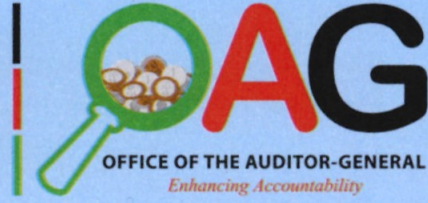


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

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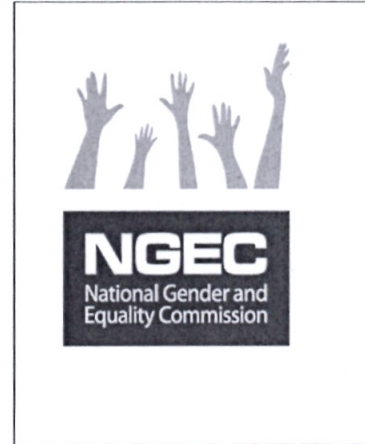
THE AUDITOR-GENERAL

ON

**NATIONAL GENDER AND EQUALITY
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2025**

Revised 30th June 2025



NATIONAL GENDER AND EQUALITY COMMISSION

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method under
International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
NGEC	National Gender and Equality Commission
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
EBS	Elder of the Burning Spear
OGW	Order of the Grand Warrior
HSC	Head of State Commendation
PWDs	Persons with Disabilities
PhD	Doctor of Philosophy
CEO	Chief Executive Officer
MBS	Moran of the Burning Spear
MDAs	Ministry Departments and Agencies
MCDAs	Ministry County Departments and Agencies
APHRC	African Population Health and Research Centre
WISER	Weather and Climate Information Services
MPIDO	Mainyoito Pastoralists Integrated Development Organization
IFAD	International fund for agricultural development
CABI	Centre for Agriculture and Bioscience International

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

2. 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 a focus on special interest groups, which include women, children, and youth, Persons with Disabilities (PWDs), older members of society, minorities and marginalized groups.

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

Mandate

The mandate of the Commission is to promote and ensure gender equality, principles of equality and non-discrimination for all persons in Kenya as provided for in the Constitution of Kenya 2010 with a focus on the following Special Interest Groups (SIGs): women, persons with disability, children, youth, and older members of society, minority and marginalised groups.

Vision

A society free from gender inequality and all forms of discrimination.

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.

Core Values

- Fairness;
- Inclusiveness;
- Accountability;
- Teamwork and
- Integrity.

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 requirements 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, and 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.

(c) Key Management

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

- Commissioners
- Accounting Officer
- Directorates
- Divisions

National Gender and Equality Commission

Annual Report and Financial Statements for the year ended 30th June 2025.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of Appointment
1	Commission Secretary/CEO	Purity Muthoni Ngina, PhD, MBS	22nd July 2024
2	Director of Programs & Research	Paul Kihugu Kuria, OGW	4th February 2013
3	Director of Corporate Services	Emma Akinyi Orua	19th May 2023
4.	Assistant Director; Finance and Planning	Beatrice Cheruiyot	1st February 2018 – Up to 13th June 2025
5.	Ag. Assistant Director; Finance and Planning	Kennedy Mutunga	From 13th June 2025
6.	Assistant Director; Programmes	Winfred Mutindi Wambua	15th September 2018
7.	Assistant Director; Legal, Complaints, Investigation and Redress	Wilson Desire Njamwea	17th September 2018
8.	Assistant Director of Research Monitoring and Evaluation	Dr Anyango Ochieng	9th October 2023
9.	Principal Human Resource Management Officer	Monicah Oyugi	9th April 2021
10.	Principal Program Officer Regional Coordination	Gorretty Ndeda Osur	16th October 2012
11.	Principal Supply Chain Management Officer	Mathew Kioko Musau	1st September 2014
12.	Principal Communication Officer	Daniel Waitere	1st November 2012
12.	Principal ICT Officer	John Munene	11th January 2017

(e) Fiduciary Oversight Arrangements

Functions of the Commission are carried out under a defined structure made up of the Full Commission, defined and /or ad-hoc Committees with specific terms of reference that facilitate the discharge of the Commission's mandate. Each Committee is chaired by a Commissioner whose role in conjunction with other Commissioners and the Secretariat are collectively responsible for ensuring that the Committee performs their duties in line with the Terms of Reference.

The Commission Committees are as follows:

1. Finance, Human Resource, Administration, Procurement, ICT and Partnership Committee provides the policy framework on support to corporate services within the Commission in the areas of: finance, procurement, human resource, ICT, administration and partnerships
2. Public Education Mainstreaming and Research Committee provides policy guidance and oversight on matters Public Education and Communication, Mainstreaming and Research.
3. Legal Redress Monitoring and Compliance Committee provides policy guidance and oversight on matters legal, Investigation, Monitoring and compliance.
4. Audit Committee serves a critical role within the Commission's governance framework, with key responsibilities that include oversight of financial reporting, internal controls, and risk management.

(f) Commission Headquarters

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

(g) Commission Contacts

Toll-Free. 0-800-720-187
Phone: +254 709375100
Phone: +254 203213100
SMS: 20459
E-mail: info@ngeckkenya.org
Website: www.ngeckkenya.org

(h) Commission Bankers

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

(i) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Profile of Commissioners



Hon. Rehema Dida Jaldesa
Chairperson

Hon. Rehema Dida Jaldesa is currently serving as the Chairperson of the National Gender and Equality Commission. Hon. Rehema was appointed as the Chairperson of the National Gender and Equality Commission (NGEC) on December 5, 2024, and was sworn into office on December 9, 2024. Her leadership reflects a steadfast commitment to advancing gender equality, equity, and social justice in Kenya. She is currently pursuing a Masters of Science in Governance and Leadership from Jomo Kenyatta University of Agriculture and Technology, a Bachelor of Arts in Leadership and Management (First Class Honors) from St. Paul's University, in 2015, a Graduate Diploma in Management from Dublin Adult Learning Centre, 2012 and a Diploma in Public Relations from University of Nairobi, 2001.

Before her appointment as the Chair of the Commission, she was a Woman Representative, in Isiolo County (2017–2022) where she Advocated for residents' rights and championed legislative initiatives, including the successful enactment of key laws and oversight of government projects. She served as Board Chairperson, of Kenya Industrial Estates (2014–2017) and she Spearheaded financial recovery and strategic organizational restructuring to restore institutional success.

Hon Rehema also served as the Chairperson, of Ewaso Nyiro North Development Authority (2014–2016) and Led transformative governance reforms, earning recognition for her strategic vision and management excellence. She was appointed as the Chief Administrative Secretary, of the Ministry of Tourism, Wildlife, and Heritage (2023) and Focused on enhancing Kenya's cultural and ecological heritage before the role was rendered unconstitutional by the High Court. In the course of her career, she has made achievements which include: Successfully advocating for the amendment of the Health Act of 2007 to mandate organ donor banks in all Level 5 hospitals. Championed legislation benefiting pastoralist communities, including the National Council of Nomadic Education in Kenya (NACONEK) Bill and the Livestock and Livestock Products Marketing Bill, 2019. Advocated against gender-based violence, early marriages, FGM, and teenage pregnancies, utilizing platforms such as media and parliamentary forums. Rehema is a passionate advocate for social justice and equality, driven by the belief that inclusivity and good governance are pillars of national development. She has consistently demonstrated the ability to bridge the gap between policy and practice, fostering collaboration among diverse stakeholders to achieve impactful change.



Thomas Okoth Koyier, EBS
Vice Chairperson

Thomas Okoth Koyier, EBS is currently serving as the Vice Chairperson. He was appointed by His Excellency the President as a Member of the National Gender and Equality Commission (NGEC) on 22nd December 2021 as per the Kenya Gazette Notice No 14017m dated 21st December 2021. Thomas Okoth Koyier holds a Master's Degree in Business Administration from Southern Oregon University, Ashland, Oregon, U.S.A and a Bachelor's Degree from Central Washington University in Ellensburg, U.S.A. He has served as a Banker in the Financial Sector in the U.S.A. and Kenya as well as a Member of the Insurance Appeals Tribunal from the year 2019 to 2021 with the Insurance Regulatory Authority under the Ministry of Finance. He has also served as a Board Member for Biblia Sacco, Head of Commerce Department at Daystar

University and a Member of the University Council representing Senior Staff at the University. Before his appointment Commissioner Koyier was a Lecturer at the School of Business and Economics at Daystar University



Caroline N. Lentupuru, MBS, HSC | Commissioner was appointed on December 21, 2021, to serve at the National Gender and Equality Commission. Ms Lentupuru holds a Master of Arts Degree in International Development and Social Change from Clark University, Massachusetts, USA and a Bachelor of Education (Arts) degree from Moi University.

She is a Gender Equality and Social Inclusion specialist, a Do no Harm principal Trainer of Trainers, governance and intergovernmental relations advisor. At the Commission, she serves as the convener for Minority & Marginalized Groups and Regional Office Coordination.

Before her appointment, Commissioner Lentupuru was the Director, Governance Affairs at the Intergovernmental Relations Technical Committee (2018-2021) where she supported the Committee in the coordination of intergovernmental sector consultations, resolution of intergovernmental disputes and harmonization of National and County government's policies and legislations. She served as a County Executive Committee Member in Baringo County Government from 2013-2017 where she supported farmers to double production in agriculture – coffee, beans, maize crops and Milk. She promoted on-farm fruit trees forestry and clean energy jikos uptake in the County. She contributed to the sugar sector reforms when she was identified as a member of the Presidential Sugar Industry Taskforce in 2019. She also was appointed by President to serve as the Honorary Treasurer for the Kenya Medical Training College. She served as a gender and development coordinator at World Vision Kenya where she supported girls' education and mentorship.

As a gender resource specialist and a grant-winning proposal writer, Commissioner Lentupuru gives back to the community through various works of charity in aid of the less privileged in society. She is specifically volunteering to link development partners to the community to support development and livelihood interventions such as clean water, scholarships for bright and needy girls, women empowerment through kitchen gardens, bee-keeping and peace initiatives. She advocates against FGM and early marriages, achieving an International Campaigner Award. She

also received an Outstanding Commitment Award in recognition of her academic excellence and community commitment.



Dr. Margaret Karungaru, MBS
Commissioner

Dr. Margaret Karungaru, MBS was appointed to the National Gender and Equality Commission on 25th April 2023 by His Excellency William Samoei Ruto, President of the Republic of Kenya. She was sworn in on the same day by Her Ladyship Martha K. Koome, Chief Justice and the president of the Supreme Court of Kenya.

Dr. Karungaru is an alumna of Alliance Girls High School and an alumna of the University of Nairobi and University of London from where she graduated with a Bachelor of Education Hons. and a Masters in International Relations respectively. She has an extensive professional experience as a Board Director with significant leadership accomplishments in business and philanthropy. She has a natural affinity for cultivating relationships, peace brokerage, advocating for gender equality and inclusion as well as persuading, convening, facilitating and building consensus among diverse individuals. She applies qualities of integrity, credibility and a passion for progress; to strategic governance efforts.

She was the First 1st lady of Nyeri County and the Director of Amani Empowerment Foundation through which she interacted with the community on matters Empowerment, Gender Based Violence, Gender Equality and Inclusion, among other issues directly affecting the community. In her quest to promote poverty eradication and community empowerment, she partnered with AMREF, Bill and Melinda Gates Foundation through JAPHIEGO, COCACOLA Africa among other stakeholders and development partners. She led a delegation of County First Ladies on a benchmarking trip to Washington DC where they engaged with the Congress, Howard University, the 1st Lady of Atlanta among other world leaders.

Dr. Karungaru has served in the National Board of Kenya Girl Guides Association. She also served as the chairperson of Maendeleo Ya Wanawake- Nyeri County where she was awarded a certificate of recognition for her exemplary leadership skills in promoting the welfare of women. She also served as the patron of Karatina Children's Home for over ten years. She is currently serving as the Regional Economic Bloc coordinator – Central Region for Women in Business (WIB). She won the 2021-2022 top 100 International Business Style East Africa Award. She is a Clean Content Ambassador at the Kenya Film Classification Board (KFCB) and also a member of Kenya Christian Professionals Forum (KCPF). Dr Karungaru is also a life member of Kenya Red Cross- Nyeri Branch.

Dr. Karungaru received international recognition for her humanitarian and philanthropic work amongst women, the youth, Survivors of Gender-Based Violence, Persons with Disabilities, orphans and marginalised persons in the society in 2022. She was conferred with an Honorary Doctorate Degree in community Service and Development for her vital role in spreading great services for priesthood, knowledge, social and humanitarian aid by Kingdom University International, USA. Dr. Karungaru brings to the National Gender and Equality Commission a wealth of knowledge and experience in matters Gender Equality and Inclusion.



Nzomo Mbithuka
Commissioner

Commissioner Nzomo Mbithuka was appointed by His Excellency the President as a Member of the National Gender and Equality Commission (NGEC) on 5th December 2024. Nzomo Mbithuka is a seasoned professional with over 22 years of experience spanning international development, technology, telecommunications, and banking. He has held senior leadership roles across Africa and Asia, including positions at FSD Africa, Safaricom PLC, GSMA, Oracle Corp, and Airtel Kenya, driving innovation, strategic growth, and impactful results. In the public sector, he has served as Vice Chairperson of a Presidential Taskforce on Government Press transformation and held board roles at KIPPRA, ASK, and Inable.org. He is a PhD candidate in Innovation and Entrepreneurship, he also holds an MBA in Strategic Management, a BSc in IT, and over 20 certifications, including in digital finance, climate finance and cybersecurity. Commissioner Nzomo Mbithuka

is recognized for his expertise in fostering innovation, strategic partnerships, and sustainable development. He combines technical expertise, strategic vision, and leadership acumen to drive growth and transformation across industries. His ability to innovate, build impactful partnerships, and deliver sustainable results underscores his role as a high-impact leader in both the private and public sectors.

4. Profiles of Accounting Officer and Key Management.

Accounting Officer and Key Management



Purity Ngina, PhD, MBS is the **Chief Executive Officer and Commission Secretary of the Commission**. She holds a Doctorate in Biomathematics from Strathmore University, a Master of Science in Applied Mathematics, and a Bachelor's Degree in Education Science (Chemistry and Mathematics) from Egerton University.

With over 10 years of experience in leadership, management, education, and advocacy for social change, Dr. Ngina's contributions to these fields are extensive. She serves as the Chairperson of the Board of Management at Mbiriri Primary school and boards of Management of Kieni Technical and Vocational College and St. Joseph Allamano High School. Her leadership training includes programs at Strathmore University, Raiser Resource Group, and the Collective Rising Leadership Institute.

Dr. Ngina is also a prolific author, contributing book chapters, research papers, newspaper articles, blogs, and policy briefs on various topics such as education, disease modeling, fluid mechanics, and 21st-century competencies. Her passion for young people is evident through her high school mentorship program, which has reached over 300 schools across Kenya.

Dr Ngina was awarded by the President of the Republic of Kenya the Moran of the Order of the Burning Spear in December 2024 for her role in fighting against gender inequality and Discrimination. She is celebrated as the youngest holder of a PhD in Biomathematics in Kenya as



Mr. Paul Kuria, OGW was appointed to the position of **Director of 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.

