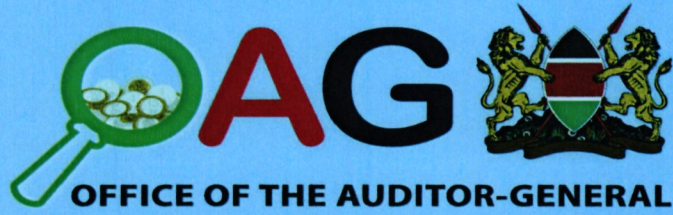



REPUBLIC OF KENYA



Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 MAY 2021	DAY: THURSDAY
REPORT	
TABLED BY:	LDM HON. AMOS KINOUNYA
CLERK-AT THE-TABLE:	OF C. NDIRITU

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**NATIONAL GENDER AND EQUALITY
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2020**



NATIONAL GENDER AND EQUALITY COMMISSION

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020

**Prepared in accordance with the Cash Basis of Accounting
International Public Sector Accounting Standards**

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I. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background Information

The National Gender and Equality Commission is a Constitutional Commission established by the National Gender and Equality Commission Act. No. 15 of 2011 pursuant to Article 59 (4) & (5) of the Constitution of Kenya. The Commission's mandate is to promote gender Equality and freedom from discrimination for all people in Kenya with focus on special interest groups, which include women, children, youth, Persons with Disabilities (PWDs), older members of society, minority and marginalized groups.

The vision, mission, core values and functions of the National Gender and Equality Commission are:

1.1.1 Vision

A society free from gender in equality and all forms of discrimination

1.1.2 Mission

To promote gender equality and freedom from all forms of discrimination in Kenya, especially for special interest groups through ensuring compliance with policies, laws and practice.

1.1.3 Core Values

- a) Fairness;
- b) Inclusiveness;
- c) Accountability;
- d) Teamwork and
- e) Integrity.

1.1.4 Functions

The functions of the Commission as provided for in Section 8 of the National Gender and Equality Commission Act No. 15 of 2011 are to:

- a) promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution;
- b) monitor, facilitate and advise on the integration of the principles of equality and freedom from discrimination in all national and county policies, laws, and administrative regulations in all public and private institutions;

- c) act as the principal organ of the State in ensuring compliance with all treaties and conventions ratified by Kenya relating to issues of equality and freedom from discrimination and relating to special interest groups including minorities and marginalized persons, women, persons with disabilities, and children;
- d) co-ordinate and facilitate mainstreaming of issues of gender, persons with disability and other marginalized groups in national development and to advise the Government on all aspects thereof;
- e) monitor, facilitate and advise on the development of affirmative action implementation policies as contemplated in the Constitution;
- f) investigate on its own initiative or on the basis of complaints, any matter in respect of any violations of the principle of equality and freedom from discrimination and make recommendations for the improvement of the functioning of the institutions concerned;
- g) work with other relevant institutions in the development of standards for the implementation of policies for the progressive realization of the economic and social rights specified in Article 43 of the Constitution and other written laws;
- h) co-ordinate and advice on public education programmes for the creation of a culture of respect for the principles of equality and freedom from discrimination;
- i) conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution;
- j) receive and evaluate annual reports on progress made by public institutions and other sectors on compliance with constitutional and statutory requirement on the implementation of the principles of equality and freedom from discrimination;
- k) work with the National Commission on Human Rights, the Commission on Administrative Justice and other related institutions to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanisms for referrals and collaborations in the protection and promotion of rights related to the principle of equality and freedom from discrimination;
- l) prepare and submit annual reports to Parliament on the status of implementation of its obligation under this Act;

- m) conduct audits on the status of special interests groups including minorities, marginalized groups, persons with disability, women, youth, and children;
- n) establish, consistent with data protection legislation, databases on issues relating to equality and freedom from discrimination for different affected interest groups and produce periodic reports for national, regional and international reporting on progress in the realization of equality and freedom from discrimination for these interest groups;
- o) perform such other functions as the Commission may consider necessary for the promotion of the principle of equality and freedom from discrimination; and
- p) perform such other functions as may be prescribed by the Constitution and any other written law.

b) Key Management

The National Gender and Equality Commission's day-to-day management is under the following key organs:

- (i) The Commission
- (ii) The Commission Management Board

c) Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2020 and who had direct fiduciary responsibility were:

- (i) Betty Sungura - Nyabuto, MBS - Commission Secretary/CEO (Full year)
- (ii) Paul Kihugu Kuria – Director; Programmes and Research (Full year)
- (iii) Joseph Muthama Ndiku - Assistant Director; Finance, Planning & Accounts (Full year)
- (iv) Winfred Mutindi Wambua – Assistant Director; Special Interest Groups (Full year)
- (v) Wilson Desire Njamwea - Assistant Director; Legal, Complaints, Investigation and Redress (Full year)
- (vi) Kennedy Jalang'o – Senior Human Resource Officer (Resigned March 2020)
- (vii) Beatrice Cheruiyot – Senior Accountant, assisting in payroll Preparation (From April, 2020)
- (viii) Mathew Kioko Musau – Senior Supply Chain Management Officer (Full year)
- (ix) Goretty Ndeda Osur – Regional Co-ordinator (Full year)

d) Fiduciary Oversight Arrangements

1.4.1 Audit Committee

Committee members:

- i) Kenneth Kuguru Macharia – Chairperson
- ii) Commission Vice Chairperson: Dr. Joel Chomba Munyi - Member
- iii) Esther Ngeru – Member
- iv) Rosemary Akoth Olonde – Member
- v) Jackline Kwamboka Kanisa – Senior Internal Auditor, Secretary

The Audit Committee was launched in December 2017. The Committee is responsible for strengthening the effectiveness of the Internal Audit function including regular review of its capacity, approval of the Internal Audit Charter and Internal Audit Annual Work Plan.

1.4.2 Advisory Team

a) Members at Policy level

- i) Dr. Joyce Mwikali Mutinda, PhD – Chairperson
- ii) Dr. Joel Chomba Munyi, PhD – Vice Chairperson
- iii) Hon. Priscila Nyokabi Kanyua- Commissioner
- iv) Dr. Florence Nyokabi Wachira – Commissioner (Retired March 2020)
- v) Betty Sungura– Nyabuto, MBS - Commission Secretary/CEO

The main roles played by the team are to:

- review and approve financial reports. These include expenditure, receipts and procurement reports.
- review all financial, procurement and programs quarterly and annual work plans.
- review and approve budget proposals.

b) Members at Secretariat Level

- (i) Betty Sungura - Nyabuto, MBS - Commission Secretary/CEO
- (ii) Paul Kihugu Kuria – Director; Programmes and Research
- (iii) Joseph Muthama Ndiku - Assistant Director; Finance, Planning & Accounts
- (iv) Winfred Mutindi Wambua – Assistant Director; Special Interest Groups
- (v) Wilson Desire Njamwea - Assistant Director; Legal, Complaints, Investigation and Redress
- (vi) Kennedy Jalang’o – Senior Human Resource Officer (Resigned March 2020)
- (vii) Beatrice Cheruiyot – Senior Accountant, assisting in Payroll Preparation
- (viii) Mathew Kioko Musau –Senior Supply Chain Management Officer
- (ix) Goretty Ndeda Osur – Regional Co-ordinator

The main roles played by the Secretariat include to:

- review and consider the cash flow plans for recommendation to the Commission.
- review the utilization of the cash limits and consider any changes as may be required;
- review the utilization of the donor funds voted for the Commission.

- advise the Accounting Officer on the challenges related to the budget implementation
- review and approve the submission of the expenditure returns, payroll IPPDs, pending bills
- review budgets, supplementary estimates and performance of budget against actual for the Commission in consultation with the Heads of Department.
- reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.

1.4.3 Human Resource and Advisory Committee

The members who served the Committee were:

- (i) Betty Sungura - Nyabuto, MBS - Commission Secretary/CEO (Chairperson)
- (ii) Paul Kihugu Kuria – Director; Programmes and Research
- (iii) Joseph Muthama Ndiku - Assistant Director; Finance, Planning & Accounts
- (iv) Winfred Mutindi Wambua – Assistant Director; Special Interest Groups
- (v) Wilson Desire Njamwea - Assistant Director; Legal, complaints, investigation and redress
- (vi) Kennedy Jalang’o –Senior Human Resource Officer (Resigned in March 2020)
- (vii) Beatrice Cheruiyot – Senior Accountant, assisting in Payroll Preparation

The roles played by the Committee include to:

- review training plans and reports.
- adjudicate disciplinary matters and make recommendations.
- review human resource policies and make recommendations
- consider and approve staff training requests
- review staff needs and welfare.

e) Entity Headquarters

P.O.Box 27512-00506, Nairobi.
1st Floor, Solution Tech Place
5 Longonot Road, Upper Hill, NAIROBI.

Contacts

Toll Free. 0-800-720-187
Phone: +254 709375100
Phone: +254 203213100
SMS: 20459

f) Entity Bankers

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

g) Independent Auditors

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

h) Principal Legal Advisor

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112, City Square 00200
NAIROBI.

i) Users of Financial Statements

- i) The National Treasury
- ii) The Office of Controller of Budget
- iii) The Commission of Revenue Allocation
- iv) The Office of Auditor General
- v) Development Partners
- vi) Other Stakeholders

j) The Commission



Dr. Joel Chomba, PhD
Vice Commission Chairperson



Dr. Joyce Mutinda, PhD
Commission Chairperson



Hon. Priscilla Nyokabi
Commissioner



Dr. Florence Waehira, MBS
Commissioner

BIOGRAPHIES



Dr. Joyce Mwikali Mutinda is the Chairperson of the National Gender and Equality Commission. She was appointed on August 17, 2018 and sworn in on August 27, 2018. Dr. Mutinda is an accomplished educationist, gender analyst, quality auditor, training consultant and a monitoring and evaluation expert. She holds a Doctor of Philosophy degree in Educational Management from Makerere University in Uganda, a Master of Arts degree in Gender Analysis in Development from the University of East Anglia in the United Kingdom and a Bachelor of Education degree from the University of Nairobi, Kenya.

