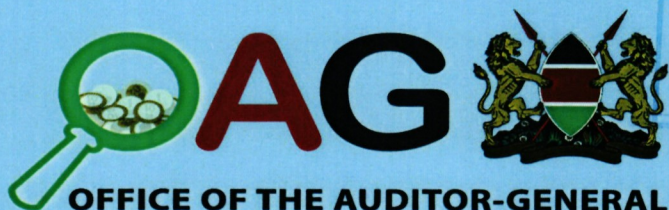


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
DATE: 02 MAR 2022 WEDNESDAY	
TABLED BY:	MAJORITY WHIP Hon. E. WANGWE
CLERK-AT THE TABLE:	SAMUEL KALAMA

REPORT

OF

THE AUDITOR-GENERAL

ON

**ANTI-FEMALE GENITAL MUTILATION
BOARD**

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



International Public Sector Accounting Standards (IPSAS)
Annual Financial Reporting Template for
Regulatory and Other Non – Commercial Government Owned Entities
*(Semi - Autonomous Government Agencies and Public Funds Established by an Act of Parliament
or a Legal Notice)*

ANTI-FEMALE GENITAL MUTILATION BOARD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2020

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

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i) KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Anti-FGM Board is a Semi-Autonomous Government Agency that was established in December 2013 following the enactment of the prohibition of Female Genital Mutilation Act, 2011. It is under the Ministry of Public Service, Youth and Gender.

(b) Principal Activities

Vision:

A society free from Female Genital Mutilation.

Mission

To uphold the dignity and empowerment of girls and women in Kenya through the coordination of initiatives, awareness creation and advocacy against FGM.

Core values:

- ✓ Honesty and integrity
- ✓ Efficiency and effectiveness
- ✓ Innovativeness and creativity
- ✓ Inclusiveness
- ✓ Professional work ethics, work and excellence
- ✓ Accountability and transparency

Mandate:

- Design, supervise and co-ordinate public awareness programmes against the practice of female genital mutilation.
- Generally, advice the Government on matters relating to Female Genital Mutilation and the implementation of the act.
- Design and formulate a policy on the planning, financing and coordinating of all activities relating to female genital mutilation
- Provide technical and other support to institutions, agencies and other bodies engaged in the programmes aimed at eradication of female genital mutilation.
- Design programmes aimed at eradication of female Genital Mutilation;
- Facilitate resources mobilization for the programmes and activities aimed at eradicating female genital mutilation and
- Perform such other functions as may be assigned by any written law.

(c) Key Management

The Board's day -to -day management is under the following key organs:

- Chief Executive
- Anti-FGM Programmes Department
- Anti-FGM Policy, Planning and Strategy Department

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- Corporate Services Department

(d) Fiduciary Management

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

No.	Designation	Name
1.	CEO	Ms Bernadette Loloju
2.	Head of Finance	Mr. Shem Owala
3.	Head of Procurement	Mr. Fredrick Owiti
4.	Head of Policy and Planning	Mr. Nicholas Songok
5.	Head of Programmes	Mr. Bennie Kutwa
6	Head of Human Resource	Ms. Habiba Aden
7	Head of Communications	Mr. Brian Mureithi

(e) Fiduciary Oversight Arrangements

The Board has in place a Board of Directors which has in place a Finance and Administration Committee, Audit Committee and Programmes Committee which provides oversight.

Mandate

- The main role of the committees is to support and provide the board with an oversight and advisory service.
- Assist the CEO in enhancing internal controls in order to improve efficiency, transparency and accountability.
- Reviewing audit issues by both internal and external auditors
- Initiate, review, guide and make recommendations

KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(f) Entity Headquarters

Kenya Railways Staff Retirement Benefit Scheme Building
South Wing, Block 'D' 2nd Floor
Haile Selassie Avenue
P.O. Box 54760 -0200
Nairobi, KENYA

(g) Entity Contacts

Telephone (254)0202220106
E-mail: Admin@antifgmboard.go.ke
E-mail: ceoantifgmboard@gmail.com

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Website: www.anti-fgmboard.go.ke

(h) Entity Bankers

Co-operative Bank of Kenya
Aga Khan Walk Branch
P.O. Box 20818-00100
Nairobi, Kenya

(i) Independent Auditors

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(j) Principal Legal Adviser

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

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(k) Board Members



Ms Agnes Pareyio- Chairperson

- Date of Birth: 24/06/1956
- Diploma in Community Development.
- Over 20 years' experience in community work specifically women and girls empowerment
- Chairperson of the Board