Before the appointment, Mr. Kuria served in the management of NGEN (2014 and 2017) as Ag. Commission Secretary/CEO

In 2018, Mr. Kuria was the technical advisor of the 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



Emmah Akinyi Orua is the **Director Corporate Services**. She is an accomplished Finance and Operations Executive with a career spanning over 23 years. She has a strong background in effectively managing various functions such as Finance, Human Resources, Administration, Planning, Supply Chain Management and ICT.

In her previous role as Deputy Director of Finance and Administration, Emmah also oversaw the preparation of Financial Statements, MTEF budgets, and books of accounts for external auditing. She is enthusiastic about joining the team at NGECE and contributing her skills and expertise to drive the success of the Corporate Services Directorate.

Emmah joined the Commission on 19th May 2023,



CPA Beatrice J Cheruiyot was the **Assistant Director Accounts, Finance and Planning**. She joined the Commission in 2018. She is a seasoned Accounting and Finance professional with 17 years of hands-on experience in Public Sector Finance and Accounting which includes Financial Accounting, Financial Reporting, Public sector budgeting, grants and contracts management; Human Resource Management, Assets & property management, and stakeholder management in multicultural environments.

She holds a Master of Business Administration (MBA - Finance), Degree from Jomo Kenyatta University of Science and Technology and a Bachelor of Business and Administration (Accounting Option) from Kenya Methodist University. She is also a Certified Public Accountant of Kenya (CPA-K), a member of the Institute of Certified Public Accountants (ICPAK) and the Association of Women Accountants of Kenya (AWAK). She was in charge of the Finance, Accounts and Planning until 13th June 2025 when she resigned.



CPA Kennedy Mutunga is the **Acting Director Accounts Finance & Planning**. He joined the Commission in 2023. He has more than 15 Years of experience in Accounting and Finance experience in Public Sector Finance and Accounting which includes Donor funded Projects.

He holds a Master of Business Administration (MBA - Finance) Degree from Kenyatta University and a Bachelor of Commerce (Accounting Option). He is also a Certified Public Accountant of Kenya (CPA-K), a member of the Institute of Certified Public Accountants (ICPAK).

He is currently in charge of the Finance, Accounts and Planning Department which is mandated with the development and maintenance of effective financial management and control systems; coordination of budgeting processes and financial reporting.



Ms. Winfred Wambua was appointed the **Assistant Director of Programmes** in 2018.

She holds a Master of Arts Degree in Development Studies and a Bachelor of Arts degree in Anthropology (first class honours) 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 special interest groups.

Before her appointment, Ms. Winfred served as a Chief Officer in charge of Gender, Youth, Sports and social services in Makeni County.



Desire Njamwea was appointed the **Assistant Director of Legal, Complaints, Investigations and Redress** in 2018.

He holds a Master of Laws Degree in International Human Rights and HIV in Africa from the University of Pretoria, a Bachelor of Law from Moi University, Kenya and a 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.



Dr. Anyango Ochieng' is the **Ass. Director of Research, Monitoring, Evaluation and Documentation** at the National Gender and Equality Commission. She holds a BSc. Family and Consumer Studies and Nutrition (Kenyatta University; First Class Honours; 2001) and MSc. International Health (Queen Margaret University, UK; 2008). She obtained her PhD in Public Health (Epidemiology and Population Health) from Maseno University (2021). Dr. Anyango is a highly organized professional with over sixteen years of work experience in Research and Development that has encompassed Gender Transformative Development, Industrial Technology, Policy, Health, Nutrition, Capacity Building and Research and Development fields. She is a seasoned consultant in Feasibility Studies, Suitability Mapping, Technology Needs Assessment, Baseline Surveys, Capacity Building, Community Mobilization and Development, Gender Transformative Development, HIV Training, Health Communication, Public Health Evaluation, Health Policy, Health Systems Strengthening and Management, Gender and Sexual Reproductive Rights, Organizational Development and Quality Improvement. Dr. Anyango has been a lead researcher and has participated in various multi-disciplinary teams in various projects both locally and internationally.



Goretty Osur is the **Principal Programme Officer** in the Regional Coordination Department. She joined the Commission in November 2012. Her duties entail; the 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,

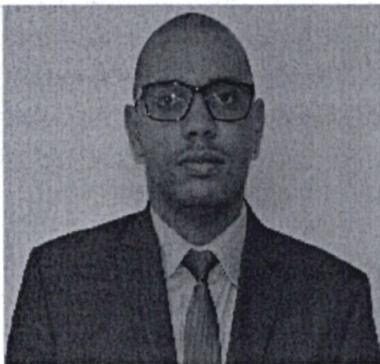
monitoring and development of affirmative action policies in National and County governments in the public and private sector.

She holds a Master of Arts Degree in Sociology from, the University of Nairobi, a Bachelor of Arts in Sociology and Public Administration from, the University of Nairobi and a Diploma in Human Resource Management from the Kenya Institute of Management



Ms. Monicah Oyugi is the **Principal Human Resource Management Officer**, she joined the Commission in 2021. She heads the Human Resources Department where she is charged with formulating, reviewing and coordinating all matters in HR.

She is a qualified HR Practitioner with vast experience in the public sector and holds a Master's Degree in Business Administration in Strategic Management from African Nazarene University, a Bachelor of Human Resource Management from the Open University of Tanzania (OUT), a Higher Diploma in Human Resource Management, and Advanced Diploma in Business English from Business Training School Manchester UK. She is a CHRP (K) and a Full Member of the Institute of Human Resource Management. She is a Certified Professional Mediator (CPM) from the Institute of Dispute and Conflict Resolution International She has held various positions in the Public Sector/Government Institutions.



Mr. John Munene joined the Commission in 2012. He is the **Principal ICT Officer at the Commission**. He is responsible for ensuring the Commission achieves optimal effectiveness and efficiency through the deployment of cutting-edge technology and innovation.

He holds a Master's Degree in Information Systems from the University of Nairobi and a degree in Information Technology from Moi University.

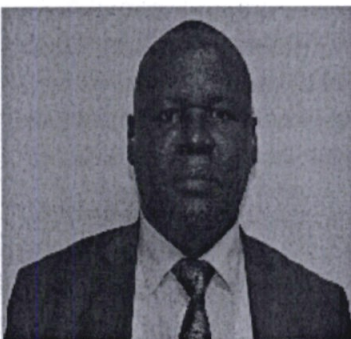
He is a Certified Information Systems Auditor, Certified Information Security Manager and a Certified Cisco Network Associate among other qualifications.

He is a member of the Certified Information Systems Audit and Control Association (ISACA) and the Computer Society of Kenya.



Mrs Jackline Kwamboka Kanisa assumed the position of **Principal Internal Auditor** on 24th June 2019. She is in charge of the Internal Audit Division which provides an objective appraisal of the financial and operational activities of the Commission.

She holds a Master's Degree in Strategic Management from Kenyatta University and a bachelor's degree in Commerce (Finance option) from the Catholic University of Eastern Africa, a Certified Public Accountant, and 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).



Mr. Mathew Musau was employed as the **Principal Procurement Officer** in 2014. He holds a Master's 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).

Before 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 is a seasoned communications professional with over a decade of experience in strategic communication and media relations. He joined the Commission in 2012. As the **Principal Public Communications Officer** at NGEC, he is responsible for developing and implementing effective communication strategies to promote gender equality and inclusion.

He holds a Master's Degree in Development Communications from the University of Nairobi and a Bachelor's Degree in Communications (Electronic Media) from Daystar University. He is accredited by the Media Council of Kenya. His responsibilities include strategic planning, messaging, stakeholder engagement, quality assurance, and media relations. Before joining NGEC, Waitere served as a News Editor at the Kenya Broadcasting Corporation.

5. Statement by the Chairperson of the Commission



The 2024/2025 financial year has been one of significant progress in advancing the principles of equality and inclusion in the national development including in the governance, economic, social, and cultural spheres. Guided by our constitutional mandate and the Commission's Strategic Plan 2019-2024, we worked with determination to strengthen policy frameworks, institutional capacities, and community engagement so that the rights of Special Interest Groups (SIGs) including women, youth, children, persons with disabilities, older persons, minority and marginalized groups and communities are respected, protected, and fulfilled.

Our approach this year has been anchored in key interlinked strategies of strengthening compliance and accountability, reducing violations, mainstreaming equality and inclusion in policy and practice, empowering communities through advocacy, capacity building and producing evidence for policy and programmatic activities.

We made strides in ensuring that the state and non-state actors adhere to constitutional and statutory commitments. This included active participation in key treaty processes such as the Commission on the Status of Women, the Global Disability Summit, and the UN Convention on the Rights of Persons with Disabilities. These engagements not only amplified Kenya's voice globally, but also brought back lessons and best practices to strengthen our domestic policies and laws.

Our role on facilitating and advising 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 saw us analyse key legal and administrative instruments to eliminate discriminatory provisions and embed equality measures. We also held strategic meetings with the Senates' Justice and Legal Affairs Committee regarding operationalization of Articles 27 (8) and 100 of the Constitution of Kenya, 2010 through legislation of the not more than two thirds of either gender principle and on promoting the representation of marginalized groups.

The Commission also conducted public interest litigation to redress equality and inclusion violations and high-impact audits, including a review of public and private university councils against the two-thirds gender principle, audits of accessibility in public buildings, and assessments of major national conferences for inclusion standards. Where non-compliance was found, advisories were issued to relevant Ministries, County governments, Departments, and Agencies. The advisories focused on representation, workforce composition, recruitment processes, accessibility, and general inclusion of the special interest groups.

The Commission has prioritized integrating Gender Equality and Social Inclusion (GESI) principles into sectorial policies, programmes, and budgets. From gender-responsive budgeting frameworks to inclusive agriculture policies, our contributions have ensured that SIG concerns are systematically addressed in national and county development agenda.

In the climate change space, we co-developed the National Gender and Climate Change Action Plan (2024–2027), embedding GESI in early warning systems and adaptation programmes. In the sports sector, we collaborated with regional partners to address governance gaps, combat GBV in sports, and promote women's leadership.

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Our disability inclusion work, in partnership with political parties, county governments, and employers, has driven reforms in governance structures, enhanced workplace accessibility, and strengthened socio-economic participation for PWDs. Similarly, our advocacy for marginalized and minority communities has produced a roadmap for development of a Policy Framework for Marginalized Communities in Kenya, setting the stage for systemic change.

We believe that sustainable change is rooted in knowledge and community ownership, hence over the year, we conducted a lot of public awareness in the counties, addressing topical issues such as GBV prevention, disability rights, youth empowerment, climate governance, and the rights of older persons, among other issues. We also advanced research and data initiatives, including the development of Kenya's first statistical framework for measuring femicide, a national GESI Data Hub, and gender dimensions in corruption surveys. These evidence-based tools inform targeted interventions, improve accountability, and strengthen policymaking.

Importantly, our GBV prevention and response work, through technical working groups, safeguarding measures in schools, survivor empowerment programmes, and strategic litigation has not only addressed immediate violations but also tackled root causes by shifting harmful norms and strengthening institutional response mechanisms.

While we have recorded measurable gains, we remain acutely aware of the work ahead. Persistent gaps in compliance with the two-thirds gender rule, underrepresentation of SIGs in decision-making, and structural inequalities in access to services require sustained and coordinated action. In the coming year, the Commission will focus on:

- Monitoring compliance with policy and legal framework on equality and inclusion;
- Finalizing and operationalizing the Policy Framework for Marginalized Communities;
- Scaling up disability inclusion in employment and governance;
- Strengthening prevention and accountability frameworks for GBV, femicide, and technology-facilitated gender based violence; and
- Deepening evidence generation through the GESI Hub and targeted research.

I extend my gratitude to the Commission and the secretariat staff for ensuring the Commission met its mandate. I also acknowledge our stakeholders in government, civil society organizations, development partners, communities and more specifically the special interest groups for their unwavering commitment to this shared mission that amplified our reach. This commitment reflects our belief that lasting impact is only possible when no one is left behind with a vision of Kenya where equality and inclusion are not aspirational ideals, but lived realities for all. Together, we are building a more just, inclusive, and equitable society.



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Hon. Rehema Dida Jaldesa
Chairperson of the Commission

6. Statement by the Chief Executive Officer/ Commission Secretary



On behalf of the National Gender and Equality Commission, I am pleased to present the Annual Report and Financial Statements for the year 2024/2025. This report highlights the Commission's achievements, challenges, and progress across all our key result areas in the pursuit of an inclusive and equitable society. During the year under review, the Commission remained steadfast in our constitutional mandate to promote gender equality and freedom from discrimination. I am proud to report that through focused strategies and collective effort, NGEC has made notable strides in each of these areas, as outlined below.

To ensure compliance with conventions and treaties ratified by the state in relation to SIGs, NGEC contributed to **eight (8)** national reports and participated in **five (5)** treaty sessions. The Commission facilitated the analysis and review of **74** legal, policy and administrative instruments across the Senate, National Assembly, public institutions, and counties to eliminate discriminatory provisions and prevent adverse equality and inclusion outcomes.

To facilitate institutional compliance, the commission received and evaluated annual progress reports on gender-mainstreaming from **201** MDAs for FY 2023/24 and issued certificates and targeted advisories to improve compliance. **Sixty-nine (69)** university councils were audited for compliance and four audit reports were completed.

The Commission received **201** complaints ranging from domestic violence, land disputes, defilement, and registration for persons with disabilities, employment disputes, and exclusion from services, child support, to status-based discrimination. Fifty-nine percent (**59%**) of complainants were women. Forty-one percent (**41%**) were men. Cases involved persons with disabilities, children, youth, and older persons. Ninety percent (90%) of registered cases were processed during the year. The Commission also conducted rapid-response missions to address sexual violence against children in Nyeri and concerns affecting older persons in Kilifi. The Commission was also engaged in **two (2)** strategic litigations on violation of the principles of equality, freedom from discrimination and inclusion.

To enhance compliance, the Commission issued **201** advisories to MCDAs and **10** targeted advisories, including to the Council of Governors, IEBC Selection Panel, Commission on University Education, Tea Board of Kenya, Mombasa County leadership, the Head of Public Service and the Kenya Meteorological Department among others.

The Commission advanced redress through Court Users Committees in **seven (7)** counties and facilitated development of Standard operating procedures for sexual and gender-based violence for Lamu Conty. In addition, a model safeguarding procedure was produced for athletics training camps. The Commission also participated in the Garissa Law Integrity Programme to strengthen equality in judicial services and survivor-cantered referral pathways.

The Commission convened **sixty-seven (67)** stakeholder coordination meetings with more than **3200 participants** from government, civil society, development partners, and the private sector. To enhance awareness and understanding of rights and equality principles among duty bearers and rights holders, the Commission conducted over **sixty (60)** public education forums across **20** counties, reaching more than **8,327** stakeholders. Agendas covered included gender-responsive and child-

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sensitive budgeting, gender-based violence prevention and response, inclusion and participation of SIGS in development agenda, child protection, youth engagement in climate change, employment, digital economy, future businesses, E-mobility in Kenya, and the strengthening of technical working groups on equality and inclusion among others.