Prior to her appointment, Dr. Mutinda was the Chairperson of Rongo University Council. Throughout her career, Dr. Mutinda has served in over fifteen public institutions in the education sector and civil service and undertaken numerous local, regional and international consultancies.

She has published over 20 research papers and reports and is a respected training consultant and facilitator. She has attended over 40 high level workshops and seminars and represented the Country in various capacities. At the community level, she has served in various Management Boards of secondary schools and Teachers Training Colleges as well as holding leadership positions in various associations.

Dr. Mutinda is an avid reader and writer, cherishes mentoring the youth, motivating the girl-child and women, conserving the environment and loves singing.



Dr. Joel Chomba, PhD
Vice Commission
Chairperson

Dr. Chomba is the Vice Chairperson of the Commission. He was appointed on August 17, 2018 and sworn in on August 27, 2018. He holds a Doctor of Philosophy Degree from Kenyatta University, Doctor of Education (Special Needs Education) from the University of Marylebone, UK, PGDE in Curriculum Development and Evaluation from Kenyatta University, Master's degree in Special Needs Education from Michigan State University, U.S.A, and a Bachelor of Education from University of Nairobi.

He has served in the Disability Sector as a Chairman in the Disabled Voters of Kenya Alliance (DVA) and Kenya Union for the Blind (KUB). Other memberships include; the Nairobi County Public Service Board, National Council for Persons with Disabilities (NCPWD), Kenya Institute of Special Education (KISE) Council, Kenya Institute for the Blind (KIB) Board of Management and Nguvu Boys' High School Board of Management.

Prior to his appointment Dr. Chomba worked as a Senior Lecturer at Kenyatta University in the Special Needs Education Department, as Managing Director at Disability Awareness and Development (FAMDAD) Management Consultancy and as an Executive Director at the African Union of the Blind (AFUB).



Hon. Priscilla Nyokabi
Commissioner

Hon. Nyokabi is an Advocate of the High Court of Kenya and holds a Bachelor of Law Degree from the University of Nairobi and a Diploma from the Kenya School of Law. She is the first Nyeri County Woman Member of Parliament who served from 2013 to 2017. She was appointed on August 17, 2018 and sworn in on August 27, 2018. Before joining Parliament, Hon. Nyokabi was the Executive Director of Kituo Cha Sheria. She served as the Deputy Presiding Officer Eastern Africa in the African Union Permanent Assembly of the Civil Society (AU ECOSOC) and as a Media Council of Kenya Complaints Commissioner. She was nominated Top 40 under 40 Women in Kenya in 2010 and 2011 by Nation Business Daily

During her stint in Parliament Hon. Nyokabi championed issues of women, human rights and development.

She served in various Parliamentary committees including: Justice and Legal Affairs Committee as the Vice Chairperson, Budget and Appropriations Committee, House Business Committee, Chairperson of Caucus 47 of all the County Women Representatives, Kenya Women Parliamentary Association (KEWOPA) as an Executive Committee Member and Catholic MPs Forum as a Member. Hon. Nyokabi is married and a mother of two.



Dr. Florence Wachira
Commissioner, MBS

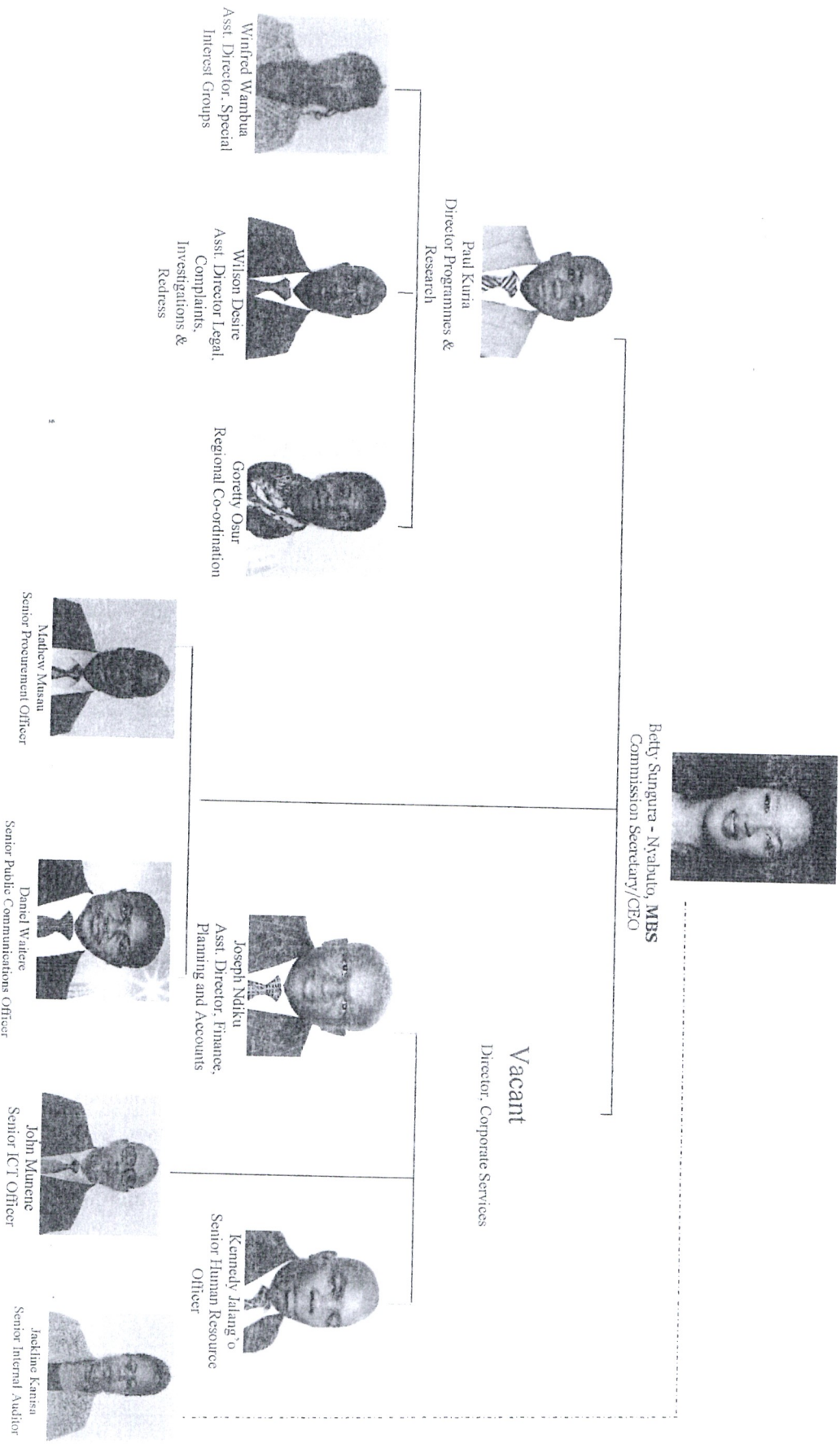
Commissioner Dr. Florence Nyokabi Wachira is a human resource management practitioner and a career public servant. Prior to joining the Commission, she held various positions in the civil service of Kenya where her last appointment was as Director of Recruitment and Selection in the Public service Commission.

She holds a Doctorate degree in Human Resource Management, a Master's degree in Human Resource Development and another Master's Degree in Gender and Development studies. She is a Full member of the Kenya Institute of Management (KIM) and a Chartered member of the UK based Chartered Institute of Personnel Development (CIPD).

She has vast knowledge and experience in people management and especially in talent development and management of Diversity. She is a firm believer in truth, justice and fairness in all matters affecting people

*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2020*

k) The Secretariat





Betty Sungura-Nyabuto, MBS
Commission Secretary/CEO

Ms. Betty Sungura- Nyabuto MBS, is the Commission Secretary and Chief Executive Officer of the National Gender and Equality Commission (NGEC). An accomplished scholar, Advocate of the High Court of Kenya and an active member of the Law Society of Kenya, Betty holds a Bachelor of Laws (LLB) and Master in Laws (LLM) in International Trade & Investment Law, both from the University of Nairobi.

Betty has served at the Independent Electoral and Boundaries Commission (IEBC) in the Chief Executive portfolio both as Acting CEO and Deputy CEO capacities. She had previously served as the CEO of the Law Society of Kenya. She has served as Legal Counsel at FIDA- Kenya. In her legal career and governance leadership stint, she has interacted widely with the legal profession at the bar, bench, private and public sector as well as at local, regional and international levels including the East African Court of Justice(EACJ) and the EAC.

Betty is a proficient author, child rights defender and has written books on good governance and also authored separately with the UN- Women on how to promote participation of women in elections. As part of her participation in good governance, Betty has undertaken major regional and international consultancies including assisting the Burundi Bar Association with Strategic Planning in preparation of their first ever Strategic Plan with the support of Avocats sans frontières Belgium.

She has worked with Plan Nederlands International in Amsterdam defending child rights and is currently serving as a member of the Law Society of Kenya Mentorship Board/ Committee. She is a Commissioner of Oaths and a Notary Public, both conferred by the Judiciary in Kenya.



Paul Kuria
Director Programmes
& Research

Mr. Paul Kuria was appointed the position of Director Programs and Research in March 2019.




He holds a bachelor's degree in Anthropology and a master's degree in Anthropology both from the University of Nairobi, Kenya.




He is responsible for the design of programmatic interventions and strategic research activities essential for the fulfilment of the Commission's core mandate and functions.

Prior to the appointment, Mr. Kuria served in the management of NGEC (2013 and 2017) as Ag. Commission Secretary/CEO

In 2018, Mr. Kuria was the technical advisor of Gender Committee, Council of Governors where he directed UNWOMEN supported programs.

Mr. Kuria is the former Kenya Country Manager of Bill and Melinda Gates Kenya Urban Reproductive Health Program, and former Project Manager of the David and Lucile Packard Foundation Western Kenya Reproductive Health Project.