Dr. Mary C. Ishipe Nandili, Director

- Date of Birth: 22/11/1964
- PHD in Public Health
- Master of Public Health and Epidemiology
- Alternate to PS Ministry of Health
- Member Audit and Programmes Committee



Mr Hassan A Duale- Director

- Date of Birth: 17/6/1977
- Master's degree in education management
- Master's in business administration
- Director Representing Principal Secretary Ministry of Education
- Member Finance and Programmes Committee

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Ms Emily Maina- Director

- Date of Birth:01/03/1966
- Master Degree in Curriculum Development
- Bachelor's Degree in Education
- Deputy Director Youth Affairs.
- 25 years work experience
- Director Representing Principal Secretary State Department for Youth
- Member Audit and Programmes Committee



Mr. Samuel Macharia- Director

- Date of Birth: 1971
- Executive MBA (JKUAT).
- CPA (K)
- B/Com. Marketing (UON)
- Several Courses on Public Finance, Governance.
- 3 years' Experience in Banking and 14 years' experience in Public Finance & Budgeting.
- Alternate to PS, Finance
- Finance and Audit Committee.

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Ms. Lucy Kawira Kiria- Director

- Date of Birth: 09/01/1965
- Master of Business Administration
- Diploma in Public Relations Management.
- Bachelor of Science in Business Management.
- Senior Managers Leadership Program
- Served at the East African Portland Cement PLC for 29 years
- Independent Director
- Member Finance and Programmes Committee



Ms. Emily Opati- Director

- Date of Birth: 01/02/1968.
- B. Education.
- Master's in Criminology.
- Diploma in Women Empowerment and labour issues.
- Certificate in counselling.
- Deputy Principal of High School
- Deputy Children's Officer
- District Gender and Social Development Officer.
- Deputy SDO Nairobi County
- Ag CEO NGAAF.
- Deputy Director Gender
- Alternate to PS Gender
- Member Finance and Programmes Committee



Mr. Rashid Ali Omar. Director

- Date of Birth: 20/12/1958
- PhD in Sociology(on-going)
- MA Social Development
- Anthropology
- B.A in Islamic Law
- Diploma in Linguistic
- Independent Director
- Member Audit and Programmes Committee

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Ms. Diana Wanjiku Kamande. Director

- Date of Birth:14/12/1982
- Degree in Governance, Peace and Conflict Studies
- Diploma in Women in Leadership and Governance in Africa
- 14 years Work Experience
- Independent Director
- Member Finance and Programmes Committee



Ms. Bernadette Loloju- Secretary to the Board

- Date of Birth: 1975
- M.A in Global Community Development
- World Concern international for 3 years
- World Vision Kenya for 10 years
- CEO, Anti-FGM Board
- Secretary to the Board

(l) Board Committees

Name of the Committee	Members
Finance Committee	<ol style="list-style-type: none"> 1. Ms. Lucy Kawira 2. Ms. Dianah Kamande 3. Mr. Hassan Duale 4. Mr. Samuel Macharia 5. Ms. Emily Opati
Audit Committee	<ol style="list-style-type: none"> 1. Mr. Rashid Omar 2. Ms. Emily Maina 3. Dr. Mary Nandili 4. Mr. Samuel Macharia





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	5. Ms. Emily Opati
Programmes Committee	<ol style="list-style-type: none">1. Ms. Lucy Kawira2. Mr. Rashid Omar3. Dr. Mary Nandili4. Mr. Hassan Duale5. Ms. Emily Maina6. Ms. Dianah Kamande




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I KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(a) Key Management

 <p>Ms. Bernadette Loloju</p>	<p>Chief Executive Officer</p>
 <p>Nicholas Kipchirchir Songok</p>	<p>Manager -Policy and Planning</p>
 <p>Bennie Ismael Kutwa</p>	<p>Manager -Programmes</p>
 <p>Habiba Barre Aden</p>	<p>Ass. Manager -Human Resources</p>

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	Communications Officer
Brian Mureithi Irungu	
	Principal Accountant -Finance
Shem Owala	
	Supply Chain Management Assistant
Fredrick Owiti	

CHAIRMAN'S STATEMENT

The Anti-FGM Board was operationalized in 2014 following the enactment of the Prohibition of FGM Act, 2011. It plays a critical role in achieving target 5.3, which calls for the elimination of all harmful cultural practices by the year 2030 under the Sustainable Development Goal 5. The Board's mandate is in fulfilment of Constitution of Kenya, 2010. In this respect, the Board has been carrying out its mandate as spelt in the Act.