The Commission strengthened GBV prevention and response through policy advocacy, male-engagement fora, and strengthened referral pathways for survivors in identified hotspots. NGEN contributed to national work on femicide prevention and GBV protocols, and advanced safeguarding standards in sports settings. Under the JICA-GBV project, school-based GBV systems were strengthened and LIFT, a life-skills board game, was developed to help women and girls navigate empowerment challenges. The Commission submitted a detailed memorandum to the National Technical Working Committee on GBV including femicide, informing the national report; dedicated statements addressed protection of children over the increased defilement cases.

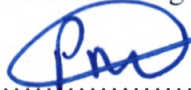
The Commission contributed to the development of the Kenya's policy on the care economy, policy brief calling for public investment in care, and supported a national policy initiative on caregivers of persons with non-communicable diseases. These actions aim to reduce unpaid care burdens and encourage shared caregiving.

The Commission deepened disability inclusion through employer engagement and political-party reforms; advanced the rights of older persons via legislative proposals and national advocacy; advocated for an inclusive policy framework for marginalized and minority communities; and elevated youth voices in various areas including climate action, governance, digital transformation, e-mobility through targeted convening's.

To expand an evidence base for policy and practice, the Commission: integrated gender dimensions into the national corruption perception survey with EACC and UNODC; convened partners to establish a national GESI Data Hub; initiated groundwork for a Kenya Action Plan on Inequality Reduction; completed an assessment of green energy uptake among SIGs; refined women's empowerment indicators for the 2025 Kenya Mini-DHS; and contributed to a national statistical framework on femicide measurement led by KNBS and UN Women.

Due to limited resources, the Commission established strategic partnerships and invested in staff capabilities across diverse fields including GBV/safeguarding, gender-responsive budgeting and economic policy, decentralization and human rights, climate change, transport planning, peace and conflict sensitivity, and equality in the world of work, enhancing service delivery and programme effectiveness nationwide. As part of its corporate social responsibility programme, the Commission conducted outreach visits to a children's home and a correctional facility in Isiolo County. It also supported the realization of a billion-tree campaign by planting trees in Kina Location, Isiolo County.

The Commission acknowledges the support of Parliament, the Executive, County Governments, the Judiciary and justice actors, independent commissions, civil society and development partners, the private sector, and communities nationwide. Together, we will continue to advance equality and inclusion as integral feature of our national development.



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Purity Ngina, PhD, MBS
Chief Executive Officer/Commission Secretary

7. Statement of Performance Against Predetermined Objectives for FY2024/25

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the Commission. The key strategic objectives as per the National Gender and Equality Commission strategic plan for FY 2024/2025 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) Institutional Capacity

Expenditure in the FY should be geared toward realization of the aforementioned strategic objectives as captured in the Strategic plan for FY 2019 to 2024. Linked to these objectives are specific programmes outcomes and outputs and performance indicators. The implemented programmes should be tabulated against actual achievements in the format presented in the table below, on programme performance, to demonstrate the progress towards achievement of the predetermined objectives.

During the reporting period, the Commission undertook the following activities, aligned under the different strategic objectives:

Strategic Objective 1: To enhance and monitor compliance with the principles of equality and inclusion in state and non-state actors.

Compliance with International and Regional Reporting

As the key Principal organ of the state in ensuring compliance with regional and international treaties related to Special Interest Groups (SIGs), the Commission networked with the State and other stakeholders in facilitating the State's reporting, and contributed in drafting of national reports for 8 treaties and conventions namely:

- a) The 29th UN Climate Change Conference (COP29)
- b) The 69th Commission on the Status of Women (CSW69)
- c) The 4th Cycle Universal Periodic Review (UPR)
- d) The United Nations Resolution 1325 on Women, Peace, and Security (WPS)
- e) The Global Disability Summit (GDS)
- f) The International Conference on Population and Development (ICPD) 25
- g) The 4th State Party Report on the Implementation of the Africa Charter on the Rights and Welfare of the Child (ACRWC).
- h) The Protocol to the African Charter on Human and People's Rights on the Rights of Women in Africa (Maputo Protocol)

As part of its mandate to ensure compliance with international and regional treaties ratified by Kenya concerning Special Interest Groups, the Commission participated in five (5) key treaty sessions:

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- a) The 29th UN Climate Change Conference (COP29) held in Baku, Azerbaijan, from 11 to 22 November, 2024.
- b) The 69th session of the Commission on the Status of Women (CSW69), held from 10th to 21st March 2025 in New York.
- c) The third Global Disability Summit (GDS) held from 2nd-3rd April 2025 in Berlin, Germany.
- d) The 24th Session of the United Nations Permanent Forum on Indigenous Issues (UNPFII) held from 21st April to 2nd May 2025 at the United Nations Headquarters in New York.
- e) The 18th Session of the Conference of State Parties (COSP18) to the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) held from 11th to 13th June 2025 at the United Nations Headquarters in New York.

Review of Policies, Laws, Regulations and Administrative Instruments

To strengthen protection for SIGs and ensuring that national frameworks are aligned with constitutional and international commitments, the Commission facilitates review of policies and legal instruments in Kenya. The facilitation of review aims to analyze gaps in the law that result in discrimination or disempowerment of SIGs, to ensure the instruments are not discriminatory or they do not lead to discriminatory outcomes especially to SIGs. During the reporting period, the Commission reviewed and gave input to **74** legal instruments; **16** Senate Bills, **8** National Assembly Bills, **12** Institutional Bills, **8** National policies, and **9** County Bills and **6** County Policies, Regulations (national **4**, County **7**) and **2** administrative guidelines.

Additionally, the Commission participated in various meetings and gave inputs to policies and legal instruments including:

- a) On proposed amendments to the Kenya Citizenship and Immigration Act on the status of recognition of Stateless persons in Kenya as citizens.
- b) Older person Bill, 2024, Disability and Social Protection Policy
- c) The development of a legislation on public participation to ensure meaningful participation of SIGs in public participation.

Institutional Reporting and Gender Mainstreaming

- a) As the agency charged with receiving and evaluating 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, the Commission received and evaluated gender mainstreaming reports from **201** Ministries, Counties, Departments, and Agencies (MCDAs) for the financial year 2023/2024. Additionally, the Commission awarded certificate of compliance and issued advisories on areas of improvement with gender mainstreaming to the **201** institutions for the same financial year 2023/2024. For the year 2024/2025, the Commission received gender mainstreaming biannual reports from **64** MCDAs.

- b) To support Government agencies comply on integrating the principles of equality and inclusion, the Commission strengthened capacities of five (5) institutions; the National Land Commission, the National Police Service Commission, the Ethics and Anti-Corruption Commission, the State Department for Industry and the Ministry of Foreign Affairs. Additionally, through the Kenya Association of Manufacturers (KAM), the Commission sensitized targeted diverse players in apparels and textiles sector on Gender Equality and Social Inclusion in Nairobi and Coast regions. The trainings identified need for a model gender policy specific to the textiles and apparel sector which can then be customized by individual industries.

Audits

In carrying out the mandate conducting audits on the status of special interest groups including minorities, marginalized groups, persons with disabilities, women, youth, and children, the Commission conducted four (4) strategic audits:

- a) A Retrospective Audit of First Biennial Devolution Conference held in Uasin Gishu County, (15th to 19th August 2023). The Aim of the audit was to evaluate the gender representation across key sessions of the Conference to inform targeted strategies to promote gender inclusion in the August 2025 scheduled conference. The Audit revealed pronounced gender disparity in different roles and sessions of the Conference.
- b) A Prospective audit of the Second Edition Kenya Urban Forum Programme, held in Naivasha between 2nd – 6th June 2025. The Kenya Urban Forum (KUF) organized by the State Department for Housing and Urban Development (SDHUD) brings together urban stakeholders to share a common urban development vision that addresses challenges facing cities, municipalities, towns and market centers in Kenya. It helps shape national and county urban policies, strategies, and investments. The aim of this audit was to inform future inclusive planning by conference organizers. The Audit revealed disproportionate gender representation in key roles and sessions.
- c) Audited 32 buildings that offer services to the public. The object was to assess the levels of access by the special interest groups to the services the built spaces. Findings indicate challenges in accessing some buildings due to lack of ramps, elevators, and doors that do not meet minimum standards of width. Other observations include lack of accessible washrooms with features like grab bars, existence of low-level sinks, and limited/poorly located accessible parking spaces for PWDs.
- d) Finalized the assessment of Universities Councils composition with a focus on the not more than two-thirds gender principle. In total, 69 out of 79 universities/university colleges authorized to operate in Kenya were assessed. The assessment revealed that 36 universities (52.7%) of the total assessed, have met the gender threshold of ensuring that not more than two-thirds of their University Council members are of the same gender.
- e) A Retrospective Audit of First Biennial Devolution Conference held in Uasin Gishu County, (15th to 19th August 2023). The Aim of the audit was to evaluate the gender representation across key sessions of the Conference to inform targeted strategies to promote gender inclusion in the August 2025 scheduled conference. The Audit revealed pronounced gender disparity in different roles and sessions of the Conference.

Advisories

To enhance compliance with organizational reporting, the Commission issued **201** advisories to Ministries, Counties, Departments and Agencies on advancing gender equality and inclusion. This was in addition to **10** other advisories including:

- a) To the Council of Governors to make considerations for better gender balance and other aspects of inclusion such as ensuring intersectional disability matters receive higher attention in future devolution conferences.
- b) To the State Department for Housing and Urban Development to ensure better gender balance in technical roles (Presentation of papers) and leadership roles (Moderators, Discussants) in future Kenya Urban Forum Programme.
- c) The Selection Panel of the Independent Electoral and Boundaries Commission on compliance with the not more than two-thirds Gender Principle, 5% of PWDs and Inclusion of other SIGs.
- d) To the Commission on University Education to adhere with Constitutional and statutory requirement on gender representation in appointment of University Council members following a compliance audit of 69 university councils.
- e) The Chief Executive Officer of the Tea Board of Kenya on compliance with not more than two-thirds Gender Principle and 5% of PWDs in appointment of members.
- f) The County Commissioner of Mombasa County on reasonable access to public infrastructure/buildings.
- g) The Governor of Mombasa County Government on ensuring reasonable access to public infrastructure/buildings.
- h) The Speaker of Mombasa County Assembly, concerning reasonable access to public infrastructure in the County.
- i) To the Head of Public Service to entrench a minimum set of indicators on gender mainstreaming and inclusion in all cycles of public sector performance contracting. The advisory was during the 2nd Annual Regulatory Authorities and Agencies (RAA) Conference held from 28th to 30th April, 2025 in Eldoret.
- j) To the Kenya Meteorological Department, Ministry of Environment, Climate Change, and Forestry to integrate inclusive communication strategies and accessible technologies into the Early Warnings for All (EW4ALL) program to ensure early warning systems reach vulnerable and marginalized populations. This engagement contributed to the development of a national implementation roadmap that incorporates equity and social inclusion issues in all weather and climatic early warning systems.

Strategic Objective 2: To reduce violations of the principles of equality and freedom from discrimination for the SIGs

Complaint handling and processing

During reporting period, the Commission received 201 complaints. Out of the total complaints received, most were from the counties that the Commission has regional presence including 65 from Isiolo County, 29 from Kilifi County, 28 cases from Nairobi, 11 from Kisumu County, 6 from Kitui County, and 4 from Garissa County. The complaints ranged on diverse issues of violations of principles of equality and freedom from discrimination including 18 complaints on domestic violence, 17 on land dispute, 9 complaints each on defilement, NCPWD registration, and employment

dispute, 8 complaints on marginalization and exclusion and 6 each on child maintenance and discrimination on the basis of status among others. Out of the total complaints, 119 (59%) were from females, 82 (41%) from males. From the total, 29 (14%) cases involved persons with disabilities, 14 (7%) involved children/minors, 69(34%) involved youth, 91(45%) involved persons between 35 to 60 years while 24 (12%) involved the elderly. Out of the received 201 complaints, 25 (12%) were successfully resolved, 156 (78%) referred to relevant agencies, while the rest were still being processed.

From the complaints, the Commission issued 2 advisories: to the Ministry of Interior and Internal Coordination and to the Togat and Toror Tea factory. Additionally, the Commission received a petition on tribal coding and recognition of the hunters and gatherers communities. The Commission advised the complainant - Hunters and Gatherers Forum Kenya (HUGAFO-K) to follow the proper procedure for tribal coding and recognition by writing a formal letter to KNBS with a copy to the Commission for further follow up.

I. Redress on violations of principles of equality and freedom from discrimination

a) Administrative Guidelines

During the reporting period, to redress violations of principles of equality and inclusion, the Commission developed an internal administrative guidelines to facilitate management of strategic litigations. The guidelines help the Commission determine which cases are strategic or are of public interest, guide on best methods of participating in court cases, and provide a framework of partnering, reporting, and monitoring outcome of cases. The guidelines are instrumental in offering redress to violations of principles of equality and freedom from discrimination to Special Interest Groups through litigation.

b) Rapid Response to serious violations of the right to equality and freedom from discrimination

The Commission conducted 3 rapid response missions to address the following matters:

- i) Defilement of a 7-year-old minor in Skuta Nyeri County. The minor was waylaid and sodomised by the accused person on his way home from school. Through the intervention of the commission, the minor was able to get medical and psychiatric treatment, the accused phone was recovered and handed to the police to aid in investigation and the survivor is being represented in court by the Commission.
- ii) Defilement and murder of a minor in Witemere, Nyeri County. The Commission responded by aiding counselling and support to the family. The Commission is also representing the mother to the victim in the court proceedings against the alleged perpetrator. The Commission facilitated the filling of victim impact statements which will be used in the court proceedings.
- iii) As a member of the Kilifi County Elderly Persons Steering Committee, the Commission conducted a rapid assessment of the Malindi District Cultural Association (MADCA) rescue home for the elderly. The assessment was based on complaints received from the older persons within the institution alleging lack of enough food. The assessment showed that nearly all of the older persons within the home were not registered with social assistance authority, a matter of priority to the Kilifi County government.

c) Legal Aids Clinics

The Commission offered free legal aid and consultations to residents of Isiolo Kinna ward on the 17th of April 2025, and onsite support to widows during the International Widows Day in Kaloleni, Kilifi County. The legal issues addressed included, matrimonial disputes, land issues, discrimination in accessing public services, challenges of accessing assessment and recognition of persons with disabilities, and GBV incidences. The legal aid platforms also allowed the Commission to engage directly with Special Interest Groups to identify recurring gaps and opportunities for policy advocacy.

d) Strategic Public Interest Litigation

During the reporting period, the Commission was enjoined as the 7th interested party in a Case *Petition e429/2024 - Hon. Kawira Mwangaza -vs- the Senate*, which was challenging the impeachment of the Meru Governor. NGEC's involvement focused on protecting the Governor from gender-based discrimination and upholding equal protection under the law. Specifically, NGEC submissions challenged the impeachment of the Governor in terms of procedure and substance. The court rendered its judgement on 14th March 2025 by upholding the impeachment of Hon. Kawira Mwangaza.