 <p style="text-align: center;">CPA Joseph Ndiku Asst. Director, Finance, Planning and Accounts</p>	<p>CPA Joseph Ndiku was appointed to the position of Assistant Director, Finance Planning and Accounts on 7th July 2019. He holds a Masters of Business Administration (MBA - Finance), Bachelors of Business and Management (Accounting Option) both from Egerton University. He is a Certified Public Accountant of Kenya (CPAK), Certified Information Systems Auditor (CISA), Certified Public Secretary (CPS) and a Diploma in Information Technology of Jomo Kenyatta University of agriculture and Technology. He is in charge of Finance, Planning and Accounting Department that is mandated with the development and maintenance of effective financial management and control systems; coordination of budgeting processes and financial reporting. He has over 17 years' working experience having previously served as Chief Finance Officer at Jaramongi Odinga Oginga University of Science and Technology, Chief Officer, Finance and Socio-Economic Planning, Makueni County Government, Finance and Accounting Manager at Higher Education Loans Board (HELB) among others.</p>
 <p style="text-align: center;">Winfred Wambua Assistant Director, Special Interest Groups</p>	<p>Ms. Winfred Wambua was appointed the Assistant Director Special Interest Groups in 10th August, 2018. She holds a Master of Arts in Development studies and a Bachelor of Arts degree in Anthropology (first class honors) from the University of Nairobi. In her role she is responsible for the design, development and execution of the programmatic interventions that promote equality and inclusion of the special interest groups. Prior to her appointment Ms. Winfred served as a Chief Officer in charge of Gender, Youth, Sports and social services in Makueni County.</p>
 <p style="text-align: center;">Wilson Desire Assistant Director Legal, Complaints, Investigations & and Redress</p>	<p>Desire Njamwea was appointed the Assistant Director Legal, Complaints, Investigations and Redress on 10th August, 2018. He holds a Master of Laws in International Human Rights and HIV in Africa from the University of Pretoria, Bachelors of Law from Moi University, Kenya and Diploma in Law. He is in charge of designing and reviewing the Commission's mechanism for receiving and processing complaints of violations of principles of equality and freedom from discrimination; designing and facilitating mechanisms for formal hearings and inquiries; establishing joint referral mechanisms for complaints with Article 59 Commissions; ensuring compliance by the Commission on its legal mandates; reviewing laws, policies and administrative regulations to ensure integration of principles of equality and freedom from discrimination.</p>

	<p>the Institute of Human Resource Management Mr. Jalang'o has over 10 years' experience in Human Resource Management having previously served as Human Resource Management Officer at Postal Corporation of Kenya and the National Council for Persons with Disabilities (NCPWD) respectively. He was in charge of the Human Resource Management Division for the period between October 2019 and March 2020</p>
 <p>Goretty Osur Regional Co-ordination</p>	<p>Goretty Osur was appointed Regional Coordinator in August, 2018. Her duties entail; Provision of advice on matters relating to gender equality and freedom from discrimination, coordination of public education programmes for the creation of a culture of respect for principles of equality and freedom from discrimination and coordinating programme activities at the regional levels, Development of strategic partnerships and coordination with relevant stakeholders on matters of SIGs; collaborations and resource mobilization for the regions and monitoring and advocating for compliance with constitutional provisions, national laws, regional and international conventions and treaties relating to gender equality and freedom from discrimination and implementing strategies in the Commission's Strategic Plan relating to special interest groups on mainstreaming, monitoring and development of affirmative action policies in National and County governments in the public and private sector. She holds a Master of Arts in Sociology, University of Nairobi, Diploma in Human Resource Management from the Kenya Institute of Management and Bachelors of Arts in Sociology and Public Administration, University of Nairobi.</p>
 <p>John Munene Senior ICT Officer</p>	<p>Mr. John Munene joined the Commission in 2012. He is responsible for ensuring the Commission achieves optimal effectiveness and efficiency through deployment of cutting end technology and innovation. He holds a Master's Degree in Information System from University of Nairobi and a degree in Information Technology from Moi University. He is a Certified Information Systems Auditor, Certified Information Security Manager and a Certified Cisco Network Associate among other qualifications. He is a member of Certified Information Systems Audit and Control Association (ISACA) and Computer Society of Kenya.</p>
 <p>Jackline Kanisa Senior Internal Auditor</p>	<p>Mrs. Jackline Kwamboka Kanisa assumed the position of Senior Internal Auditor in 24th June, 2019. She is in charge of Internal Audit Division that provides objective appraisal of the financial and operational activities of the Commission. She holds a Masters in Strategic Management from Kenyatta University and Bachelors degree in Commerce (Finance option) from Catholic University of Eastern Africa, a Certified Public Accountant, an active Member of the Institute of Certified Public Accountants of Kenya (ICPAK) and a member of Certified Information Systems Audit and Control Association (ISACA).</p>



Mathew Musau
Senior Procurement
Officer

Mr. Mathew Musau was employed as the Senior procurement Officer on 1st September 2014. He holds a Masters degree in Procurement and Logistics from JKUAT, a Bachelor of Commerce Degree in Business Management/ Marketing from Daystar University, a Graduate Diploma in Procurement from the Chartered Institute of Procurement and Supply (CIPS) and a certificate in Strategic Management and Leadership from the Kenya Institute of Management (KIM).
Prior to this employment, Mathew was the Senior Procurement Officer at KenGen.
He is responsible for managing the procurement function of the Commission and providing technical advice to the Management.



Daniel Waitere
Senior Public
Communications

Daniel Waitere is the Senior Public Communications Officer at the National Gender and Equality Commission (NGEC) having joined on 15th September, 2012. Mr. Waitere holds a Bachelor of Arts degree in Communications from Daystar University and is currently writing his thesis for the Master of Arts in Development communication at the University of Nairobi.
Daniel has excellent communication skills and good understanding of mainstreaming issues of gender and disability into programmatic interventions in promotion of the rights of the special interest groups who include women, persons with disabilities, the youth, children, older members of society, the minority and marginalized groups in Kenya.
As the Head of Public Communications Division Mr. Waitere has implemented projects on advocacy and capacity building at the national and county levels. He is instrumental in designing and implementing communication strategies, messaging, facilitating stakeholder engagement and ensuring standards and quality control of all below and above the line IEC collaterals and publications.
Mr. Waitere is an accredited journalist and is charged with profiling NGEC as the default reference institution on all matters equality and inclusion. He is responsible for the articulation and exposition of the Commission's policies through public education and media coverage of the Commission's activities in both emerging and traditional print and electronic media.
Previously, Mr. Waitere worked as a news editor with Kenya Broadcasting Corporation.

II. FOREWORD BY THE COMMISSION CHAIRPERSON



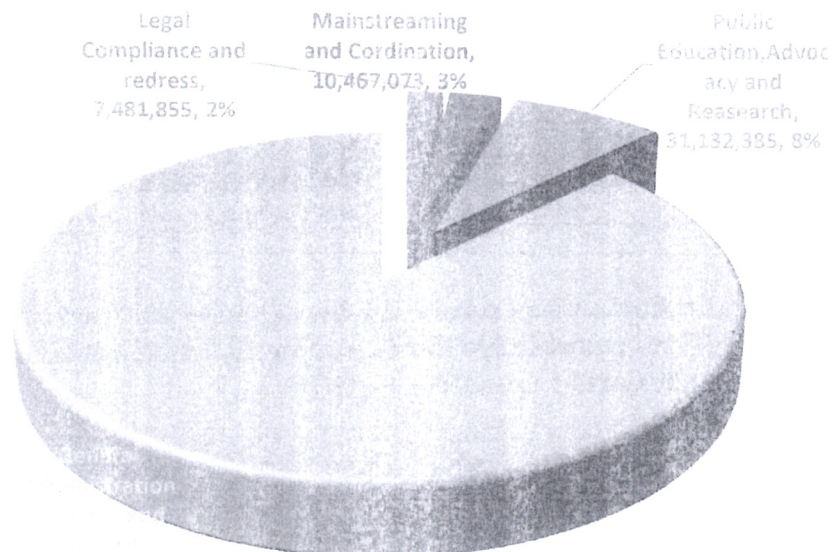
The National Gender and Equality Commission (NGEC) is a Constitutional Commission established by the National Gender and Equality Commission Act. No. 15 of 2011 pursuant to Article 59 (4) & (5) of the Constitution of Kenya, 2010. The Commission's mandate is to promote gender equality and freedom from discrimination for all people in Kenya with focus on special interest groups, which include: women, children, youth, persons with disabilities (PWDs), older members of society, minority and marginalised groups.

In the financial year 2019/20 the National Gender and Equality Commission had a gross budget of **KShs. 391,218,273** which was made up of **Kshs 390,708,973** and **Kshs 509,300** for recurrent and development partners' votes respectively. The Commission received Kes 10,131,000 from Ford Foundation during the year. The actual expenditure was Kshs **376,118,813** making it **94% absorption level**.

Budget allocation

This gross budget was allocated under the programme for promotion of Gender Equality and Freedom from discrimination under the following four sub-programmes as shown in the chart below:

Budget Allocation by sub-programmes



- i) **Legal Compliance and Redress:** The objective of the sub-programme is to monitor, facilitate and advise on the integration of the principles of equality, freedom from discrimination in all national and county policies, laws, and administrative regulations in all public and private institutions. It also includes investigations and redress for violation of principles of equality and inclusion as envisaged under article 27 and 43 of the Constitution. It was allocated Kshs. 7,481,855 representing 2% of the budget.
- ii) **Mainstreaming and Co-ordination:** The objective is to co-ordinate and facilitate mainstreaming of issues of gender, persons with disabilities and other marginalised groups in national development programs and actions. It also advises the Government and facilitates the implementation of affirmative actions and programs. It was allocated Kshs. 10,467,073 representing 3% of the budget.
- iii) **Public Education, Advocacy and Research:** The main objective is to co-ordinate and advice on public education programmes for the creation of a culture of respect for the principles of equality and freedom from discrimination, conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution of Kenya, 2010. It was allocated Kshs. 31,132,385 representing 8% of the budget.
- iv) **General Administration and Support Services:** the objective is to strengthen institution capacity to deliver on its mandate. It was allocated Kshs. 342,136,960 representing 87 % of the budget.