Based on the Kenya Demographic and Health Survey (KDHS) of 2014 report on FGM and the need to use multi-pronged strategies in accelerating the abandonment of FGM by practicing communities, the Board conducted public awareness programmes and education workshops targeting the public, law enforcement officers, men, women, boys and girls in various forums across 22 hot spot counties. In particular the Board held forums to cascade the Presidential Directive to end FGM in Kenya by 2022 to law enforcers in Kajiado, Laikipia, Meru, Samburu, Tharaka Nithi, Migori, Marsabit and Isiolo Counties.

Among the Board's achievements during the year under review include the launch of the National Policy for the Eradication of FGM in Kenya launched by His Excellency President Uhuru Kenyatta at State House, Nairobi as well hosting of the National Elders Forum on FGM at State House, Nairobi. The forum was attended by 70 Cultural and Religious elders from 22 hot spot counties.

The Acceleration Action Plan to End FGM in Kenya by 2022 was also drafted by a multi stakeholder team steered by the Board. This plan was tabled in Cabinet by our Cabinet Secretary and it was passed. This clearly spells out our programs going forward as we seek to run on a high gear to achieve the presidential directive. Towards this end, we are also happy that the Board finally has some staff of its own after it recruited 10 staff in various departments.

During the year under review, the Board also partnered with other partners such as Naserian Girls' Rescue centre in Transmara, Narok to hold Alternative Rite of Passage for girls where over 200 girls graduated. We also held two other Alternative Rites of Passage in Rombo, Kajiado Couty and at Doldol, Laikipia County where over 250 girls graduated. Their parents were also reached with the message of Ending FGM and protecting their daughters from the harmful culture.

During the year under review, the Board dealt with some challenges. Key among this was the outbreak of the Covid-19 pandemic in the country which led to downscaling of some of our programs as part

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of containment measures to stop the spread of the virus. Among this was the ban of all form of gathering of more than 15 people and the prolonged closure of schools.

The schools closure put more girls at risk of the cut while at home as some parents took advantage of the same to subject their daughters to the cut. There was a spike f cases of cutting in some hot spot counties. The Board responded to these incidents through public awareness through the media. We also organized a two week awareness caravan in West Pokot County which was one of the counties with high incidents.

The Board is strengthening its partnership with other stakeholders and FGM crusaders, focusing on bringing men on board in the campaign against FGM. Engaging the youth in hot spot counties by strengthening existing youth networks and forming youth networks where there are none. I thank all partners, stakeholders and staff for their sterling job in the past year and urge for more close working relationship going forward.

Chairperson: Mrs Agnes Pareyio

Sign:



Date:

REPORT OF THE CHIEF EXECUTIVE OFFICER

Female circumcision also referred to as female genital mutilation (FGM) or female genital cutting (FGC) is practiced in many communities in Kenya. It involves the partial or total removal of the external female genitalia or other injury to the female organs for cultural or other non-therapeutic reasons. The practice poses risks to the health and even life of the women and girls who are subjected to it, and it violates internationally accepted human rights.

Kenya with its great ethnic and cultural diversity reflects different rates of FGM across the ethnic groups, as well as different types of FGM performed. According to KDHS (2014) report, female circumcision is nearly universal in North Eastern region (98 percent) compared with Nyanza (32 percent), Rift Valley (27 percent), and Eastern regions (26 percent). Western region recorded the lowest prevalence at 1 percent. The practice decreases as education increases. About 58 percent of women with no education are reported to have been circumcised compared with 12 percent of those with a secondary level of education. Similarly, circumcision among women declines with increasing wealth. The rate of FGM in Kenya stood at 21% in 2014, this is according to the Kenya Demographic Health Survey 2014, (KDHS, 2014)

The Anti-FGM Board is established following the enactment of the Prohibition of Female Genital Mutilation Act, 2011. The Board is a body corporate with perpetual succession and a common seal, and shall, in its corporate name, be capable of suing and being sued, taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property, borrowing money or making investments, entering into contracts, and doing or performing all other acts or things for the proper performance of its functions under this Act which may lawfully be done or performed by a body corporate.

Section 5 of the Act stipulates the functions of the Board as follows:

- (a) Design, supervise and co-ordinate public awareness programmes against the practice of female genital mutilation;
- (b) Generally, advise the Government on matters relating to female genital mutilation and the implementation of this Act;

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- (c) Design and formulate a policy on the planning, financing and coordinating of all activities relating to female genital mutilation;
- (d) Provide technical and other support to institutions, agencies and other bodies engaged in the programmes aimed at eradication of female genital mutilation;
- (e) Design programmes aimed at eradication of female genital mutilation;
- (f) Facilitate resource mobilization for the programmes and activities aimed at eradicating female genital mutilation; and
- (g) Perform such other functions as may be assigned by any written law.