Further, the Commission attended court session on the case of *R vs Julius Nicholas Macharia HCCR E012/2025 (Tamara Blessing Case)* in Nyeri law Courts. The Commission represented the victim. The accused pleaded guilty and the office of the director of public prosecutions submitted a medical report indicating the accused was of sound mind. The Court declined to proceed with conviction and directed that plea should be retaken to ensure the accused reflected and understood the gravity of the penalty upon conviction.

Femicide and Child Defilement

During the year under review, the Commission amplified its advocacy against femicide (gender-related killings of women) and child defilement through both public statements and policy input. The Commission issued multiple press statements decrying spikes in femicide and brutal violence, and demanded stronger accountability by duty bearers. In early 2024, NGEC noted a series of murders of women and girls and urged for a coordinated national response emphasizing that these were not isolated incidents but part of a disturbing pattern.

Further, the Commission submitted memoranda to the National Technical Working Committee on Gender Based Violence (GBV), including femicide. The memoranda highlighted trend, hotspots, and causes contributing to GBV; analyzed the adequacy of current legal and policy frameworks in addressing GBV and femicide; provided proposals for amendments to strengthen laws, improve enforcement, and close existing legislative gaps; evaluated resource allocation, training levels, and operational effectiveness in managing prevention, response, support, and investigations related to cases of GBV and femicide, and examined the role of social media coverage in GBV and femicide, including its influence on public perception, awareness, and policy making.

The Commission also did not shy away from condemning individual horrific incidents. For example, NGEC strongly denounced the brutal murder of 17-year-old Gaala Aden Abdi, a refugee girl at Dadaab Refugee Camp, which occurred during the year. The Commission called on government and humanitarian agencies to intensify efforts to prevent and respond to GBV in refugee settings – populations that often face compounded vulnerabilities.

The Commission further drew attention to violence against boys by issuing a public statement titled “Shattered Innocence: A Call to Protect Our Boys” in June 2025, following reports of schoolboys in Nairobi and other areas being victimized by sexual abuse. This statement urged communities, schools, and authorities to be equally vigilant in protecting male children, underlining that sexual violence is not only a women’s issue and that all survivors deserve protection and justice.

Court Users Committee

To address violations of matters affecting children, the Commission is a member of 7 Court Users Committees (CUCs). The CUCs bring together stakeholders in the access to justice system. They create awareness on issues affecting children and the importance of a child-centered justice system, foster community engagement and encourage collaboration among various stakeholders, and fast-track cases involving children to enhance child-centered justice with the sensitivity and urgency they deserve. Further, the Commission facilitated the Lamu County Court Users Committee (CUC) develop Standard Operating Procedures (SOPs) for Sexual and Gender-Based Violence (SGBV) and a Model Safeguarding Standard Operating Procedures (SOPs) for athletics training camps. In line with this, the Commission participated in the Garissa Law Integrity Program. The program aims at providing a platform to assess the implementation of recommendations on equality in judicial services and to advocate for stronger integration of gender perspectives in case management on matters of GBV and sexual offences. NGENC laid emphasis on the importance of gender-responsive reporting systems and client centered referral pathways for survivors of discrimination and violence.

Strategic Objective 3: To promote public awareness on principles of equality and inclusion.

Coordination meetings

The Commission convened 67 coordination meetings, engaging over 3,200 stakeholders. These forums brought together diverse stakeholders government departments, civil society, community leaders, and development partners to discuss and address issues affecting Special Interest Group. The engagements focused on a range of priority areas, including gender-responsive climate action, disability and political inclusion, GBV prevention, data management, child protection, and the strengthening of Equality and Inclusion Technical Working Groups (EITWGs), prevention and response to GBV. The Commission provided technical input into key policy processes such as the Gender Data Framework, Youth in Climate Action initiatives, and GBV data protocols, while co-leading thematic coalitions on youth, climate change, disability inclusion, and gender in STEM.

Public Education and Awareness forums

To enhance awareness and understanding of rights and equality principles among duty bearers and rights holders, the Commission conducted over 60 public education forums across 20 counties, reaching approximately 8,327 stakeholders. These engagements covered a broad range of thematic areas, including gender-based violence (GBV) prevention, youth empowerment, disability rights, and the abandonment of female genital mutilation (FGM). The forums also provided targeted capacity-building for communities on cultural reform, climate governance, and the rights of older persons, alongside dialogues on teenage pregnancy and sexual and reproductive health and rights (SRHR).

Further, the Commission facilitated school-based mentorship sessions in Isiolo, fostering leadership, life skills, and rights awareness among learners. It collaborated with the National Cohesion and Integration Commission (NCIC) to embed a Gender Equality and Social Inclusion (GESI) lens into the design of Amani Clubs in Garissa, promoting peaceful, inclusive school environments. Children's justice and safeguarding forums were held in Kilifi, Isiolo, Nakuru, and Kitui, complemented by targeted engagements with adolescent girls and young mothers in Kisumu and Kilifi to address barriers such as early pregnancy, stigma, and limited access to education. These efforts led to increased public knowledge on gender and inclusion and strengthened community-level demand for accountability and protection, particularly in addressing GBV and harmful practices. In addition, the Commission leveraged 14 national and international commemorative days to amplify the voices of Special Interest Groups (SIGs) and catalyze public discourse and action on equality and inclusion.

Strengthening Prevention and Response to Gender-Based Violence

In FY 2024/2025, the Commission scaled up GBV prevention and response through coordinated policy advocacy, stakeholder engagement, and targeted interventions at national, county, and community levels, producing tangible results in survivor protection, reporting, and accountability. The Commission supported the development of national and county-level GBV frameworks, enhanced the capacity of duty bearers, and convened awareness and male engagement forums in Taita Taveta, Isiolo, Meru, Bomet, and Murang'a to challenge harmful norms and strengthen prevention structures. In Isiolo and Garissa, the creation of community action teams and anti-FGM referral pathways improved local prevention mechanisms and reduced the time taken to refer survivors to services. In Kilifi, safeguarding measures were integrated into athletic training camps, directly protecting young athletes from sexual abuse.

Under the NGEC-JICA GBV Elimination Project, the Commission deepened institutional capacity within the education and justice sectors in Machakos, Kajiado, and Nairobi. In Machakos, a three-day training from 5–7 August 2024 equipped teachers and school administrators with skills to manage school-related GBV and child protection cases, promoting survivor-centred approaches, effective documentation, and functional referral mechanisms. Complementary Trainers of Trainers sessions built a cadre of educators, including teacher training college lecturers, capable of championing prevention and case management at school and community levels.

Anti-SGBV committees and consultation rooms were established in schools. A *School Policy on Prevention and Response to Sexual and Gender-Based Violence* was developed to institutionalize clear protocols for prevention, reporting, and response. The pilot karate programme at Kwanthanze Secondary School engaged 50 students and eight teachers from eight institutions, using sport as a platform to raise awareness and equip learners with self-defense skills.

In the justice sector, NGEC-JICA facilitated a study visit for officers from Kajiado and Machakos to the Shanzu Gender Justice Court in Mombasa on 19–20 September 2024, enhancing their understanding of specialized court operations and improving coordination in providing seamless access to justice for survivors.

Innovative prevention and empowerment initiatives were implemented to enhance survivor safety, economic resilience, and awareness. In Kajiado, 150 GBV survivors received solar lanterns through

the Light Up the Future initiative, improving night-time safety and mobility. In Nairobi, the Innovate Against GBV business contest—organised with Nairobi City County and Growth Africa connected 30 survivors to entrepreneurship training and incubation support, while also bringing together innovators, investors, and stakeholders to co-create sustainable business solutions addressing GBV and raising public awareness. Through the JICA-GBV project, NGEC also developed LIFT, a life board game that enables women and girls to navigate simulated real-life challenges, fostering practical understanding of empowerment and its application in daily life.

At the policy and legislative level, NGEC played a key role in the Technical Working Committee on GBV including Femicide, submitting a detailed memorandum that analysed GBV trends, hotspots, and causes; assessed the adequacy of legal and policy frameworks; proposed amendments to close enforcement gaps; evaluated resource allocation, training levels, and operational readiness; and examined the role of social media in shaping public awareness and policy discourse. These inputs informed the *National Report on Gender-Based Violence Including Femicide*.

The Commission also contributed to discourse on Technology-Facilitated GBV, focusing on refining advocacy strategies, identifying policy reform opportunities, and promoting cross-sector collaboration to address online abuse against women in politics and public life.

Youth Engagement

In FY 2024/2025, the Commission convened 10 youth consultative forums aimed at amplifying youth voices and shaping policy direction on key national issues. Five forums were held in Nairobi, focusing on emerging themes such as Climate Change, Employment, the Digital Economy, Future Business, and E-Mobility, while the other forums took place in Kisumu, Mombasa, Kiambu, Isiolo. These engagements provided a platform for over 300 youth to articulate lived experiences, challenge systemic exclusion, and propose concrete solutions on governance, innovation, and service delivery. These forums resulted in clear, actionable outcomes: youth-led recommendations on inclusive budgeting, digital access, and mental health support, and institutionalized civic engagement structures. The engagements positioned youth as active drivers of accountability, innovation, and policy change in Kenya's development agenda.

The Commission further mobilized youth priorities during public participation on the Youth Bill, 2024 in the five coastal counties (Kilifi, Kwale, Taita Taveta, Lamu, Tana River), securing commitments on representation, leadership pathways, and empowerment. In Nakuru, NGEC influenced Annual Development Plan consultations to ensure adequate funding for youth initiatives.

In Garissa, NGEC in collaboration with WomanKind Kenya convened youth- and women-led movements to embed youth perspectives in climate action planning. In Kajiado, the Commission supported 12 forums with Ole Narika Conservancy, enhancing youth participation in governance, land tenure, and wildlife-crime prevention.

In addition, the Commission contributed to a forum on building skills for global competitiveness, engaged university and TVET stakeholders through KIPPRA's mentorship programme, and joined Badili Africa's Policy Café to address campus leadership, gender equality, and policy advocacy.

Male Engagement

In FY 2024/2025, the Commission strengthened the role of men and boys as allies and co-leaders in advancing gender equality particularly in GBV and prevention of harmful practices. Through county-level public education forums in Meru, Taita Taveta, Muranga, Isiolo, Bomet and Kitui NGECC engaged traditional and faith leaders, male champions, and youth to challenge harmful social norms and promoting community-wide accountability. In addition, the Commission integrated their participation into county coordination platforms, and linked them to formal referral pathways and justice systems to ensure prevention translated into effective protection. Further, the Commission enhanced the capacity of its officers on male engagement to prevent technology-facilitated GBV.

Strategic Objective 4: To Promote the implementation of affirmative action and inclusion of SIGs in the development agenda

Gender Responsive and Child Sensitive Budgeting

During the period under review the Commission strengthened Kenya's gender-responsive budgeting architecture through strategic coordination and capacity building. With support from Parliamentary Center, NGECC convened the inaugural meeting of a Technical Working Group bringing together relevant stakeholders including Treasury officials, parliamentary departments, Ministries, Departments and agencies and civil-society organization. The TWG resolved there was need to review the NGECC's 2014 National GRB Guidelines and to publish an annual compliance scorecard for all ministries and counties. In addition, the Commission advocated children's priorities at the centre of the national budget process by advocating for increased allocations to health, education, protection, and county transfers as the minimum standard for child-sensitive budgeting. The Commission convened the Joining Forces Alliance and ensured that child-sensitive budgeting recommendations were integrated into its Budget Policy Statement memorandum to the National Assembly, positioning children's priorities within national fiscal planning.

Further the Commission facilitated the capacity building of 30 parliamentary research and legal officers, covering GRB analytics, inclusive public participation, and litigation avenues for enforcing budget-equality provisions—thereby equipping Parliament's technical cadre to embed gender and inclusion metrics in every stage of the fiscal cycle.

Through the Regional Offices, the Commission advocated for consideration of the issues of SIGs in the Integrated County and Annual Development plans. The Commission also advocated for meaningful participation and inclusion of Special Interest Groups in Public Participation forums.

Gender Equality and Inclusion in Agri-Food Systems

In FY 2024/2025, NGECC strengthened the gender architecture of Kenya's agri-food systems by contributing, through the Technical Linkage Working Group on Women and Youth in Agricultural Food Systems, to the development of the National Agriculture Gender Policy. The policy targets structural barriers limiting women's and youth's participation and aims to drive inclusive sector growth.

To make climate risk services more responsive to agriculture, NGECC built national capacity on co-producing gender-responsive climate information and joined the Weather and Climate Information Services (WISER) Kenya Technical Working Group to address gender gaps in early warning and

preparedness in Garissa and Tana River. This improved sectoral skills and embedded a GESI lens across climate–agriculture programming.

Further, the Commission advanced inclusion in agri-linked livelihoods through youth skilling on climate-smart agriculture within a digital-economy forum, pastoralist and Indigenous Peoples’ climate governance engagement, and county-level policy coordination that brought together Departments of Trade, Agriculture, Manufacturing and Environment to localize the National Policy for Women’s Economic Empowerment. Partnerships with CABI on “Gender Equality and Inclusion in Agriculture and Environment” and the Isiolo Socio-Economic Gender Analysis generated data on norms, resource access, and impacts on nutrition, food security, and livelihoods.

Equality and Inclusion in Sports

The Commission contributed to the Gender Conference for Women in Sports in East Africa, organized by the National Olympic Committee Kenya (NOC-K) from 28th to 29th January 2025 in Nairobi. Held under the theme “*To Disrupt and Redefine the Gender Narrative*”, the conference brought together regional stakeholders to tackle gender inequalities in sports. Key outcomes included advancing dialogue on women’s leadership and governance in sports, addressing GBV in the sports sector, and sharing best practices to enhance women’s participation. The Commission’s engagement strengthened collaborative efforts to build an inclusive and equitable sports ecosystem in East Africa.

Inclusion of Special Interest Groups in Climate Change Action

In FY 2024/2025, the Commission advanced gender-responsive and inclusive climate action by contributing to the development of national frameworks, strengthening multi-stakeholder coordination, and advocating for the integration of Special Interest Groups (SIGs) into climate change policies and programmes. These efforts aimed to address the disproportionate impacts of climate change on women, youth, and persons with disabilities, Indigenous Peoples, and other marginalized groups, while promoting their active participation in climate resilience and adaptation initiatives.