Key Performance Highlights:

Financial Performance Summary

Actual Performance against budget for the year ending 30th June 2020

	Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
Amount Kes	401,349,273	376,118,813	30,140,319	94%

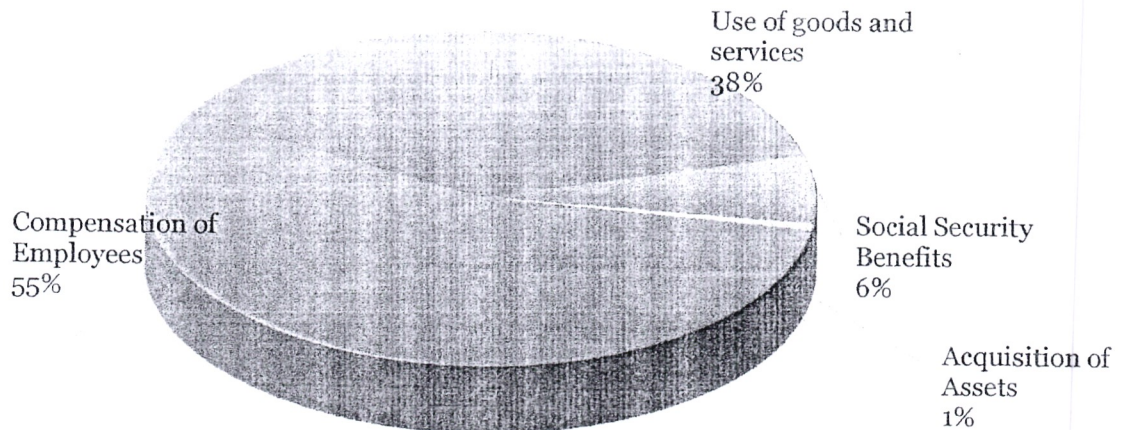
Actual receipts by the Commission stood at 4% below budget while actual payments were 6% below budget. This is attributable to underutilization of budget allocation for some votelines occasioned by Covid-19 pandemic.

Budget Utilisation

The Commission spent **KShs. 376,118,813** against an approved budget of **KShs. 391,218,273** representing absorption of **94%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the graph below:

It should be noted 38% of budget allocation for the Commission was used on procurement of goods/services and operations, 55% for personnel emoluments, 6% on gratuity and 1% is for acquisition of fixed assets.

Budget Utilisation as Per Economic Items



Comparing the current financial year to FY 2019/20, there was an increase of 9.0% in utilization from Kshs 345,197,543 in FY 2018/19 to Kshs. 376,118,813 in FY 2019/20.

Receipts

The Commission receipts mainly comprise of exchequer releases from the National Treasury and external grants from development partners. During the financial year 2019/2020, the Commission received a total of Kshs. 375,712,645 relating to exchequer releases from National Treasury and Kshs 10,640,300 from development partners. This is an increase of 11.7% of total receipts compared Kshs. 345,777,100 received in FY 2018/19.

Payments:

The total payments for the FY 2019/20 were Kshs. 376,118,813 representing 6.6% increase compared to Kshs. 345,197,543 spent in the FY 2019/20.

The payments for FY 2019/20 were as follows: -

	Actual Payments
Compensation of Employees	207,435,262
Use of goods and services	141,575,687
Social Security Benefits	24,746,161
Acquisition of Assets	2,361,704
Total Payments	376,118,813

Cash and Bank Balance

	2019-2020	2018-2019	Balance	%
	Kshs	Kshs	Kshs	
Total Bank Balances	21,061,595	53,720,737	- 32,659,142	-61%

The cash position dropped by 32.7 million due to the fact that the Commission transitioned staff to Permanent and Pensionable terms and hence they were paid gratuity that was outstanding.

Key Achievements of the National Gender and Equality Commission in the FY 2019/20

1.0 The Commission reviewed and gave inputs to 39 legal instruments both at the County and National level (29 bills, 10 policies and regulations). The inputs were mainly to address equality and inclusion issues and ensure the rights and freedoms of the most vulnerable population is guaranteed, protected and promoted. The Commission also reviewed the language used by drafters to avoid any derogatory terms and phrases in describing status and needs of SIGs. Some of the bills/laws reviewed include:

a) Bills

- i) The Kenya National Commission on Human Rights (Amendment) Bill 2020. The Commission issued a statement and prepared a memorandum on this bill with emphasis on the detriments and loss of the Constitutional gains if the bill was passed in parliament without consideration of the views of NGEC and SIGs.
- ii) The Political Parties Primaries Bill, 2020. The review documented explicit legal provision of ensuring political parties comply with the Constitutional provisions on inclusion of PWDS, women, youth and minority and marginalized groups in the political processes, parties and elections
- iii) The Constitution of Kenya (Amendment) (No.5) Bill 2019. The Commission emphasized the need to develop an independent formula for accommodating presidential candidates who loose elections in Parliament as opposed to interfering with the seats reserved for women and special interest groups.
- iv) The Referendum Bill (National Assembly Bill No.11 of 2020). The Commission advised on the need to ensure that Special Interest groups are consulted as a constituent by themselves and to have them approve the recommendations of the questions that relate to their issues/interest in the Constitution Amendment Bill; the need to have SIGs represented in the Referendum Committee.
- v) The Community Health Services Bill, 2020. The Commission noted the need to ensure that the proposed management structure incorporate the devolution structure up to the village administrators for purposes of ensuring reach of services to all community members, the need to capacitate counties to hire care givers at ward and village levels, to have the data collection forms disaggregated to youth, women, age and type of disabilities to allow for collection of correct data for planning purposes.
- vi) The Sexual Offences (Amendment) Bill, 2020. The Commission noted among others the need to remove crimes that discriminate against the boy child.

- vii) The Preservation of the Human Dignity and Enforcement of Economic and Social Rights, Bill no. 15; The Commission advised on the dropping of the term preservation of human dignity in the title of the Bill since enforcement of economic and social rights would lead to preservation of human dignity, the Commission sought to have a role in oversight on enforcement of economic rights which are about equality.
- viii) The Tharaka Nithi County Persons with Disability Bill 2016. The Commission issued the County with the model PWD bill designed with facilitation of NGEC to help improve their bill
- ix) Kenya Uwezo Fund Bill, 2019. The Commission noted the need to ensure that barriers of accessing the funds as well as repayment terms are not prohibitive to the youth, PWDs and minorities.
- x) Sexual Assault Forensic Bill, 2018. The Commission made inputs on procedures of obtaining evidence from SIGs in particular children and PWDs in a manner that respects their dignity with the objective of reducing their burden of evidence when forensic evidence is procedurally gathered and stored. The Commission also noted that the Bill and its procedures would help deal with prosecution in cases where the victims are deceased either as a result of direct assault on their person during the commission of offence or due to other reasons in the course of trial.
- xi) Representation of Special Interest Groups amendment bill 2019. The Commission applauded the move as a step in the right direction towards having a framework for representation of SIGs in Parliament but asked for an independent legal framework for the same. The Commission advised on the need to ensure that IEBC does not accept nomination papers from parties that have not complied with the two thirds gender principle and have no youth nominees.
- xii) Social Assistance (repeal), bill (National Assembly Bill No. 15 of 2020). The Commission opposed the Repeal Bill mainly on grounds that it sought to amend the Social Assistance Act, 2013 via Regulations of Public Finance Management Act, without resorting to another substantive Act that deals comprehensively with the issues of Social Assistance.

b) Regulations

- (i) The Data Protection (Civil Registration) Regulations 2020 and Registration of Person Act (National Integrated Identity Management System (NIIMS)) regulations 2020 for their consideration County
- (ii) Following the publishing of the Public Finance Management (Covid-19 Emergency Response Fund) Regulations, 2020, the Commission provided inputs, comments and suggestions on ensuring full integration of the principles of equality and inclusion in the draft regulations for consideration by the National Treasury
- (iii) The Commission reviewed its own NGEC draft complaints and Procedure Regulations. The regulations are designed to provide mechanism and framework of managing and resolving complaints on equality and inclusion received by the Commission
- (iv) Rules and regulations meant to operationalize the proposed Children's Act 2020
- (v) Regulations on Public Finance Management Biashara Fund Regulations 2020. The Commission opposed the regulations on the basis that they were being

proposed within the Public Finance and Management Act instead of the primary substantive Act, the Social Assistance Act, 2013 that governs social assistance.

c) Policies

- (i) National Family Promotion and Protection Policy, 2018
- (ii) The National Policy on Older Persons and Ageing 2019
- (iii) Technical Vocational and Education Training Authority (TVETA) guidelines for gender mainstreaming policy
- (iv) The National Youth Policy 2019
- (v) Nakuru County Gender Policy

Further, the Commission prepared and submitted memoranda to the validation forum of the Building Bridges Initiative Report with focus towards addressing the missing links and gaps on all matters of equality and inclusion. The Commission emphasized on the need to listen to the voices of children on all key agenda items of the BBI, involvement of the PWDs in shaping the core issues identified by the BBI as well as inclusion of the issues and priorities identified under the **Common Women Agenda Paper**.

2.0 The Commission finalized **Nine** reports and guidelines addressing different issues of equality and inclusion and various sectors of life. The reports are now with the printers for publishing. The reports include:

- a) The Maputo Protocol scorecard
- b) Minimum Age of Consent for Sex: Addressing the Dilemma 2020.
- c) Guide for County Government Leadership: Integration of Gender Equality, Inclusion in County Development, 2020.
- d) Guidelines on the establishment of the Equality and Inclusion technical working groups
- e) A report on rapid assessment on gender vulnerabilities of forest communities in 8 counties (*Nakuru, Baringo, Elgeyo Marakwet, West pokot, Laikipia, Narok, Bungoma and Trans-Nzoia*)
- f) Equality and Inclusion of Refugees in Kenya: A Mission to Kakuma Operation Centre and Kalobeyei Integrated Socio-Economic Development Settlement Program in Turkana County
- g) The 2019 Kenya Population and Housing Census observation report
- h) Access and Mobility Project: The Implications of Universal Access on Groups in Vulnerable Situations in Nairobi
- i) The Expert Group Meeting on Violence against Women in Politics, a global report on the proceedings of the consultative workshop organized by global UNWOMEN in New York, December 2019.