Achievements 2019/20

During the reporting period the Board implemented various activities in line with its work plan and performance contract for 2019/2020 financial year which include: Sensitization in Kajiado, Migori, Samburu, Tharaka Nithi, Meru, Laikipia, Isiolo, Marsabit, Nyamira, Kisii and Isiolo. The forums deliberated on the situation of FGM in the indicated counties, challenges encountered in the campaign against FGM, emerging trends and how best various stakeholders can work together to ensure President's commitment become a reality. Through the forums the Board was able to reach 3,120 officers. The Board also conducted training of 1003 resource persons (Education officers, cultural and religious leaders, nyumba kumi, reformed cutters, and community based organizations) in Isiolo, Embu, Taita Taveta, Isiolo and Marsabit Counties.

Further, the Board celebrated International Day for Zero Tolerance to FGM on 6th February 2020 in Isiolo County. During the event the Board created awareness to 1000 people on FGM and the need to abandon practice. Prior to the event, the Board also had an opportunity to mentor and sensitize students of Isiolo girls on FGM and its effects.

The Board also conducted end FGM campaign through print, broadcast and online media and was able to reach 23 million people with Anti-FGM messages. Due to the COVID 19 pandemic the Board did not implement all the activities required during the financial year due to the social distancing and other requirements by the Ministry of Health. The Board also worked closely with other partners to create awareness on the negative effects of FGM through mainstream and social media. The Board

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also worked closely with the ministry of interior to reach out to girls at risk at village level through assistant chiefs and Nyumba kumi.

During the reporting period, H.E the President of the Republic of Kenya, Hon. Uhuru Kenyatta committed to support the ending of FGM in Kenya by 2022. He made the commitment in Vancouver Canada, then later during the ICPD 25 Nairobi summit and later at state house Nairobi when he met elders from the 22 FGM high prevalence counties. The President also launched the Eradication of FGM policy 2019 which will guide policy issues on eradication of FGM. The 22 counties with high FGM prevalence include: Kajiado, Narok, Baringo, Elgeyo Marakwet, Bomet, Kisii, Nyamira, Migori, Bungoma, West Pokot, Samburu, Laikipia, Isiolo, Marsabit, Embu, Meru, Tharaka Nithi, Taita Taveta, Tana River, Garissa, Mandera and Wajir.

During the reporting period, the Board was allocated a total of Kshs.120.4 million under recurrent vote. The actual expenditure for the reporting period is Kshs103.6 Million representing absorption rate.

CEO: Bernadette Loloju

Signature: .....

Date: 25/03/2021.....

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Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

Anti-FGM Board has 4 strategic pillars and objectives within its Strategic Plan for the FY 2018/2019-2022/2023. These strategic pillars are as follows:

Pillar 1: Policy formulation and implementation

Pillar 2: Coordination, Partnership and collaboration

Pillar 3: Mitigation of FGM emerging trends

Pillar 4: Awareness Creation and Advocacy

Anti-FGM Board develops its annual work plans based on the above pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Anti-FGM Board achieved its performance targets set for the FY 2019/2020 period for its 2019-2023 strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1: Policy formulation and implementation	To Improve Policy formulation and implementation at National and County level	Number of policies in place	-Develop and launch county and national anti-FGM policies - Publish and disseminate anti-FGM policy document	-Formulated and launch national policy for the eradication of female genital mutilation -3 Counties developed county anti-FGM policies -Finalization of the strategic plan
Pillar 2: Coordination, Partnership and collaboration	To strengthen Coordination, Partnership and collaboration with other institutions	Number of partners both state and non-state actors working with AFGMB	- Appoint /nominate focal persons /Officers from various sectors /depts. In charge of Anti-FGM programme - Establish and operationalize multi agency Anti-FGM	-Focal persons appointed from the ministry of Interior and health -Gender sector working groups operational in 19 out of 22 FGM hot spot counties

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			Steering committee	
Pillar 3: Mitigation of FGM emerging trends	To address FGM emerging trends	Number of programmes to address emerging issues initiated and implemented	-Hold cross border dialogues	-Cross border dialogues held in Isibania Kenya/Tanzania border 84 participants attended and Alale Kenya Uganda border - AFGMB and MOH Created community awareness to 286 persons on the effects of the medicalization of FGM. In Migori
Pillar 4: Awareness Creation and Advocacy	To formulate and implements Programmes aimed at addressing FGM social norms and women empowerment	No of persons trained / sensitized	-Capacity building of resource persons and duty bearers Collaborate with partners and stakeholders to organize Alternative Rites of Passages	-Capacity build of 3850 duty bearers and resource persons in Embu, Taita Taveta, Kajiado, Laikipia, Migori, Samburu, Meru, Tharaka Nithi, Meru, Isiolo, Marsabit County AFGMB and partners held Alternative Rites of Passages in three counties (Kajiado, Narok and Baringo) 800 girls were able to graduate under the rite