- a) As a member of the National Technical Working Group on climate change, the Commission played a central role in the formulation of the National Gender and Climate Change Action Plan (2024–2027), launched in June 2025. The plan provides a structured framework for mainstreaming gender equality and social inclusion into climate action, aligning national priorities with constitutional provisions and international commitments. The Commission’s input ensured that SIG concerns were explicitly addressed, with clear provisions for monitoring, accountability, and equitable resource allocation.
- b) In its technical advisory role, the Commission contributed to initiatives aimed at strengthening climate information and early warning systems, including its participation in the Weather and Climate Information Services (WISER) Kenya Project. By embedding Gender Equality and Social Inclusion (GESI) principles into the project framework, the Commission helped shape approaches to ensure that early warning messages and preparedness strategies in Garissa and Tana River Counties are accessible and responsive to the needs of vulnerable groups.
- c) The Commission also engaged with civil society, Indigenous Peoples’ organizations, and advocacy networks to strengthen inclusion in climate discourse and policy follow-up. This included participation in the review of the Africa Indigenous Peoples’ Call to Action, which assessed progress on commitments from the inaugural Africa Climate Summit, and

- engagement in dialogues convened by the Kenya Climate Change Working Group. These discussions generated key messages for presentation at COP29 in Azerbaijan, with an emphasis on the intersectionality of climate change, gender, disability, and youth engagement.
- d) To consolidate national advocacy, the Commission convened a stakeholder forum on promoting SIG inclusion in climate change action. The forum brought together government agencies, civil society, and development partners to discuss practical strategies for strengthening participation, identifying gaps in existing frameworks, and agreeing on recommendations for enhanced policy alignment and resource mobilization. A report with actionable recommendations was produced, providing a roadmap for integrating SIG concerns into climate planning and implementation at both national and county levels.
 - e) Enhanced the capacity of youth drawn from marginalized communities to engage in climate-action discourse and to influence localized climate-governance processes.

Disability Inclusion

In FY 2024/2025, the Commission made notable strides in advancing the rights and inclusion of Persons with Disabilities (PWDs) through strategic partnerships, policy engagement, and targeted stakeholder dialogues. These interventions strengthened the capacity of political parties, county governments, and employers to embed disability inclusion in governance, service delivery, and employment practices.

- a) Through its engagement in the Kenya Inclusive Political Parties Programme (KIPP), implemented in collaboration with the Westminster Foundation for Democracy (WFD), the Commission supported 16 political parties to review their internal policies and governance frameworks. This work resulted in improved structures for the representation and participation of PWDs in party leadership and decision-making processes, signaling a shift towards greater accountability in political governance for inclusion.
- b) At the national policy level, the Commission contributed to the “20 Years of Diversity and Disability Inclusion in Kenya” commemoration, which reflected on progress and persisting gaps in disability legislation.
- c) At the county level, the Commission facilitated disability dialogue forums in Mombasa and Nakuru in collaboration with the National Council for Persons with Disabilities (NCPWD), enabling multi-sectoral reviews of achievements, challenges, and strategies for advancing inclusion. Similar efforts in Isiolo County, under the USAID-funded Jumuisha Project, focused on addressing barriers to socio-economic participation by PWDs through governance reforms and private sector engagement. The Commission also monitored the PWD tax exemption vetting process at Isiolo Referral Hospital, gathering insights to improve accessibility and efficiency in the administration of exemptions.
- d) In promoting inclusive employment, the Commission, in partnership with the Kilimanjaro Blind Trust, convened a national stakeholder roundtable under the theme “Disability Inclusion at the Workplace.” This forum engaged employers on strategies to meet the statutory requirement of reserving at least five percent of positions for PWDs, adopting inclusive workplace policies, and providing reasonable accommodation to ensure equitable participation of employees with disabilities.
- e) The Commission facilitated development of the Kenya Joint Disability Inclusion Strategy 2025–2027, supported by UNDP. The strategy aims to establish a coordinated national approach to disability inclusion by investing in key enablers across all sectors. These include

enforcing accessibility standards, promoting awareness and positive interactions between persons with and without disabilities, and strengthening care and support systems to foster autonomy and independent living for persons with disabilities.

Promoting Gender Equality and Inclusion in Leadership

As part of its mandate to promote gender equality and inclusion in leadership, the Commission facilitated a high-level forum under the theme “Accelerating Women’s Political Leadership: From 115 to 750 Female MCAs in the 2027 General Elections.” The event brought together actors under the County Assemblies Forum (CAF) 750 Roadmap, where NGEC provided technical input to inclusive strategies for achieving 50% female representation in county assemblies. Key outcomes included consensus on integrating gender data into candidate selection processes, enhancing party-level reforms, and aligning institutional support to build a stronger pipeline of women candidates. In addition, the Commission contributed to reform-oriented dialogues led by the African Women Studies Centre at the University of Nairobi, aimed at increasing women’s representation in economics and development studies by 2032. NGEC’s participation in a panel discussion on *Female Wage Employment and Fertility* sharpened advocacy priorities by linking women’s reproductive rights to economic empowerment.

Inclusion of Marginalized and Minority Communities

During the period under review, the Commission advanced the inclusion and protection of marginalized and minority communities through facilitating policy development, strategic advocacy, and multi-stakeholder engagement, ensuring that their rights and priorities were meaningfully integrated into national and county development agendas.

A major achievement was spearheading the development of a Policy Framework for Marginalized Communities in Kenya, in partnership with the Minorities and Marginalized Affairs Unit, Mainyoto Pastoralists Integrated Development Organization (MPIDO), and the World Bank Group. Two high-level consultative forums, held on 28th February and 17th March 2025 in Nairobi, brought together over 80 participants from state and non-state actors to identify existing gaps, challenges, and opportunities for inclusion. The sessions produced a roadmap for the policy development process. A draft policy has now been formulated.

The Commission also engaged directly with community leadership, meeting with the Hunters and Gatherers Forum Kenya (HUGAFO-K) on 20th March 2025 to deliberate on tribal coding and recognition processes. NGEC guided the community on formal procedural steps with the Kenya National Bureau of Statistics, strengthening their advocacy for recognition and representation in official statistics and policy planning.

Regionally, the Commission played a pivotal role in the Africa Indigenous Peoples’ Dialogue, organized by MPIDO with the World Bank, IFAD, the National Treasury, and the Ministry of Agriculture. This forum deepened mutual trust among stakeholders and advanced a shared agenda to improve Indigenous Peoples’ well-being through targeted investment projects and policy dialogue. NGEC’s contributions emphasized inclusive financing, culturally appropriate service delivery, and accountability in implementation.

At the national level, NGECC participated in the Pastoralist Leadership Summit (PLS) held in Wajir County from 8th–10th December 2024, under the theme "*Unlocking Policy and Financial Bottlenecks to Maximize Pastoralism Potential in Kenya.*" Attended by the President of Kenya, the summit provided a high-profile platform for policy advocacy on the unique socio-economic needs of arid and semi-arid lands (ASALs). NGECC's inputs pushed for investment in education, infrastructure, and markets for pastoralist communities, alongside legal reforms to enhance their political and economic participation.

Inclusion of Older persons

The Commission strengthened the protection and promotion of the rights of older persons through sustained advocacy, policy engagement, and public awareness. It championed age-responsive reforms by submitting proposals to the Older Persons Bill, 2024, addressing social protection, accessible health care, and protection from abuse, while actively participating in national consultations.

Beyond legislative processes, NGECC leveraged key national and international platforms to spotlight the rights of older persons. On World Elder Abuse Awareness Day (15 June 2025), the Commission issued a strong public call to end abuse and neglect of the elderly including the enactment of a law to operationalize article 57 of the Constitution, while on the UN International Day for Older Persons (1 October 2024) under the theme "*Ageing with Dignity,*" it amplified messages on inclusion, respect, and safeguarding the well-being of senior citizens.

In June 2025, during the symposium held at the Kenya Institute of Special Education (KISE), the Commission advanced practical proposals to enhance elder protection. These included establishing community-based reporting and referral systems for abuse cases, integrating geriatric care into public health facilities, expanding social protection coverage, and ensuring access to legal aid for older persons.

Care Economy and Caregiver Support

Serving on the national technical team, the Commission contributed to the development of Kenya's Care Economy Policy and validated Oxfam Kenya's policy briefs advocating national investment in care work to drive productivity, gender equality, and human development. NGECC also shaped a national policy on caregivers for persons with non-communicable diseases (NCDs), targeting the reduction of care burdens on women and girls while promoting men's involvement in caregiving.

Strategic Objective 5: To increase evidence-based knowledge on issues of equality and inclusion through research.

a) Gender Dimensions in corruption perception surveys

To address the gendered impacts of corruption, NGECC partnered with the Ethics and Anti-Corruption Commission (EACC) and UNODC to integrate gender perspectives into Kenya's National Corruption Perception Survey. The Commission developed a gender dimensions question bank and coordinated field data collection in Machakos, Embu, Nyeri, Kirinyaga, and Nakuru counties for the *Kenya 2025 National Survey on Gender and Corruption*. Thirty-three enumerators and trainers were trained on gender equality and inclusion to ensure accurate, sex-disaggregated data. For the first time, the survey will provide evidence on how corruption affects women and Special Interest Groups, enabling targeted anti-corruption strategies. The report will be released in FY 2025/2026, positioning Kenya

as the third country in Africa after Ghana and Nigeria to integrate gender into national corruption surveys.

b) Establishing the Equality and Inclusion Data Hub (GESI Hub)

Recognizing the need for a centralized national data ecosystem on equality and inclusion, the Commission convened a series of meetings with institutions drawn from academia, think tanks, research bodies, state and non-state actors to design the framework for the Gender Equality and Social Inclusion (GESI) Hub. The hub is envisioned as a one-stop, credible platform for gender equality and inclusion data in Kenya providing harmonized datasets that government, researchers, and development partners can use for evidence-based policy-making and programme planning.

c) Facilitating Development of Kenya Action Plan on Inequality Reduction

Following GIZ-supported research on inequalities in Kenya, NGEC began preparations for the country's first Action Plan on Inequality Reduction. Key steps included drafting terms of reference for the lead consultant and mapping institutions for the Technical Working Group. This groundwork sets the stage for developing a comprehensive plan to tackle systemic inequalities in FY 2025/2026.

d) Assessment on the Uptake of Green Energy among Special Interest Groups

The Commission completed and published an assessment on green energy adoption among Special Interest Groups. The report provides insights to inform inclusive energy policies and will be officially launched in FY 2025/2026.

e) Strengthening Data on Women's Empowerment

The Commission supported the refinement of Women's Empowerment Measurements that feed into the upcoming 2025 Kenya Demographic and Health Survey (mini). These updated indicators will enable the generation of robust, disaggregated data to inform policy formulation, track progress, and strengthen accountability in promoting gender equality across sectors.

f) Developing a Statistical Framework for Measuring Femicide in Kenya

The Commission, as a member of the National Think Tank convened by the Kenya National Bureau of Statistics and UN Women, is contributing to the development of Kenya's first statistical framework for measuring femicide, adapted from a proven model in Lesotho. The framework will enable accurate national and county-level estimates of gender-related killings of women and girls, capturing factors such as the relationship to the perpetrator, type of perpetrator, method of killing, and associated circumstances. It will draw on both administrative and citizen-generated data, with selected indicators to be piloted in the 2025 Kenya Mini Demographic and Health Survey, providing an evidence base for targeted prevention and protection measures.

Further, the Commission contributed to multiple research efforts advancing gender equality and inclusion:

- a) Adolescent Mothers' School Re-entry (Mombasa & Siaya): Partnered with Zizi Afrique to identify barriers and motivators for teen mothers returning to school. Recommendations called for policy reforms, counseling, and stronger community engagement.
- b) Women's Economic Empowerment Conference: Participated in Kenyatta University's Women Economic Empowerment (WEE) conference, highlighting research, innovation, and gender-responsive policies to address women's unique challenges, including unpaid care work.
- c) Socio-Economic Gender Analysis (Isiolo): Supported training of research assistants to examine resource distribution, cultural influences, and impacts on health, nutrition, livelihoods, SRHR, and civic engagement.
- d) Advancing Women's Leadership in Health: Partnered with African Population Health and Research Centre (APHRC) to disseminate findings on factors shaping women's leadership in health, recommending gender-transformative interventions, mentorship, and flexible work policies.
- e) Population and Sustainable Development Policy (Vihiga): Contributed insights on addressing skills-employment mismatches for Special Interest Groups.
- f) Public Transport System Assessment (Makueni): collaborated with Flone Initiative to review transport accessibility for vulnerable groups, informing safer, more inclusive mobility.
- g) Women Leadership in Health – Barriers and Solutions: Participated in research dissemination by Kenya Health Federation and Strathmore University, identifying structural barriers to women's leadership and pathways to meeting the two-thirds gender principle.

Strategic Objective 6: Institutional Capacity

During the year under review, NGEN strengthened its institutional capacity through strategic partnerships and collaboration with state and non-state actors. Further, the Commission built the capacity of its technical staff on diverse issue including GBV/safeguarding & justice pathways, tech-facilitated GBV, Gender Responsive Budget & economic policy, decentralization & human rights, climate change, Peace and conflict sensitivity/HRBA, transport planning , Equality in the world of work among others .

Table 1: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Promotion of Gender Equality and Freedom from Discrimination)	To enhance and monitor compliance with the principles of equality and inclusion in state and non-state actors	Enhanced compliance of state and non-state actors with the principles of Equality and Inclusion	Technical Support Services on treaties and convention	No. of treaties/conventions monitored for compliance	6	5	1	6	5	1	Budget cuts on foreign travel
				No. of Country gender compliance reports	6	8	-2	6	8	-2	Development partners and relevant MDAS facilitated the achievements
			Technical Support Services legal, policy and administrative instruments	No. of legal, policy and administrative instruments reviewed for inclusion for National and County Government	40	74	-34	40	74	-34	Demand Driven
				Equality Audit Services	No. institutions audited for compliance	10	69	-59	10	69	-59

				No. of audit reports on gender and inclusion	1	4	-3	1	4	-3	
				% of government agencies complying with not more than two thirds requirements	100	92	8	100	92	8	Advisories were issues for non-compliance
				% of government agencies complying with 5% requirements for PWD	100	6	94	100	6	94	COK provides for progressive realization, therefore most MDAs are yet to achieve 5%
				No. of Advisories		211	-		211	-	
	To reduce violations of the principle of equality and freedom from discriminat	Reduced Violation of the of equality and freedom from discriminat ion for the SIGs	Litigation and Redress services	% complaints processed	100	90	10	100	90	10	Some cases (10%) are still ongoing, cases are determined by external factors
				No. of advisories	-	10	-	-	10	-	

	ion for the SIGs			No. of public interest litigation court cases	1	2	-1	1	2	-1	
	To promote public awareness on principles of equality and inclusion	<i>Increased public awareness on Equality and Inclusion</i>	Gender Equality and Inclusion promotion services	No. of Coordination and consultations forums on equality & inclusion	40	67	-17	40	67	-17	Collaborati ons and Partnership
No. of fora on public awareness on equality and inclusion held				10	60	-50	10	60	-50	Collaborati ons and Partnership	
	To increase evidence- based knowledge on issues of equality and inclusion through research and knowledge manageme nt	<i>Increased evidence- based knowledge on issues of equality and inclusion</i>	Research and advocacy services	No. of research conducted	2	2	-	2	2	-	Collaborati ons and Partnership

8. Governance Statement

The objects of NGEC are stipulated under Section 8 of the National Gender and Equality Commission Act 2011. In fulfilment of the objects, the Chairperson and Members of the Commission assume the ultimate responsibility of ensuring that the Commission is accountable to the public and complies with the highest standards of corporate governance. The Commission believes in embracing corporate governance through the creation of the right corporate culture and values. The Commission exercises due care in ensuring that the management of the Commission affairs are carried out in the best interest of the government and the public. The Chairperson, Members of the Commission, and the management, possess a range of requisite skills, qualifications and experience to manage the Commission, and work in adherence to the provision of Chapter Six of the constitution.