During the period under review, the Commission issued several advisories to Government Ministries, Departments, Agencies and the private actors. They include advisories on compliance with Health Act, no. 21 of 2017 which requires all employers to support working women to breastfeed at work through establishment of lactation stations. The advisories were directed to all 44 Principal Secretaries, Kenya Private Sector Alliance and 14 hospitals including national, county and private sector hospitals. The Commission also issued the Ministry of Health and the Ministry of Interior and Coordination of National Government on key consideration of the welfare of persons in vulnerable situations during times of Covid-19.

3.0 The Commission received and analyzed 114 bi-annual reports from Ministries,

Departments and Agencies on progress they have made in mainstreaming issues of gender, women, youth, PWD, children, minority and marginalized groups and communities. The Ministries shall be awarded certificates of compliance coupled with management letter on areas of improvement.

- 4.0 In addition to enhance compliance with the principles of equality and inclusion, the Commission trained various government agencies on integration of the principles of equality and inclusion. The training sessions were geared towards enabling responsible officers report accurately and in timely manner, the efforts their departments and agencies have put in place to address equality and inclusion issues. The institutions included the Competition Authority, Gender Mainstreaming Committee members and the Technical and Vocational Education and Training Authority (TVETA); KENHA, Kabete National Polytechnic. A similar sensitization has been extended to private and non-state actors for example, the Kenya Alliance for Advancement of Children (KAAC). Further the Commission facilitated the Technical and Vocational Education and Training Authority (TVETA) to develop a gender policy for all TVET Institutions in Kenya and the Energy and Petroleum Regulatory Authority (EPRA) in formulation of internal procedures for mainstreaming gender equality and inclusion at workplace
- 5.0 To facilitate State compliance reporting on international and regional treaties and conventions the Commission:
- a) contributed to the development of the text for 'gender and climate change submissions' for Kenya for consideration through the Ministry of Environment and Forestry during the 25th Conference of Parties (COP), United Nations Framework Convention on Climate Change (UNFCCC). The submissions were discussed in Madrid, Spain. NGECC also made a presentation on progress Kenya has made on mainstreaming issues of gender and other vulnerable populations in national climate change actions. Under the invitation of the UNWOMEN global office, the NGECC made a presentation on the participation of women in politics in Kenya and the role of the Commission in observation of elections. The presentation was made in December 2019 in New York, during the Experts Group Meeting.
 - b) facilitated, contributed and participated in the design and execution of the International Conference on Population and Development Summit held in Nairobi, 13th to 15th November 2019. The Commission also contributed in the writing of the ICPD+25 conference report and is committed to monitor progress of implementation of the Kenya ICPD+25 commitments.
 - c) facilitated the Ministry of Labor and Social Protection, in the drafting and reviewing texts to the Protocol in the African Charter on Human and Peoples Rights on the rights of persons with disabilities in Kenya and on the rights of the older members of society in Kenya. Kenya proposes to adopt the protocols to strengthen its domestic legal and policy framework towards the rights and freedoms of PWDs and older members of the society in Kenya.
 - d) facilitated the Kenya delegation under the Ministry of Public Service, Youth and Gender Affairs in the development of the Country Statement for the UN 64th session on the Commission on Status of Women. Further the Commission prepared a presentation on the "economic burden of the sexual gender based violence against women and girls" in the Republic of Kenya, which was vetted and approved for delivery during the side event organized by UNFPA and Commonwealth secretariat on March 11, 2020. The CSW session was however limited to Missions within New York and therefore the presentation was not done

- due to Covid-19.
- e) participated and contributed to the development of a Kenya's interim report on implementation of specific recommendations in the concluding observations by the CEDAW Committee on Kenya's 8th Periodic Report submitted in November, 2017 hosted by SDG through a virtual meeting on 28th April, 2020;
 - f) contributed to the preparatory process for ratification by Kenya of the protocol to the African Charter on Human and People's Rights, on the rights of the older persons in Africa and persons with disabilities.
 - g) contributed to the development of a National Roadmap on the presidential directive to end FGM by 2022. In addition, the Commission contributed to the development of the Action Plan for the implementation of the Kenya Country ICPD+25 Commitments.
 - h) facilitated the 10th World Urban Forum 2020 in Abu Dhabi (UAE) under the theme 'Make Cities and Human Settlements Inclusive, Safe, Resilient and Sustainable'. During the forum the Commission organized and hosted a side event on coordinating partnerships to develop supportive policies for inclusive urban transportation in Kenya.
- 6.0 The Commission with support from IDLO developed *NGEC Complaints Handling Practice And Procedure Regulations*. The regulations will be operationalized in the financial year 2020/2021. The rules and regulations will facilitate NGEN establish a complaints tribunal to make hearings and determinations of the complaints filed by SIGs and deliver enforceable judgments.
- 7.0 The Commission carried out an audit into the alleged mismanagement and neglect of Education Assessment and Resource Centers (EARC) in *Kiambu, Kisumu and Homabay* and various institutions serving children with disability whose aim was to ascertain the facts alleged in the complaint, come up with a citizen based action plan for holding governments accountable towards running of the EARCs, prepare a consolidated report on challenges faced by EARCs, and prepare an advisory letter to the Ministry of Education, Science and Technology. The mission reached 123 participants that included EARC coordinators, Special school heads and teachers, Disabled Persons Organizations and selected Special Interest Group representatives. The audit and the assessment will inform improvement program for EARCs in order to effectively and efficiently serve children with disabilities and help in rehabilitating children with special needs.
- 8.0 During the period under review, the Commission received a total of 67 complaints. 85% of the complaints have been finalized and files closed while 10% were referred to more appropriate institutions while 5% are under further investigations
- 9.0 The Commission facilitated and coordinated public education to SIGs on their rights and opportunities; and disseminated the mapping report on ethnic minority and marginalized communities in the 8 counties; *Garissa, Tana River, Kiambu, West Pokot, Kajiado, Makueni, Vihiga and Migori*. Further, the Commission planned and commemorated a number of national and International days. These included;
- a) The International Day of the Girl Child themed, "Girl Force: Unscripted and unstoppable" which was marked in Garissa on the 11th October, 2019.
 - b) International Day for Persons with Disabilities on 3rd December 2019,
 - c) 16 days of activism against gender based violence in *Kaloleni* Sub-county, *Kilifi* County on 25th November 2019,
 - d) International Human Rights Day in *Malindi* on 10th December, 2019 at

Maborokomoni in Magarini Sub-County and the day of Older Persons on 1st October, 2019.

- e) Universal Day of the Child, an event that is celebrated every 20th November. This year marked 30 years of the United Nations Convention on the Rights of the Child (UNCRC). The theme was “Every Child Every Right”.
- f) The International Women under the theme “*An equal world is an enabled world*”. The celebrations were held in Nairobi, Nakuru, Kisumu, Kilifi and Kitui Counties reaching in excess of 2000 persons. In Nairobi, the Commission held Rights and Justice awareness forums and provided the communities in the informal settlements of *Mathare* opportunities to register complaints. The forum reached in excess of 400 persons. At the Commission headquarters, the Commission designed a campaign on equality and inclusion targeting its entire workforce and regional offices. In Nakuru the Commission delivered key note address on equality and inclusion for women in all spheres of life.
- g) The International Day on Zero Tolerance for FGM celebrated every 6th February. This year’s theme was “*Unleashing Youth Power: One decade of accelerating actions for Zero Female Genital Mutilation by 2030*”
- h) 2020 Day of the African Child, June, 16th themed “*Access to Child Friendly Justice Systems*”. The Commission also issued a statement calling upon Parliament to expedite deliberations on the Care and Protection of Child Parents Bill, 2019 and the speedy enactment of the Children Bill 2018. Further, the Commission participated and contributed in several virtual platforms.
- i) The world elder abuse awareness day, June 15. The Commission issued a statement urging Parliament to expedite the enactment of the Care and Protection of Older Members of the Society Bill, 2018 that seeks to give effect to Article 57 of the Constitution of Kenya, 2010.

These forums discussed issues affecting the Commission Special Interest Groups and provided a platform for the Commission to engage with the public in terms of its mandate and functions

- 10.0 The Commission held 32 theme based equality and inclusion coordination meetings in Nairobi and all the regional offices. Further the Commission contributed in the finalization of the National Action Plan for the Violence Against Children Data Survey (VACS). It also contributed in the planning for the youth and children devolution conferences scheduled for April 2020.
- 11.0 The Commission through the National Inter-Agency Gender Statistics Committee, facilitated the development of the National Gender Statistical Plans and Gender Rapid Assessment (GRA) studies to assess the impact of COVID-19 on equality and inclusion issues.
- 12.0 The Commission participated and contributed in several virtual and media platforms on topical issues that touch on issues of equality and inclusion in the context of Covid - 19. The Commission participated as panelists in the following platforms: KTN show on GBV in the context of COVID-19, a Webinar on GBV, Disability & COVID-19, Webinar organized by the Network of African National Human Rights Institutions (NANHRI) on GBV in the context of COVID-19. The Commission contributed in the gender donor round table forum where development partners under UNWOMEN discussed opportunities for closing the gender gaps during COVID-19. The Commission made a presentation on gender equality in political space and towards 2020. Further the Commission developed communication/media messages to create awareness on COVID-19 and challenges in relation to the special interest groups. The messages also focused on access to energy as key driver for improving safety of special interest groups against COVID-19 and harmful gender based violence.

- 13.0 As a member of the COVID-19 technical subcommittee on gender, the Commission participated and contributed in the formulation of a Gender Based Violence Facilitators Manual for Community Health Assistants, and data collection tools on the incidences of GBV. In this committee, the Commission championed gender issues for attention by the committee, other sub-technical committees (11 of them) and by the national emergency response committee on coronavirus, and the county emergency response committee on COVID-19.
- 14.0 The Commission commenced the process of review of the Sexual and Gender Based Violence Information System (SGBVIS) to incorporate other forms of gender based violence as well as reflect emerging issues including GBV in emergencies.
- 15.0 During the period under review, the Commission finalized the development of audit and assessment tools for various assessments:
- a) Tool for the assessment of the status of children of imprisoned mothers)
 - b) Tools for the assessment of the status of youth led business with a focus to those funded through affirmative action funds including Access to Government Procurement Opportunities Program
 - c) Tools for the audit of built environment within public buildings in Kenya.
 - d) Tools for auditing the uptake of green energy among special interest groups in Kenya

The tools will be used in audits and assessments of various sector and the reports shall be used to draw advisories to County and National Government on the integration of the principles of equality and inclusion in various sectors including youth empowerment, universal access to services and physical infrastructure, and welfare of children living with incarcerated mothers.

- 16.0 Under institutional strengthening the following achievements were recorded;
- a) Held 6 strategic partnership meetings with UNFPA, UNWOMEN, Coffey International REINVENT program, Humanity Inclusion, Water Trust Fund, UNDP RED+ project, EqualityNow, the Collaborative Centre for Gender and Development, and National Council for Population and Development
 - b) Under the staff capacity development, the Commission trained 100 of its staff on equality and inclusion issues in energy sector for application during the national assessment on the uptake of clean energy in Kenya. Further 25 members of the Commission were trained on Alternative Dispute Mechanism (ADR). The skills were useful in establishing institutional framework for the management of complaints filled by SIGs at the Commission under powers provided in the NGENC constitutive Act.

Emerging Issues

- i) High demand for social safety programs due to increased vulnerability of women, youth, older members of the society, PWD and marginalized groups
- ii) Increased violation of principles of equality and inclusion in both private and public sphere with high incidence reported among children, older members of the society, minorities and persons with disabilities.
- iii) Need for coordinated response to vulnerability of special interest groups on the following: Disasters, erratic climate changes, energy and infrastructure projects that displace population.

Challenges

The following challenges weighed heavily on the Commission's effort to effectively deliver on its strategic interventions:

- (i) COVID -19 pandemic disrupted the implementation of Commission activities.
- (ii) **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in inability to effectively discharge its mandate
- (iii) Under staffing of professional/technical levels hampered effective service delivery.
- (iv) Inability to fully operate regional field offices due to limited resources.
- (v) Inadequate vehicles for operational activities both in headquarters and the regional offices



Dr. Joyce Mutinda, PhD
Commission Chairperson

III. STATEMENT OF PERFORMANCE AGAINST COMMISSION'S PERFORMANCE

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, "at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the National Government entity's performance against predetermined objectives".

The key objectives of the Commission's Strategic Plan 2019-2024 are to:

- a) To enhance and monitor compliance with the principles of equality and inclusion in State and non-state actors
- b) To reduce violations of the principle of equality and freedom from discrimination for the SIGs
- c) To promote public awareness on principles of equality and inclusion
- d) To promote implementation of affirmative action and inclusion of SIGs in development agenda
- e) To increase evidence-based knowledge on issues of equality and inclusion through research and knowledge management
- f) To attract, develop and retain skilled and productive human capital
- g) To enhance organizational capacity, effectiveness and efficiency
- h) To strengthen corporate governance and stakeholder involvement
- i) To strengthen financial capacity of the Commission
- j) To acquire and maintain appropriate infrastructure and assets

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:

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Program/Sub-Program	Objective	Outcome	Key Performance indicator	Performance FY		Remarks
				2019/2020 Planned	2020 Achieved	
SP1. Legal Compliance and Redress	To enhance and Monitor Compliance with Principles of equality and inclusion in state and non-state actors	State compliance with the principles of gender equality and non-discrimination monitored	No. of reports on state compliance with international treaties and conventions prepared No. of treaty Sessions Attended	5	4	<p>Variance due to budget rationalization and COVID-19 pandemic.</p> <p>Achieved through collaboration with partners:</p> <ol style="list-style-type: none"> 1. United Nations Climate Change Conference (COP25), Spain. 2. International Conference on Population and Development Nairobi Summit held in Nairobi, 13th to 15th November 2019. 3. The Commission facilitated and participated in the preparation of the UN 64th session on the Commission 4. The Commission facilitated the development of the Country paper for the 11th Session of the Open ended working Group which were postponed due to COVID -19 epidemic. 5. The Commission contributed in the development of a Kenya's Interim Report on

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						<p>implementation of Specific recommendations in the Concluding Observations by the CEDAW Committee on Kenya's 8th Periodic Report</p>
<p>To enhance and monitor compliance with the principles of equality and inclusion in state and non-state actors</p>	<p>Policy and legislative advisories issued to national and county governments on affirmative actions for SIG's</p>	<p>No of Advisories issued</p>	<p>22</p>	<p>62</p>		<p>Exceeded set target. They included; advisories on compliance with Health Act, no. 21 of 2017 which requires all employers to support working women to breastfeed at work through establishment of lactation stations. The advisories were directed to all 44 principal secretaries, Kenya Private Sector Alliance and 14 hospitals including national, county and private sector hospitals. Advisory to Ministry of Health and the Ministry of Interior and Coordination of National Government on consideration of the welfare of persons in vulnerable situations, Advisory to Nairobi Metropolitan Services on infrastructural refurbishments and parking charges in the Central Business District in relations to PWDs</p>

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			No. Audits conducted	5	3	Variance attributed to budget rationalization and COVID-19 Pandemic
To reduce violations of the principle of equality and freedom from discrimination for the SIGs	Cases received /investigated on violation of rights to inclusion resolved	% cases resolved	100	100	100	Due to COVID-19 and budget rationalization 90% of the cases received have been processed. Budget cut has resulted to reduced follow up of the complainants particularly where legal officers need to undertake rapid assessments. Further most SIGs are not able to lodge complaints using on-line platforms. So far 67 cases received from special interest groups
To reduce violations of the principle of equality and freedom from discrimination for the SIGs	Public interest cases on rights to equality and inclusion advanced	% public cases litigated	100	100	100	The Commission successfully litigated on the case of (National Gender and Equality Commission v Majority Leader, County Assembly of Nakuru & 4 others; Jubilee Party & another [Interested Parties] [2019])
To promote implementation of affirmative action and inclusion of SIGs in development agenda	Enhanced participation by the Special interest groups in decision making at the national and county governments.	No. of counties monitored	6	47	47	Achieved targets due to collaboration from partners (UNDP and IDLO): Gender vulnerability assessment of forest communities-Nakuru, Baringo, Elgeyo Marakwet, West Pokot, Lalkipia, Narok,

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							Bungoma and Trans-Nzioa; Audited 3 counties on Education Assessment and Resource Centres (EARC) in Kiambu, Kisumu and Homabay. Facilitated the Kenya National Bureau of Statistics (KNBS) document data on representation of SIGS including women, youth and PWDs in the various arms of government (national government and county government) in the 2020 economic survey, chapter 18 on gender and development
To promote implementation of affirmative action and inclusion of SIGs in development agenda	Inclusiveness of the SIGs in the Electoral process monitored	No. Counties monitored for inclusion	-	1			Monitored by election in Ugenya Constituency through Kisumu regional office
To increase evidence-based knowledge on issues of equality and inclusion through research and knowledge management	Information system on equality and inclusion for the public developed	No. of modules developed	1	-			Variance attributed to budget rationalization.

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SP2. Mainstreaming and Coordination	To promote public awareness on principles of equality and inclusion	Enhanced Stakeholders participation in issues of equality and inclusion	No. forums	Coordination	36	32	Variance due to the COVID-19 Pandemic
	To promote implementation of affirmative action and inclusion of SIGs in development agenda	Reports submitted on Gender mainstreaming by Counties and MDA's on PCs	% feedback on Gender mainstreaming reports from MDAs and Counties		100	100	
SP3. Public education, advocacy, and research	To increase evidence-based knowledge on issues of equality and inclusion through research and knowledge management	Evidence-based knowledge provided on issues of equality and inclusion	No. Research/Assessments conducted		1	1	The Commission completed a large scale assessment on the participation of special interest groups in the August 2019 Kenya Housing and Population Census and issued a report
	To promote public awareness on principles of equality and inclusion	Enhanced public awareness on SIGs rights held	No. of people reached		2,500	2,500	
	To promote implementation of affirmative action and inclusion of SIGs in development agenda	Advisories issued to county and national government on SIGs uptake on clean energy and access to inclusive transport	No. of advisories issued		3	-	Variance attributed to COVID-19 pandemic

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	To strengthen Corporate Governance and stakeholder involvement	Diversity communication programme developed	No. of Diversity communication programmes	2	2	Braille and sign language communication programmes established
SP4. Headquarter Administrative Services	To enhance organizational capacity, effectiveness and efficiency	Enhanced capacity to enable Commission deliver on mandate	% staff trained	100	100	-100 staff trained on equality and inclusion issues in energy sector. -25 members of the Commission were trained on Alternative Dispute Mechanism (ADR). Variance attributed to resource constraints
	To strengthen Corporate Governance and stakeholder involvement	Regional offices established and operationalized	No. of regional offices operationalized	2	-	

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING

The National Gender and Equality Commission recognizes that it is accountable to stakeholders, the society and the (our) environment in achieving a sustainable society in Kenya. As a Commission, we acknowledge our responsibility to the environment and the (to our) local communities in which we operate in/co-exist. We aim to embrace responsibility for corporate actions and to encourage a positive impact on the environment and the stakeholders including but not limited to our employees, special interest groups (women, children, youth, Persons with Disabilities (PWDs), older members of society, minority and marginalized groups).