Responsibilities

In recognition of their ultimate responsibility to the Commission's affairs, the Chairperson and Members of the Commission are the focal point, with their decisions and actions based on a foundation of good governance, and NGEC's core values, which are, fairness, accountability, inclusiveness, teamwork and integrity.

The roles and responsibilities of the Chairperson and Members of the Commission include:

1. Formulation and approval of NGEC's vision, mission, core values, strategy and work plans;
2. Approval of the annual budget and financial statements; and
3. Approval of operational policies and manuals.

Role of the Chairperson

The Commission is chaired by the Chairperson who is appointed by the President of the Republic of Kenya and confirmed by the Kenyan Parliament. The Chairperson is responsible for the overall Commission's leadership and effectiveness; ensures that key tasks of the Commission are properly understood by the Members and the Secretariat; and assumes overall responsibility for all the Commission's decisions, with other members

Role of the Commission Secretary

The Commission Secretary is appointed by the Commission in accordance with Section 21 of NGEC Act, 2011. The Commission Secretary doubles as the Secretary to the Commission and the head of the Commission Secretariat. The Commission Secretary is responsible for the overall leadership and day-to-day management of the Commission's operations; efficient and effective management of the Secretariat; performance management, operational controls, ethical conduct, and good corporate governance.

Commission structure and composition

The Commission is composed of the Chairperson and four Members appointed by the President of the Republic of Kenya.

Functions of the Commission are carried out under a defined structure made up of the Commission, Standing and/or Ad-Hoc Committees, which facilitate the discharge of the Commission's mandate. The Committees assist the Commission in its responsibilities and obligations in ensuring that there are independent oversight of internal controls and risk management

Commission meetings

The Commission and its Committees meet regularly in accordance with weekly and monthly schedules. As per Section 14 (2) of the NGEC Act, 2011, the chairperson and members of the

Commission serve on a full-time basis earning a salary from the Consolidated Fund Services. Members do not earn a sitting allowance for any meetings they attend.

Commission Committees

The Commission in its monthly Commission meeting held on 30th January, 2025 approved the restructuring of its method of operation from Conventorship to Commission Committees in an effort to improve efficiency in policy and strategic decision making. The Commission delegates specific functions to the selected Committees with defined formal Terms of Reference (ToR), without abdicating its ultimate responsibility. The Terms of Reference clearly identify matters reserved for the Commission and Committees. The Committees make recommendations to the Commission for consideration and adoption/resolution.

The membership and chairmanship of the Committees is regularly reviewed by the Commission, which is responsible for filling any vacancies. The Commission is cognisant of the fact that collectively, Members have sufficient qualifications and experience in fulfilling the duties of the respective Committees.

The Committees' Chairpersons appraise the Commission meetings of their activities on a regular basis, through oral and/or written reports. The agenda items for the Commission meetings are set in consultation with the Chairpersons of the Committees.

The Commission has four Committees. Their function and membership are as stipulated here below.

a) Finance, Human Resource, Administration, Procurement, ICT and Partnership Committee

The Finance, Human Resource, Administration, Procurement, ICT and Partnership Committee oversaw the policy framework on support to corporate services within the Commission in the areas of: finance, procurement, human resource, ICT, administration and partnerships. During the financial year, it was chaired by Michael Nzomo Mbithuka. Members included, Thomas Koyier **EBS**, Caroline Lentupuru **MBS**, Purity Ngina, **PhD, MBS**, CPA. Kennedy Mutunga, Andrew Mwithiga, Monica Oyugi, Tabitha Nyambura. John Munene and Mathew Musau. The Committee held a total of 4 meetings.

b) Public Education Mainstreaming and Research Committee

The Public Education Mainstreaming and Research Committee oversaw the policy guidance and oversight on matters public education and Communication, Mainstreaming and research. During the financial year, it was chaired by Dr Margaret Karungaru, MBS with other members being Caroline Lentupuru, MBS, HSC, Nzomo Mbithuka, Purity Ngina, PhD, MBS, Mr. Paul Kuria, OGW, Dr. Anyango Ochieng', Gorretty Osur, Daniel Waitere and Winfred Wambua. The Committee held a total of 2 meetings.

c) Legal Redress Monitoring and Compliance Committee

The Legal Redress Monitoring and Compliance Committee oversaw policy guidance and oversight on matters legal, Investigation, Monitoring and compliance. The Committee made recommendations to the Commission on the direction of policy guidelines. During the financial year, Thomas Koyier, MBS, Dr Margaret Karungaru, MBS, Nzomo Mbithuka, Purity Ngina, PhD, MBS, Paul Kuria, OGW, Winfred Wambua, George Kimani and Desire Njamwea. The Committee held a total of 4 meetings.

d) Audit Committee

The Audit Committee reviewed the internal audit governance document to ensure alignment with the new Global Internal Audit Standards (GIAS), Reviewed the quarter three financial statements for the period ended March 2025, reviewed the follow up report on supply chain management division, May 2025, reviewed the research division 2023/2024 and reviewed the public communication division 2023/2024. During the financial year, CPA. Antony Kinyuru Maina chaired the Committee. Other Members included, Commissioner Caroline Naikena Lentupuru, MBS, HSC, Lucy Mugwe, CPA Abdi Swaleh Guyo and CPA Jackline Kwamboka Kanisa. Both, CPA. Antony Kinyuru Maina and CPA Abu Swaleh Guyo are independent Members serving on part-time basis. CPA Jackline Kwamboka Kanisa is the secretary to the Committee. The Committee held two meetings and participated in one Commission meetings to present the Committee’s reports.

e) Commission meetings

During the year, the Commission held 36 meetings, comprising 25 Commission meetings and 11 Committee meetings, as reflected in **Table 2** below.

Table 2: Analysis of Commission and Committee Meetings

No.	Name	COM M	FHR APIP	PEMRC	LRMCC	AC
1	Hon Rehema Jaldesa	18	N/A	N/A	N/A	N/A
2	Thomas Koyier,EBS	23	3	N/A	4	N/A
3	Caroline Naikena,MBS,HSC	23	3	2	N/A	N/A
4	Dr Margaret Karugaru, MBS	24	N/A	2	4	N/A
5	Michael Mbithuka Nzomo	17	4	2	4	N/A

Independent Audit Committee Members

1	Mr. Antony Maina	N/A	N/A	N/A	N/A	2
2	Ms.Caroline Naikena,MBS,HSC	N/A	N/A	N/A	N/A	1
3	Ms. Lucy Mugwe	N/A	N/A	N/A	N/A	1
4	Mr. Abuswaley Guyo	N/A	N/A	N/A	N/A	2

Notes:

- N/A (Not Applicable) means that a specific member of the Commission was not a member of that committee
- COMM refers to the full Commission meetings.
- FHRAPIP refers to the Commission Committee of Finance, Human Resource, Administration, Procurement, ICT and Partnership.
- PEMRC refers to the Commission Committee of Public Education Mainstreaming and Research
- LRMCC refers to the Commission Committee of Legal Redress Monitoring and Compliance.
- AC refers to the Commission Committee of Audit

The Commission held 25 meetings during the period under review; The Chairperson Hon. Rehema Jaldesa joined the Commission in December 2024 the same period with Commissioner Michael Nzomo Mbithuka.

Statement of compliance and conflict of interest

Each Member of the Commission derives his/ her authority and position from a legitimate nomination procedure. However, on becoming a Member, he/she becomes bound by the overriding fiduciary duty to act in good faith in pursuit of the best interest of the Commission as a whole. In the discharge of their duties, Members operate within the framework of a collective Commission. In order to enable the Members to operate effectively and in the best interest of the Commission, all Members observe rules and regulations governing the conduct of Commission as contained in its Act.

Risk management

The Commission deliberated on and adopted the Risk Policy framework in its Commission Meeting of April 8, 2025 held at the Lake Naivasha Sawela Resort. The policy was approved for use with effect from the date of adoption. The Commission will review the policy from time to time and in any case within a period not exceeding three (3) years or earlier as informed by the operating environment. All amendments shall be communicated in writing. This will ensure that the Risk Policy will remain consistent with NGEC's mandate, objectives, roles and responsibilities.

The Members of the Commission are committed to a process of Enterprise Risk Management that guides in the identification of strategic and operational risks through a structured, systematic, proactive and integrated process. This is done through a risk management framework, which enables the management to focus in a comprehensive and holistic manner on all risks faced by the Commission. A risk management policy established by the Commission is one of the important steps in ensuring that the management identifies and manages all risks, and further that the Members of the Commission provide oversight, as well as policy direction in managing risks.

Risk management structure and roles

Risk management on an enterprise-wide basis requires an integrated approach between the various risk-related specialists, department and staff. The risk management structure of the Commission comprises; the Committees of the Commission, the management team, and a Risk Management Committee at the Secretariat level and all the Staff.

Role of the Audit Committee

The Commission established committees among them, the Audit Committee, whose mandate is to monitor the implementation of a risk management framework established by the Commission. The Committee also ensures that the risk management system implemented by management meets the requirements set out in the policy.

Role of Internal Audit and Risk Department

In addition to implementation of the risk management framework, the Commission has an independent Internal Audit and Risk Department. The department provides independent assurance to the Commission and management through structured audits, reviews, testing and other techniques, carrying out risk-based audits, reporting on effectiveness and efficiency of risk management process, as well as reporting on the Commission's compliance with the risk policy.

Role of management team

The management team's role in risk management is that of implementing the risk framework established by the Commission. In addition, the management shall receive and approves quarterly reports on operational risk management issues, and reports to the Audit Committee and the Commission, on any strategic risks identified. The management team also approves risk mitigating actions to be taken by the Secretariat's risk committee, contributes to the development of the Risk Management System, and arranges internal audits on the risk management process at appropriate intervals on behalf of the Commission.

Risk categories

The Commission has identified and categorised risks as follows:

1. **Political Risk** - Risk as a result of political changes, instability or pronouncements.
2. **Reputation Risk** - Risk that may dent the corporate image of an organization
3. **Financial risk** - The risk of financial losses, overspending or the inability to meet budgets and plans.
4. **Service delivery or operations** - The risk that products or services will not get completed or delivered in a timely manner as expected. This also includes risks to business continuity.
5. **Strategic/Policy**. The risk that strategies and policies fail to achieve required results.
6. **Business Risk** - The risk that your overall business strategy and plan will be ineffective.
7. **HR/People** - The risk that capable & motivated staff will not be available to get the job done. This could be the result of resignations, turnovers, inability to hire, lack of skills, strikes, injury etc.
8. **Knowledge Risk** - The risk that the organization will lose knowledge gained by an expert in a certain field.
9. **Information/Privacy Risk** - The risk that information produced, or used, is incomplete, out-of-date, inaccurate, irrelevant, or that it is not in the right hands.
10. **Legal/Compliance Risk** - The risk that a government initiative, or action, will be in breach of a statute, regulation, contract, MOU, or that NGEC will face litigation.
11. **Technology Risk** - Risk that information technology infrastructure does not align with business requirements, and does not support availability, access, integrity, relevance, and security of data. This also includes risks to business continuity.
12. **Governance/Organizational** - Risk that the organization structure, accountabilities, or responsibilities are not designed, communicated, or implemented to meet the organization's objectives and the risk that business culture and management commitment does not support the formal structure.
13. **Security Risk** - Risk that is associated with the protection of confidentiality, integrity, availability and value of assets (tangible and intangible) and people.
14. **Health, Safety, and Environment (HSE)** - Potential hazards or threats that can impact the health of individuals, the safety of operations, and the surrounding environment

The above categorization helps NGEC to prioritize and pool together all related risks.

9. Management Discussion and Analysis

Financial Performance Analysis

(a) Approved Budget Analysis

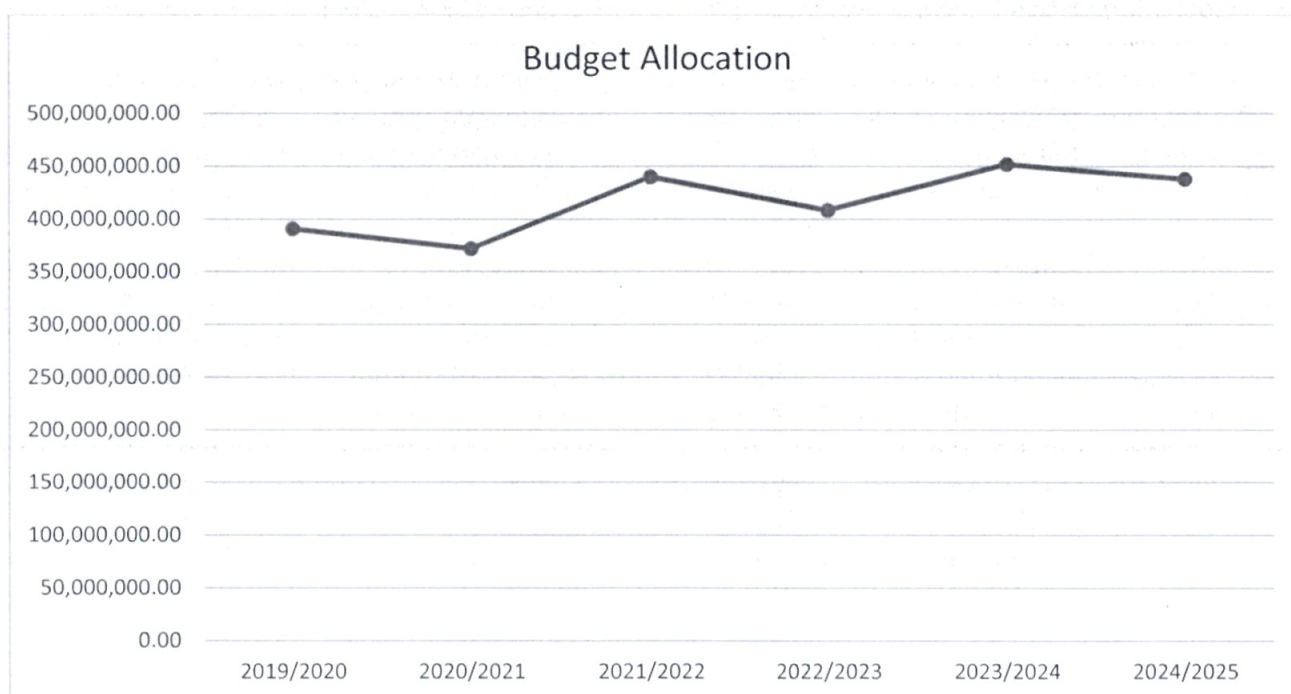
The Commission received a budget of Ksh 437.7 million, constituting Ksh 298.7 million for personnel emoluments, Ksh 129.3 million for use of goods and services, Ksh 3.9 million for Social Security Benefits and Kshs 5.7 for Acquisition of Assets. The comparative budget for the previous financial year was Ksh 447.19 million, resulting in a decrease of Ksh 9.5 million.

(b) Budget Allocations & Expenditure

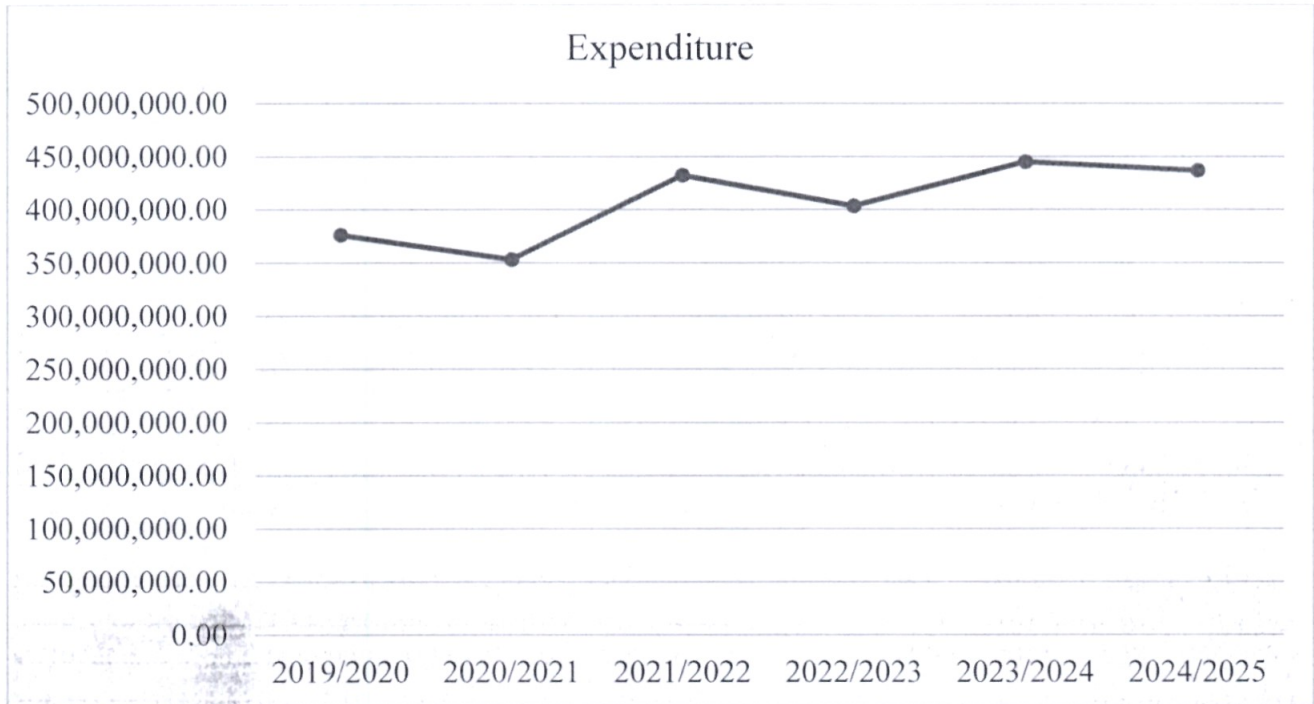
Over the years the Commission budget has been growing steadily over the past six financial years as indicated in the table below. However, in FY 2020/2021 we had a significant reduction in our budget owing to the effects of COVID-19. The Commission has over the years registered an absorption of over 90% with the highest being recorded at 99%. The absorption level during the period under review is 99.86%.

Financial Year	Budget Allocation	Expenditure	Absorption
2019/2020	390,708,973.00	376,118,813.00	96%
2020/2021	372,012,737.00	353,307,823.65	95%
2021/2022	439,762,581.00	432,377,399.05	98%
2022/2023	408,377,176.00	403,541,155.00	99%
2023/2024	447,189,511.00	445,089,097.00	98%
2024/2025	437,702,500.00	437,078,356.00	99%

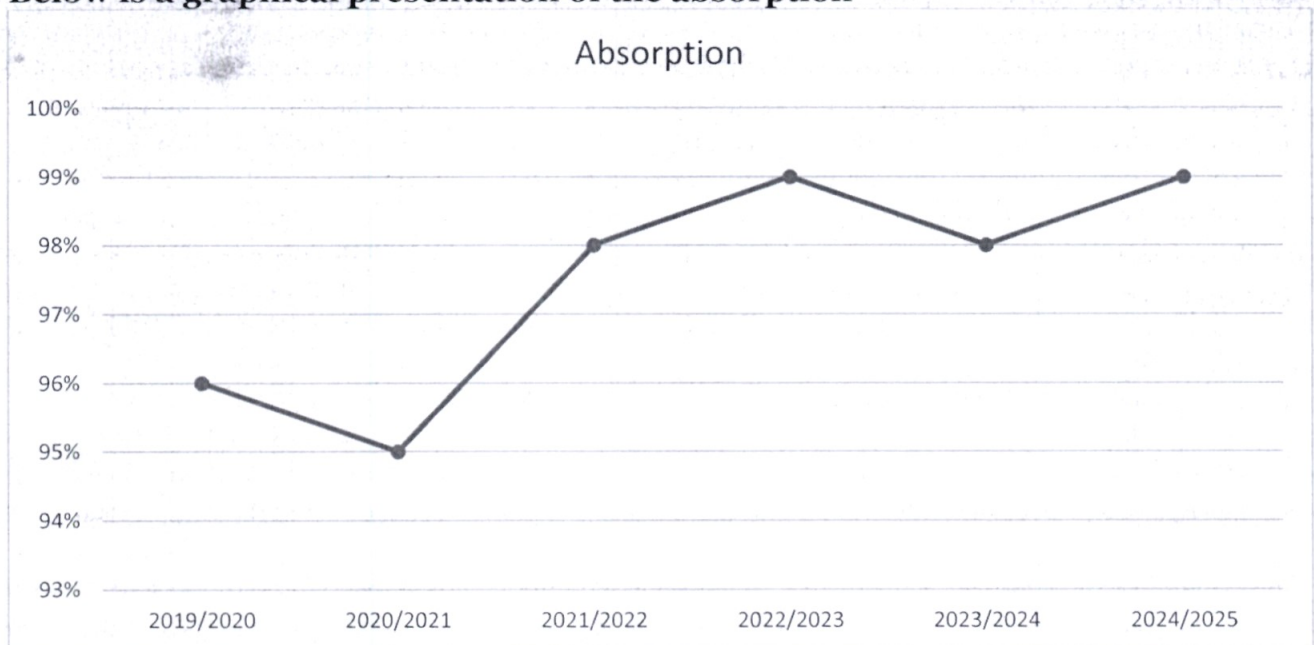
Below is a graphical presentation of the Budget Allocation



Below is a graphical presentation of the Expenditure



Below is a graphical presentation of the absorption



Key Programs/projects or investment decisions implemented or ongoing,

The National Gender and Equality Commission does not have any development projects under implementation during the Financial Year.

Commission's compliance with statutory requirements.

There is no major non – compliance that is likely to expose the Commission to potential liability.

Major risks facing the organisation.

Due to Budgetary Constraints and late receipt of Exchequer transfers from the National Treasury, the Commission is exposed to both operational and liquidity risks there is also human capital risk in that the Commission had 109 substantive staff compared to the approved staff establishment of 199 thereby a deficit of 90 which could adversely affect the operations of the Commission.

Material arrears in statutory and other financial obligations.

There was no material arrears in statutory and financial obligations for the Commission during the Financial Year.

The Commissions Financial Probity and Serious Governance Issues

The Commission maintained financial integrity and there was no negative governance issues during the financial year.

Commission Compliance with Statutory Requirements

The Commission has fully complied with remission of statutory deductions.

10. Environmental and Sustainability Reporting

The Commission is established by the constitution to promote and ensure gender equality, principles of equality and non-discrimination for all persons in Kenya as provided for in the Constitution of Kenya 2010 with a focus on the following Special Interest Groups (SIGs): women, persons with disability, children, youth, and older members of society, minority and marginalised groups. This is NGECC's purpose; the driving force behind everything that the Commission does. It is what guides the Commission to deliver on its strategy, which is founded on five core values: Fairness, Inclusiveness, Accountability, Teamwork and Integrity. Below is a brief highlight of NGECC's achievements in the following four sustainability pillars:

a) Sustainability strategy and profile

The Commission deployed resources for the development of departmental business continuity plans. This gave assurance that NGECC shall be able to continue operations and restore services in the event of a disaster that damages its assets and infrastructure. With cloud computing being implemented for data back-up, staff are able to access their data storage devices without having to physically carry an external hard disk

b) Environmental performance /climate change/ mitigation of natural disasters

The Commission initiated programmes to ensure that its environmental activities remained sustainable in the long run. This effort is demonstrated by operationalising policies relating to the disposal of electronic waste, pooling of water dispenser units, sharing of IT assets, sharing and circulation of soft copies of documents as opposed to hard copies, applying Just-In-Time philosophy for the replenishment of store items (minimises storage of large stocks), and printing on both sides of paper documents. In addition, NGECC commenced the digitisation of its work processes by developing and implementing an application which it named USAWA Platform which transitions the Commission's processes to online.

c) Employee welfare

The Commission has an HR policy that subscribes to the tenets of public service values and principles in the recruitment of staff, as provided in Article 232 of the constitution. Staff are subjected to a fair performance appraisal whose output, amongst other aspects, is the identification of areas of improvement and training. The Commission's office is certified by the Ministry of Labour as a registered place of work. The commission complies fully with all the requirements in the Occupational Safety and Health Act 2007 and its regulations. Further, the Commission provides medical insurance, WIBA and GPA cover for the employees.

d) Operational practices

The Commission maintains good business practices, treats its own suppliers responsibly by honouring contracts and making prompt payments of goods and services supplied. In the Financial Year under review the Commission did not have any pending bills owed to any supplier of goods and services.

e) **Community Engagements-**

NGEC identifies Corporate Social Responsibility (CSR) initiatives as a niche through which it contributes, however small, to improve the lives of vulnerable groups across Kenya, as well as enhance environmental sustainability

11. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer shall prepare financial statements in respect of the National Gender and Equality Commission. 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 is responsible for the preparation and presentation of the NGEN's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30, 2025. 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 Commission, (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 Commission; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting officer of the National Gender and Equality Commission accepts responsibility for the Commission's financial statements, which have been prepared on the Accrual 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 Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2025, and of the Commission's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the National Gender and Equality Commission confirms that the Commission has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Commission'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 Commission'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.

This Transitional IPSAS Financial Statements are prepared in accordance with the Accrual Basis of Accounting Method under International Public Sector Accounting Standards (IPSAS)

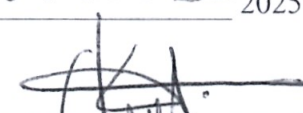
Approval of the financial statements

The commission's financial statements were approved on 10 NOVEMBER 2025 and signed by:


.....

Purity Ngina, PhD, MBS

Chief Executive Officer/ Commission Secretary


.....

CPA Kennedy Mutunga

Ag. Asst. Director Accounts and Finance

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GENDER AND EQUALITY COMMISSION FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of National Gender and Equality Commission set out on pages 1 to 27, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial

performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, financial position of the National Gender and Equality Commission as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with transitional International Public Sector Accounting Standards (Accrual Basis-Transitional) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

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 Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved the prior year matters and has not explained the delay in resolving the issues as at 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on pages ii to li which comprise of Key Entity Information and Overall Performance, Statement of Governance, Statement of the Chairperson, Statement of the Commission Secretary, Management Discussion and Analysis, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Avoidable Expenditure

The statement of financial performance and Note 8 to the financial statements reflects an expenditure of Kshs.124,604,553 in respect to use of goods and services. The expenditure includes an amount of Kshs.16,255,894 which was incurred by the Commission as a result of a court order after its former Chief Executive Officer contested her dismissal in court. The Commission was unsuccessful in its defense against the petitioner. Consequently, this led to a significant financial strain on the Commission which was avoidable.

In the circumstances, the value for money realized from the expenditure of Kshs.16,255,894 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Non-Harmonization of Salary Structure

Review of Human Resource documents revealed that the Commission continued to operate a two (2) staff salary structure. An analysis of the payroll in June, 2025 revealed that sixty-three (63) staff were remunerated based on December, 2013 salary structure with a gross model where 60% forms the basic salary and 40% allowances. The remaining forty-two (42) staff were remunerated based on the December, 2017 salary structure which has the basic, house allowance and the commuter allowance. The Commission has not yet harmonized the salary structure in consultation with the Salaries and Remuneration Commission.

In the circumstances, the controls in relation to remuneration of staff could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2025

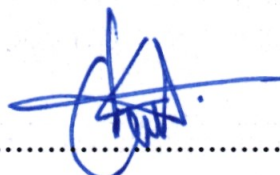
13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	437,500,842
Total		437,500,842
Revenue from exchange transactions		
Miscellaneous income		-
Total revenue		437,500,842
Expenses		
Employee costs	7	302,595,819
Use of goods and services	8	124,604,553
Depreciation and amortization expense	9	1,284,545
Total expenses		428,484,917
Net Surplus/Deficit		9,015,925


The Financial Statements set out on pages 1 to 29 were signed by:



.....
Purity Ngina, Phd, MBS
CEO/Commission Secretary



.....
CPA Kennedy Mutunga
Ag. Asst Director Accounts
Finance & Planning
ICPAK M/No 14331



.....
Hon. Rehema Jaldesa
Chairperson of the
Commission

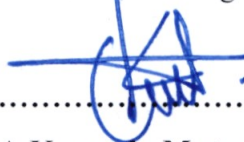
14. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024 - 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	10	7,057,472	21,121,153
Receivables from Exchange Transactions	11	3,458,240	-
Total Current Assets		10,515,712	21,121,153
Non-Current Assets			
Property, Plant and Equipment	12	4,129,521	-
Total Non- Current Assets		4,129,521	-
Total Assets (a)		14,645,233	21,121,153
Liabilities			
Current Liabilities			
Trade and Other Payables	13	126,000	1,130,176
Refundable Deposits	14	6,633,483	21,107,620
Total Current Liabilities		6,759,483	22,237,795
Non-Current Liabilities			
Total Non- Current Liabilities		-	-
Total Liabilities (b)		6,759,483	22,237,795
Net Assets (a-b)		7,885,750	(1,116,642)
Represented by:			
Accumulated Surplus		7,885,750	(1,116,642)
Net Assets		7,885,750	(1,116,642)

The financial statements set out on pages 1 to 29 were signed by:



Purity Ngina, PhD, MBS
CEO/ Commission Secretary



CPA Kennedy Mutunga
Ag Asst. Director Accounts,
Finance & Planning
ICPAK M/No 14331



Hon. Rehema Jaldesa
Chairperson of the
Commission

15 Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
Fund balance as at 30th June 2024	13,533	-	-	13,533
Adjustments				
Property Plant and Equipment(PPE)	-			-
Pending bills-Payables	(1,130,176)			(1,130,176)
As at July 1, 2024	(1,116,642)	-	-	(1,116,642)
Return to Exchequer	(13,533)			(13,533)
Surplus/ deficit for the year	9,015,925			9,015,925
As at June 30, 2025	7,885,750	-	-	7,885,750

16. Statement of Cash Flows for the year ended 30 June 2025

		<i>FY 2024 - 2025</i>
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequers		437,500,842
Other income		-
Total receipts		437,500,842
Payments		
Employee costs		302,595,819
Use of goods and services		143,541,101
Total payments		446,136,924
Net cash flows from/(used in) operating activities	15	(8,636,083)
Cash flows from investing activities		
Purchase of PPE		(5,414,066)
Net cash flows from/(used in) investing activities		(5,414,066)
Cash flows from financing activities		
Return to Exchequer		(13,533)
Net cash flows from financing Activities		(13,533)
Net increase/(decrease) in cash & Cash equivalents		(14,063,682)
Cash and cash equivalents at 1 July 2024	10	21,121,153
Cash and cash equivalents at 30 June 2025	10	7,057,471

17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Recurrent and Development Combined

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	435,810,000	1,892,500	437,702,500	437,500,842	201,658	99.95%
Miscellaneous receipts	-	-	-	-	-	-
Total Receipts	435,810,000	1,892,500	437,702,500	437,500,842	201,658	99.95%
Payments						
Compensation of employees	298,700,000	-	298,700,000	298,690,819	9,181	100.00%
Use of goods and services	126,850,000	2,547,500	129,397,500	128,922,869	474,631	99.63%
Social security benefits	4,000,000	(95,000)	3,905,000	3,905,000	-	100.00%
Acquisition of assets	6,260,000	(560,000)	5,700,000	5,559,666	140,334	97.54%
Other payments	-	-	-	-	-	-
Total Payments	435,810,000	1,892,500	437,702,500	437,078,354	624,146	99.86%
Surplus	0		0	422,488		

Budget notes

Explanation of changes between original and final budget (IPSAS 24.29)

The Original budgetary allocation to the National Gender and Equality Commission in FY 2024/25 amounted to Kshs. 435.81 million, revised to Kshs 417.70 million in Supplementary Estimates I and Kshs. 437.70 million in Supplementary Estimates II.