The Commission actively encourages its staff to recognise these responsibilities and behave in a responsible manner towards the society in which it carries out its functions. Below are some examples of how the Commission and its staff have shown commitment to practice responsible corporate behavior, establish and support initiatives that aid Corporate Social Responsibility:

Community Activities

Among Special interest Groups that the Commission is mandated to focus on are children. On 11th November, 2019, the Commission, led by the Chairperson Dr. Joyce Mutinda visited the Lang'ata Women's Prison on a mission to assess conditions of children living with incarcerated mothers including establishing their educational and nutritional welfare.

During the visit, the Commission toured the institution. The Commission representatives got an opportunity to visit the children at the day care centre, in their sleeping quarters as well as the new born babies. The Commission made cash donations to support children especially those with special needs. The Commission representatives also purchased embroideries, dolls and ornaments which were products of the *prisoners empowerment program*. The purchases made provided motivation for prisoners as a way of encouraging them to embrace rehabilitation and prepare them for their future after imprisonment.

The Commission from time to time responds to national duty by lending a helping hand to needy Kenyans. Following the declaration of the COVID 19 outbreak in March by the National Government, the Commission responded to the call for donations towards the COVID 19 national kitty which was meant to provide resources for the provision of critical equipment for managing the pandemic. The Commission fundraised within itself (Commissioners, Commission Secretary and staff members). The funds were presented to the COVID 19 national kitty under the umbrella of Constitutional Commissions and Independent Offices)

Environment

The Commission is currently implementing a project with funding from the National Government to assess the uptake and effect of selected forms of green energy on the special interest groups. The assessment will create awareness and statistics to assist policymakers regarding uptake of green energy.

Employees

Our success as a Commission is largely dependent on the human capital (people).

- We seek to recruit, retain, reward and develop the best talent in the Commission.

- We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.
- Further, we continually seek to improve the welfare and skills of our employees through structured programs for personal and professional development.
- We actively seek to ensure gender parity and where possible recruit persons with disability and from the minority groups of our society.

V. STATEMENT OF ENTITY 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

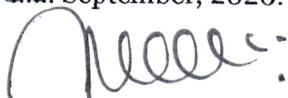
The Accounting Officer in charge of the National Gender and Equality Commission is responsible for the preparation and presentation of the entity's Financial Statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 National Gender and Equality Commission 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 the entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in-charge of the National Gender and Equality Commission further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the National Gender and Equality Commission confirms that the entity 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 were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 entity's financial statements were approved and signed by the Accounting Officer on ~~30~~ September, 2020.



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GENDER AND EQUALITY COMMISSION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the National Gender and Equality Commission set out on pages 38 to 53, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Gender and Equality Commission as at 30 June, 2020, 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 National Gender and Equality Commission Act, 2011 and 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 National Gender and Equality Commission 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 are no key audit matters to communicate in my report.

Other Matter

Pending Bills

As disclosed under Notes 15 to the financial statements, the Commission had pending bills totalling Kshs.5,887,415 as at 30 June, 2020 that were not settled during the year 2019/2020 but were instead carried forward to 2020/2021. Management has attributed the delay in settlement of pending bills to late submission of invoices by suppliers and lack of Exchequer releases. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 control, risk management and governance were maintained 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 control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective manner, 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 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 control 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 control 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence

obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

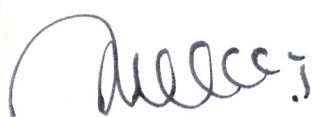
09 April, 2021

*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2020*

**VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE
YEAR ENDED 30TH JUNE, 2020**

	Note	2019/2020 Kshs	2018/2019 Kshs
RECEIPTS			
Transfers from National Treasury	1	375,712,645	345,777,100
Other Receipts	2	10,640,300	169,699.00
TOTAL REVENUES		386,352,945	345,946,799
PAYMENTS			
Compensation of Employees	3	207,435,262	166,602,246
Use of goods and services	4	141,575,687	152,372,012
Social Security Benefits	5	24,746,161	22,988,178
Acquisition of Assets	6	2,361,704	3,235,107
TOTAL PAYMENTS		376,118,813	345,197,543
SURPLUS/DEFICIT		10,234,132	749,256

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 30 September, 2020 and signed by:



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO




CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

VII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2020

	Note	2019/2020 Kshs	2018/2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	21,061,595	53,720,737
Total Cash And Cash Equivalents		21,061,595	53,720,737
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	-	-
TOTAL FINANCIAL ASSETS		21,061,595	53,720,737
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	10,078,206	52,971,481
NET FINANCIAL ASSETS		10,983,389	749,256
REPRESENTED BY			
Fund balance b/fwd	10	749,257	168,600
Prior year Adjustment	11	-	(168,600)
Surplus/Deficit for the year		10,234,132	749,256
NET FINANCIAL POSSITION		10,983,389	749,256

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 30th September, 2020 and signed by:


Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO


CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

VIII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2020

	Note	2019/2020 Kshs	2018/2019 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	375,712,645	345,777,100
Other Receipts	2	10,640,300	169,699
		386,352,945	345,946,799
Payments for operating expenses			
Compensation of Employees	3	(207,435,262)	(166,602,246)
Use of goods and services	4	(141,575,687)	(152,372,012)
Social Security Benefits	5	(24,746,161)	(22,988,178)
		(373,757,109)	(341,962,436)
Adjusted for:			
Decrease/Increase in accounts receivable		-	168,600
Decrease/Increase in accounts in payables		(42,893,275)	10,023,246
Prior year adjustments		-	(168,600)
Net cashflow from operating activities		(30,297,440)	14,007,609
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(2,361,704)	(3,235,107)
Net cash flows from Investing Activities		(2,361,704)	(3,235,107)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(32,659,144)	10,772,502
Cash and cash equivalent at BEGINNING of the year		53,720,738	42,948,236
Cash and cash equivalent at END of the year		21,061,594	53,720,738

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 30 September, 2020 and signed by:



Betty Sungura - Nyabuto, MBS
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CPA Joseph M. Ndiku
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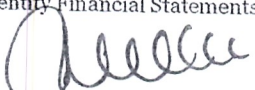
*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2020*


IX. SUMMARY APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE, 2020.

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparative Basis	Budget Utilisation Difference	% of Utilisation Difference to Fund Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	390,708,973	-	390,708,973	375,712,645	14,996,328	96%
Other Receipts	10,640,300	-	10,640,300	10,640,300	-	100%
Total Receipts	401,349,273	-	401,349,273	386,352,945	14,996,328	96%
Payments						
Compensation of Employee	208,220,000	-	208,220,000	207,435,262	784,738	100%
Use of goods and services	154,786,512	-	154,786,512	141,095,687	13,690,826	91%
Social Security Benefits	24,746,161	-	24,746,161	24,746,161	-	100%
Acquisition of Assets	2,956,300	-	2,956,300	2,361,704	594,596	80% (a)
Project Funds	10,640,300	-	10,640,300	480,000	10,160,300	
Grand Total	401,349,273	-	401,349,273	376,118,813	25,230,460	94%
Surplus/Deficit	-	-	-	10,234,132	- 10,234,132	

Acquisition of assets (a) achieved absorption of 80%. Procurement of goods/services were done but did not get Exchequer. The same formed part of the pending bills that have now been paid.

The entity Financial Statements were approved on ³⁰ September, 2020 and signed by:


Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO

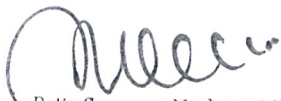

CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30TH JUNE, 2020

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Target Utilization Difference	Difference to Final Budget	f=d/c %
	a	b	c=a+b	d	e=d-c		f=d/c %
RECEIPTS							
Exchequer releases	390,708,973	0	390,708,973	375,712,645	14,996,328		96%
Other Receipts	-	-	-		0		100%
Total Receipts	390,708,973	0	390,708,973	375,712,645	14,996,328		96%
PAYMENTS							
Compensation of Employees	208,220,000	0	208,220,000	207,435,262	784,738		100%
Use of goods and services	154,786,512	0	154,786,512	141,095,687	13,690,826		91%
Social Security Benefits	24,746,161	0	24,746,161	24,746,161	0		100%
Acquisition of Assets	2,956,300	0	2,956,300	2,361,704	594,596		80%
Grand Total	390,708,973	0	390,708,973	375,638,813	15,070,160		96%
Surplus/Deficit	-	-	-	73,832	(73,832)		

The entity Financial Statements were approved on 30 September, 2020 and signed by:



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COMMISSION SECRETARY/CEO



CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
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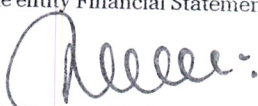
*National Gender and Equality Commission Reports and Financial Statements
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XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE, 2020

Revenue/Expense Item	Budget Annual	Actual Quarter 1	Actual Quarter 2	Actual Quarter 3	Actual Quarter 4	Actual Cumulative 30.06.2020	Budget Utilisation Difference	% of Utilisation Difference to Actual Budget
	a	d	c			d	e=d-a	f=d/c %
RECEIPTS								
Exchequer releases	-	-	-	-	-	-	-	0%
Other Receipts	10,640,300	-	10,640,300	-	-	10,640,300	-	100%
Total Receipts	10,640,300	-	10,640,300	-	-	10,640,300	-	100%
PAYMENTS								
Compensation of Employees	-	-	-	-	-	-	-	0%
Use of goods and services	10,640,300	-	-	-	480,000	480,000	10,160,300	5% (a)
Social Security Benefits	-	-	-	-	-	-	-	0%
Acquisition of Assets	-	-	-	-	-	-	-	0%
Grand Total	10,640,300	-	-	-	480,000	480,000	-	5%
Surplus/Deficit		-	-	-		10,160,300	-	

The Use of Goods (a) achieved 5%. This was due to the fact that Kes 10,131,000 received from Ford Foundation on 10th December, 2019 was not in the approved budget in FY 2019/2020. The process to have the amount in the approved budget 2020/2021 is ongoing.

The entity Financial Statements were approved on ³⁰ September, 2020 and signed by:


Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229


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XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable		Budget utilization
	30th June, 2020		30th June 2020	30th June 2020	30th June 2020	difference
	KSh	KSh	KSh	KSh	KSh	KSh
Promotion of Gender Equality and freedom from Discrimination	391,218,273	-	391,218,273	376,118,813	15,099,460	
Legal Compliance and redress	7,481,855	-	7,481,855	6,800,234	681,621	
Mainstreaming and Cordination	10,467,073	-	10,467,073	9,327,161	1,139,912	
Public Education, Advocacy and Reasearch	31,132,385	-	31,132,385	24,186,487	6,945,898	
General Administration Planning and Support Services	342,136,960	-	342,136,960	335,804,932	6,332,028	
TOTAL	391,218,273	-	391,218,273	376,118,813	15,099,460	

The entity Financial Statements were approved on 30 September, 2020 and signed by:


Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO


CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

XIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

2. Reporting Currency

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

3. Reporting entity

The Financial Statements are for National Gender and Equality Commission. The Financial Statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. There are no development projects implemented by the entity.

4. Significant Accounting Policies

The accounting policies adopted have been consistently applied to all the years presented. The policies are as explained below:

a) Recognition of receipts

The Entity recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the entity

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received

by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

5. Cash and cash equivalents

Cash and cash equivalents comprise of cash at bank in the deposit and Recurrent Bank account at the Central Bank of Kenya. It also comprises cash received from development partners.

6. Accounts Receivable

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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

8. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

9. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two 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.

10. Comparative Figures

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

11. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

XIV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NATIONAL TREASURY

The following are the amounts transferred from the exchequer to the Commission on a quarterly basis:

Description	2019-2020 Kshs	2018-2019 Kshs
Total Exchequer Releases for quarter 1	59,531,568	63,970,500
Total Exchequer Releases for quarter 2	128,084,650	108,100,000
Total Exchequer Releases for quarter 3	87,996,470	75,000,000
Total Exchequer Releases for quarter 4	100,099,957	98,706,600
TOTAL	375,712,645	345,777,100

The received was Kshs.375, 712,645 against an approved budget of Kshs 391,218,273.

2. OTHER RECEIPTS: PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	2019-2020 Kshs	2018-2019 Kshs
Ford Foundation	10-Dec-19	10,131,000	0
UNHabitat	25-Nov-19	509,300	0
Total		10,640,300	0

The Kes 10,131,000 received from Ford Foundation on 10th December, 2019 was not in the approved budget in FY 2019/2020. The process to have the amount in the approved budget 2020/2021 is ongoing.

3. COMPENSATION OF EMPLOYEES

Compensation of employees comprise of remuneration paid to employees in return for the work done.

It includes social contributions i.e. NSSF and staff pension made by the National Gender and Equality Commission on behalf of its employees.

*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2020*

	2019-2020 Kshs	2018-2019 Kshs
Basic salaries of permanent employees	119,348,591	98,629,027
Basic Wages- Temporary Employees	-	2,491,206
Personal allowances paid as part of salary	81,246,689	65,276,013
Employer contributions to compulsory national social	6,839,982	206,000
TOTAL	207,435,262	166,602,246

4. USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

	2019-2020 Kshs	2018-2019 Kshs
Utilities, supplies and services	2,186,347	2,484,232
Communication, supplies and services	4,351,866	2,970,917
Domestic travel and subsistence	25,871,737	18,373,648
Foreign travel and subsistence	8,452,389	16,067,166
Printing, advertising and information supplies & services	6,146,480	4,098,343
Rentals of produced assets	40,039,201	44,499,753
Training expenses	8,116,822	10,795,998
Hospitality supplies and services	4,104,018	5,006,906
Insurance costs	29,202,386	30,185,676
Specialised materials and services	415,500	1,239,068
Office and general supplies and services	2,307,020	2,041,648
Other operating expenses	3,109,294	6,509,461
Routine maintenance – vehicles and other transport equipment	2,188,248	3,186,826
Routine maintenance – other assets	1,081,881	1,088,180
Fuel Oil and Lubricants	4,002,500	3,824,190
TOTAL	141,575,687	152,372,012

5. SOCIAL SECURITY BENEFITS

	2019-2020 Kshs	2018-2019 Kshs
Government pension and retirement benefits	24,746,161	22,988,178
TOTAL	24,746,161	22,988,178

Social Security benefits relate to staff gratuity payable upon exit.

6. ACQUISITION OF ASSETS

	2019-2020 KShs	2018-2019 KShs
Refurbishment of Buildings	78,000	793,900
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	2,283,704	2,441,207
Research, Studies, Project Preparation, Design & Supervision	-	-
Sub Total	2,361,704	3,235,107
TOTAL	2,361,704	3,235,107

7. Bank Accounts

	2019-2020 KShs	2018-2019 KShs
Central Bank of Kenya, 1000181532,KShs	123,558	142,656
Central Bank of Kenya, 1000414855,KShs	10,131,000	-
Central Bank of Kenya, 1000182385,KShs	10,171,137	52,971,481
Central Bank of Kenya, 1000414863,KShs	635,900	606,600
Total	21,061,595	53,720,737

The Kes 10,131,000 was received from Ford Foundation. This transaction was not in the approved budget in FY 2019/2020. The process to have the amount in the approved budget 2020/2021 is ongoing.

8. OUTSTANDING IMPREST

Description	2019-2020 KShs	2018-2019 KShs
Government Imprests	-	168,600
Other debtors & prepayments	-	-
District suspense	-	-
Clearance accounts	-	-
TOTAL	-	168,600

9. ACCOUNTS PAYABLES

	2019-2020 Kshs	2018-2019 Kshs
Deposits	10,171,137	52,971,481
Supplier/Staff payables	(92,931)	
TOTAL	10,078,206	52,971,481

10. FUND BALANCE BROUGHT FORWARD

BALANCES BROUGHT FORWARD	2019-2020 Kshs	2018-2019 Kshs
Bank accounts	53,720,738	
Government Imprests	-	168,600
Payables - Deposits	(52,971,481)	-
TOTAL	749,257	168,600

11. PRIOR YEAR ADJUSTMENTS

Description of the error	2019-2020 Kshs	2018-2019 Kshs
Adjustments on bank account balances	-	(168,600)
TOTAL	-	(168,600)

12. CHANGES IN RECEIVABLE

Description	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	
Imprest issued during the year (B)	22,003,425	
Imprest surrendered during the Year (C)	22,003,425	
Net changes in account receivables D= A+B-C	-	

13. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2019 - 2020 KShs	2018 - 2019 KShs
Deposit and Retentions as at 1 st July 2019 (A)	52,971,481	42,948,235
Deposit and Retentions held during the year (B)	24,746,161	22,988,178
Deposit and Retentions paid during the Year (C)	69,935,182	12,964,932
Net changes in account receivables D= A+B-C	7,782,461	52,971,481

14. RELATED PARTY DISCLOSURE

The Commission did not have related part transactions for the year.

15. PENDING ACCOUNTS PAYABLE

The Commission pending bills were Kes 5,887,415 as at end of year 2019/2020. These occurred due to late submission of invoices and also exchequer requested and not funded.

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	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods/Services	-	5,887,415	-	5,887,415
Total	-	5,887,415	-	5,887,415

**16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S
RECOMMENDATIONS**

The Commission did not have issues to follow up from the external audit in the financial years.



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

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ANNEXURE

ANNEX 1 ANALYSIS OF PENDING ACCOUNTS PAYABLES

Supplier of Goods or Services	Original amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Supply of goods/Services						
Attic Tours And Travel Lim	20,030		-	20,030		
Bida Investment	26,640		-	26,640		
Blefaadin Company Limited	274,300		-	274,300		
Blend Empire Venture Ltd	31,500		-	31,500		
Clique Solution Limited	228,555		-	228,555		
Delman Logistic Solution	39,975		-	39,975		
Emmola Trading	225,000		-	225,000		
Fly High Agency	75,500		-	75,500		
Furniture Dynamics E.A Li	253,800		-	253,800		
Green Bay Travel Ltd	725,000		-	725,000		
Isinya Multipurpose Develop	31,000		-	31,000		
Kenya Broadcasting Corpor	174,000		-	174,000		
Kenya Institute For The Bli	12,500		-	12,500		
Kilovin Ventures	270,000		-	270,000		
Koba Waters Limited	17,520		-	17,520		
Led Power Technologies Lit	23,750		-	23,750		
Longrock Tours &Travel	628,135		-	628,135		
Maridhiano Community Ba	30,500		-	30,500		
Nakuru County Emergency	134,095		-	134,095		
National Youth Service	33,400		-	33,400		
Nitec Designs and Contract	82,340		-	82,340		
Nitec Designs and Contract	143,695		-	143,695		
Oracom Web Solution Limi	611,040		-	611,040		
Patula Enterprise	136,550		-	136,550		
Pepam Holding Limited	186,600		-	186,600		
Procoolers Engineering Solu	18,750		-	18,750		
Rochan Services	4,050		-	4,050		
Rochan Services	53,240		-	53,240		
Roskar Travel	327,850		-	327,850		
Spacewide Africa-Stationer	144,060		-	144,060		
Sportex Investment	242,500		-	242,500		
Tea Tot Hotel Limited	35,000		-	35,000		
Tendington Enterprises	19,435		-	19,435		
Tendington Enterprises	12,750		-	12,750		
Tin Tin Restaurant Limited	204,840		-	204,840		
Angy Agencies	44,680		-	44,680		
Naakimar Investment	30,000		-	30,000		
Brauna Enterprises	6,240		-	6,240		
Rody Eco Cover	68,000		-	68,000		
Coata Ventures	31,500		-	31,500		
Intellspark Ltd	130,000		-	130,000		
Grand Total	5,887,415	-	-	5,887,415	-	-

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs) 2018/19	(Kshs)	(Kshs)	(Kshs) 2019/2020
Buildings and structures	3,813,355	78,000	-	3,891,355
Transport equipment	53,650,000	-	-	53,650,000
Office equipment, furniture and fittings	47,358,177	2,283,704	-	49,641,881
Other Assets	1,187,366	-	-	1,187,366
Total	106,008,898	2,361,704	0	108,370,602