The entity financial statements were approved on _____ 2025 and signed by:



.....
Purity Ngina, PhD. MBS
CEO/ Commission Secretary



.....
CPA Kennedy Mutunga
**Ag. Asst. Director Accounts, Finance &
Planning**
ICPAK M/No 14331

The total actual on comparable amounts in this statement and statement of financial performance amounts for all the expenditure items do not tie due to differences in accounting basis. The budget is prepared and implemented on cash basis, while the financial statements are prepared on accrual basis. The differences are majorly caused by the accrued expenses, provisions and prepayments. The differences are reconciled below.

Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	422,488
1	Cash and cash equivalents at the start of the period	21,121,153
2	Return to Exchequer	(13,533)
3	Decrease in Payables (Refundable Deposits)	(14,474,136)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	7,057,471

Budget Execution by Programmes and Sub-Programmes for FY2025

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Promotion of Gender Equality and Freedom from Discrimination.					
Sub-programme 1: Legal Compliance and Redress	17,013,099	-2,953,549	14,059,550	13,983,997	77,053
Sub-programme 2: Mainstreaming and Coordination	153,314,685	-2,583,438	150,731,247	150,720,972	10,275
Sub-programme 3: Public Education Advocacy and Research	12,789,397	-3,674,562	9,114,835	9,080,131	34,704
Sub-programme 3: General Administration and Planning and Support Services	252,692,819	11,104,049	263,796,868	263,293,254	502,114
Total	435,810,000	1,892,500	437,702,500	437,078,354	624,146

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. It should tie with the combined Statement of Budgeted Vs Actual Amounts. Ensure that this document is completed to enable consolidation by the National Treasury)

18. Notes to the Financial Statements

1. Establishment

The Commission is established by and derives its authority and accountability from the National Gender and Equality Act, 2011. The Commission is wholly owned by the Government of Kenya and is domiciled in Kenya. The Commission's principal activity is to promote and ensure gender equality, principles of equality and non-discrimination for all persons in Kenya as provided for in the Constitution of Kenya 2010 with a focus on the following Special Interest Groups (SIGs): women, persons with disability, children, youth, and older members of society, minority and marginalised groups.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the Commission has been categorized as a Schedule 1 national government Entity in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by Commissions is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 25/08/2025

Guiding note during the transition period:

*The financial statements have been prepared in accordance with the Public Finance Management Act, and International Public Sector Accounting Standards (IPSAS) and the Commission has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and **the following elements i.e. Non-Current Assets Opening Balances of the financial statements have not been recognised as the Commission has taken advantage of the transition provisions outlined in IPSAS 33. The Commission is expecting to fully report Non – Current Assets in the FY 2025/26.***

Notes to the financial statements

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

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IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of the Commission for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The Commission pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless

the Commission is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the Commission policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the Commission's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Commission's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the Commission as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

The Commission did not adopt any new or amended standards in the financial year 2024/2025

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Exchequer allocations

The Commission recognises revenue from exchequer allocation when the monies are received and asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognised instead of revenue. Other non-exchange revenues are recognised when it is probable that the future economic benefits or service potential associated with the asset will flow to the Commission and fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Commission and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The Commission recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Interest income

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

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly on June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Commission upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Commission recorded additional appropriations of Kshs 1,892,500 on the 2024/25 budget following the governing body's approval. The Commission's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30 year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Commission recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized

development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

f) Research and development costs

The Commission expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Commission can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

g) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The Commission does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one Commission and a financial liability or equity instrument of another Commission. At initial recognition, the Commission measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The Commission classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Commission's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless the Commission has made irrevocable election at initial recognition for particular investments in equity instruments.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Subsequent measurement

Based on the business model and the cash flow characteristics, the Commission classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair

Value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Commission manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The Commission assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Commission recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant

Judgments made by management in determining the expected credit loss (ECL).

b) Financial liabilities

Classification

The Commission classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

h) Inventories

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Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Commission.

i) Provisions

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

j) Contingent liabilities

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

k) Contingent assets

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

l) Changes in accounting policies and estimates

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

m) Related parties

The Commission regards a related party as a person or an Authority with the ability to exert control individually or jointly, or to exercise significant influence over the Commission, or vice versa.

Members of key management are regarded as related parties and comprise the directors, including the Commission Secretary.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

o) Comparative figures

In preparing these financial statements, the Commission has elected to apply paragraph 79 of IPSAS 33, which allows for the election by a Commission to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

p) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions

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

Useful lives and residual value

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

- a) The condition of the asset based on the assessment of experts employed by the Commission.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 2025
	Kshs	Kshs	Kshs
Recurrent	437,500,842	-	437,500,842
Development	-	-	-
Total	437,500,842	-	437,500,842

7. Employee Costs

Description	FY 2024/25
	Kshs
Basic salaries of permanent employees	183,253,302
Personal allowances – part of salary	87,468,689
Employer contributions to compulsory national social security schemes	27,968,828
Government Pension and Retirement Benefits	3,905,000
Employee costs	302,595,819

8. Use of Goods and Services

Description	FY 2024/25
	Kshs
Utilities, supplies and services	2,525,524
Communication, supplies and services	5,093,598
Domestic travel and subsistence	14,873,190
Foreign travel and subsistence	9,014,650
Printing, advertising, and information supplies & services	1,139,200
Rentals of produced assets	43,594,707
Training expenses	7,711,693
Hospitality supplies and services	3,046,786
Insurance costs	17,291,202
Office and general supplies and services	1,956,718

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Description	FY 2024/25
	Kshs
Fuel Oil and Lubricants	5,233,060
Routine maintenance – vehicles and other transport equipment	2,648,870
Routine maintenance – other assets	1,083,776
Other operating expenses	9,391,578
Total	124,604,553

9. Depreciation and Amortization Expense

Description	FY 2024/25
	Kshs
Property, plant and equipment	1,284,545
Total	1,284,545

10. Cash and Cash Equivalents

Description	FY 2024-2025	Opening statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	423,988	13,533
Development Account	-	-
Deposits Account	6,633,483	21,107,620
Total	7,057,472	21,121,153

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY 2024-2025	Opening statement 1 st July 2024
		Kshs	Kshs
Recurrent Account		423,988	13,533
CBK001	1000181532		
Development Accounts		-	-
CBK002	1000414855		
Deposits Accounts	1000182385	6,633,483	-
Sub- Total		7,057,472	13,533
Grand Total		7,057,472	13,533

11. Receivables from Exchange Transaction

Description	FY 2024-2025	Opening statement 1 st July 2024
	Kshs	Kshs
Prepayments- Medical Insurance	3,458,240	-
Total Receivables	3,458,240	-
Total receivables (a+b)	3,458,240	-

Ageing analysis for Receivables

Description	FY 2024/2025		Opening statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	1 st July	% of the total
Less than 1 year	3,458,240	100%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	3,458,240	100%	-	%

Notes to the Financial Statements (Continued)

12. Property, Plant, and Equipment

	Furniture and fittings	Computers & ICT Equipment	Total
Depreciation Rate	12.5%	33.3%	
Cost	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-
Additions	1,941,000	3,473,066	5,414,066
As At 30th June 2025	1,941,000	3,473,066	5,414,066
Depreciation And Impairment			
Depreciation	(242,625)	(1,041,920)	(1,284,545)
As At 30th June 2025	242,625	1,041,920	1,284,545
Net Book Values			
Opening Bal as at 1st July 2024	-	-	-
As At 30th June, 2025	1,698,375	2,431,146	4,129,521

Notes to the Financial Statements (Continued)

13. Trade and Other Payables

Description	FY 2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		1,130,176	
Accrued Expenses-Electricity	126,000		-	
Employee payables	-		-	
Third-party payments	-		-	
Other payables	-		-	
Total trade and other payables	126,000		1,130,176	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	1st July	% of the Total
Under one year	126,000	100%	-	%
1-2 years		%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	126,000	100%	-	%

14. Refundable Deposits and Prepayments

Description	FY 2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	6,633,483		21,107,620	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	6,633,483		21,107,620	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	1st July	% of the Total
Under one year	6,633,483	100%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total	6,633,483	100%	-	

15. Cash Generated from Operations

	<i>FY 2024-2025</i>
	Kshs
Surplus for the year before tax	9,015,925
Adjusted for:	
Depreciation	1,284,545
Working capital adjustments	
Increase in receivables	(3,458,240)
Increase in payables	(1,004,176)
Increase in payments received in advance	(14,474,136)
Net cash flow from operating activities	(8,636,083)

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

16. Financial Risk Management

The Commission's activities expose it to a variety of credit and liquidity risks. The overall risk management programme focuses on the unpredictability of the market and seeks to minimise potential adverse effects on its operations. The Commission regularly reviews its risk management policies and systems to reflect changes in markets and emerging best practices. Risk management is carried out by the management under the direct supervision of the Commission. The Commission provides policies for overall risk management, as well as policies covering specific areas such as interest rate risk, credit risk and liquidity risk.

The Commission's financial risk management objectives and policies are detailed below:

i) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligation resulting in financial loss to the Commission.

Credit risk arises from bank balances, receivables and amounts due from related parties. Although this risk is unlikely to occur in the short term, it is mitigated as follows:

1. Cash and short-term deposits are placed with well-established financial institutions of high quality and credit standing and also approved by the NT&P;
2. Funds are invested in short-term facilities; and
3. The Commission does not raise trade receivables in its ordinary course of business.

Credit risk with respect to accounts receivable is limited due to the nature of the Commission's business and its reliance on government grant as the main source of funding. Market risk is the risk that the value of an investment will decrease due to changes in market factors. The above stated mitigating factors apply to market risk as well.

The amount that best describes the Commission's exposure to credit risk at the end of the financial year is as follows:

	Total amount
	Kshs
As at 1st July 2025	
Receivables from exchange transactions	3,458,240
Receivables from non-exchange transactions	-
Bank balances	7,057,472
Total	10,515,712

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Commission has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

ii) Liquidity risk management

Liquidity risk is the risk that the Commission will not be able to meet its financial obligations when they fall due. The Commission's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or at the risk of damaging the Commission's reputation. The Commission ensures that it has sufficient cash on demand to meet expected operational expenses, including the servicing of financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted. All liquidity policies and procedures are subject to review and approval by the Commission. The amounts that best describes the Commission's exposure to liquidity risk at the end of the financial year is made up as follows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Under 6 months	Total
	Kshs	Kshs
As at 30 June 2025		
Trade payables	126,000	126,000
Total	126,000	126,000

17. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Commission include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the Commission, holding 100% of the Commission's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Commission, both domestic and external.

Other related parties include:

- i) The National Treasury.
- ii) County Governments
- iii) Other State Corporations and SAGAs
- iv) Other State Departments.
- v) Key management Staff
- vi) Chairperson and Commissioners.
- vii) Chief Executive Officer/ Commission Secretary

Notes to the Financial Statements (Continued)

	<i>FY 2024/25</i>
	Kshs
Transactions with related parties	
A) purchases from related parties	
Purchases of electricity from KPLC	1,450,655.95
Purchase of water from govt service providers	25,513.00
Training and conference fees paid to govt. Agencies	1,562,292.00
Total	3,038,460.95
a) Grants /transfers from the government	
Grants from national govt	437,500,842.00
Total	437,500,842.00
b) Expenses incurred on behalf of related party	
Payments of salaries and wages for 106 employees	283,650,914.90
Total	283,650,914.90
c) Key management compensation	
Directors' emoluments	18,944,904.00
Total	18,944,904.00

18. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

19. Ultimate And Holding of the Commission

The Commission ultimate parent is the Government of Kenya.

20. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

19. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Incomplete Fixed Assets Register – Lack of Asset Tagging	The Process of Asset tagging is ongoing in the FY 2025/26 after the formation of the Assets & Liabilities Unit by the Accounting Officer.	Resolved	
2.	Grounded Motor Vehicles and Motor Cycles	<p>1. The four motor vehicles grounded are repairable but could not be repaired due to lack of funds as a result of budget rationalization. One vehicle was earmarked for disposal but the process was unsuccessful as the highest bidder was below the reserve price.</p> <p>2. There was delay in registering the motor cycle with a GK number plate occasioned by the transition from NTSA tims account to e-citizen as per the attached letter from NTSA</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.	Failure to Implement Integrated Personnel Payroll Data (IPPD)	The National Gender and Equality Commission is in communication with the Salaries and Remuneration Commission (SRC) and the National Treasury in developing a suitable salary Structure for the Commission. The structure will enable the Commission migrate its payroll data to HRIS - Kenya and thus conform to various circulars issued on the	Not Resolved	FY 2025/2026



Purity Ngina, PhD, MBS

Date

Appendix II: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year 2023/24	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year 2024/25
Transport equipment	97,287,765		-	-	97,287,765
Office equipment, furniture and fittings	47,384,780	2,086,600	-	-	49,471,380
ICT Equipment	13,260,610	3,473,066	-	-	16,733,676
Machinery and Equipment	97,287,765		-	-	97,287,765
Total	157,933,155	5,559,666	-	-	260,780,586