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			<p>Convening a forum for elders from 22 FGM hot spot counties</p> <p>Cascade the presidential directive</p> <p>Celebrate International Day of Zero Tolerance to FGM</p> <p>Produce and distribute IEC materials on FGM</p>	<p>On November 8th, 2019 at State House in Nairobi, 71 elders reaffirmed and signed a commitment to end FGM by 2022</p> <p>AFGMB was able to cascade presidential directive to 8 out of 22 counties FGM high prevalence counties i.e Migori, Kajiado, Samburu, Laikipia, Isiolo, Marsabit, Meru, and Tharaka Nithi counties. 2946 NGAOS committed to support the president in ending FGM by 2022</p> <p>Celebrated International Day of Zero Tolerance to FGM 2020 on 6th, February 2020 at Isiolo town in which at least 1000 state and non-state took part</p> <p>Over 5,000 IEC materials were produced and disseminated</p>
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				Broaden Media campaigns against FGM	With the use of social and mainstream media AFMB was able to spread anti-FGM messages to 23 million Kenyans.
				Develop a monitoring and evaluation tool	The M&E tool was developed and piloted

- The activities and strategies above were derived from the AFGMB strategic plan and implemented through performance contracting
- The anti-FGM Board Strategic Plan (2019-2023) set the strategic goals and objectives that the Board will pursue within the five years of the Plan period
- Performance Contracting Guidelines issued by Division of Performance Contracting, provide guidance in the process of deriving performance targets from the strategic plan and implementation of Performance Contracts by the board with an ultimate objective of ensuring that performance is measured using international best practices and that performance targets are realized

CORPORATE GOVERNANCE STATEMENT

The Anti-FGM board of Directors had the following directors in place during the reporting period:

1. The Chairperson of the Board- Mrs. Agnes Pareyio
2. Three independent members appointed by the Cabinet Secretary
 - Mr. Rashid Omar
 - Ms. Lucy Kawira
 - Ms. Dianah Kamande
3. Alternate to the PS, State Department for Gender : Mrs. Emily Opati
4. Alternate to the PS, National Treasury: Mr. Samuel Macharia
5. Alternate to the PS Health: Dr. Mary Nandili
6. Alternate to the PS, Basic Education Mr. Hassan Duale

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7. Alternate to the PS Youth Affairs – Ms. Emily Maina
8. Chief Executive Officer- Ms. Bernadette Loloju

The Anti-FGM Board has three committees in place with the following members:

Finance and Administration Committee

1. Ms. Lucy Kawira
2. Ms. Dianah Kamande
3. Mr. Hassan Duale
4. Mr. Samuel Macharia
5. Ms. Emily Opati

Programmes Committee

1. Mr. Rashid Omar
2. Ms. Emily Maina
3. Dr. Mary Nandili
4. Mr. Samuel Macharia
5. Ms. Emily Opati

Audit Committee

1. Ms. Lucy Kawira
2. Mr. Rashid Omar
3. Dr. Mary Nandili
4. Mr. Hassan Duale
5. Ms. Emily Maina
6. Ms. Dianah Kamande

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FULL BOARD MEETING		28/8/ 19	18/2/ 20	18/2/ 20	19/2/ 20	NO. OF MEETI NGS	NO. ATTEND ED
S/NO.	NAME			SCAC EVALU ATION			
1	Mrs. Agnes Pareyio	✓	✓	✓	✓	4	4
2	Ms. Agnes Leina	✓	✓	✓	✓	4	4
3	Ms. Shoba Liban	✓	✓	✓	✓	4	4
4	Ms. Connie Kivuti	✓	✓	✓	x	4	3
5	Ms. Peris Bosire	✓	x	x	x	4	1
6	Mr. Milton Mokah	✓	x	x	x	4	1
7	Dr. Mohamed Sheikh	✓	✓	✓	✓	4	4
8	Mr. Samuel Macharia	x	✓	x	✓	4	2
9	Ms. Emily Opati	x	x	x	✓	4	1

Attendance to Board Meetings by Members

FINANCE AND ADMINISTRATION COMMITTEE		12/7/19	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1	Ms. Agnes Leina	✓	1	1
2	Ms. Connie Kivuti	✓	1	1
3	Ms. Peris Bosire	x	1	0
4	Mr. Samuel Macharia	✓	1	1
5	Ms. Emily Opati	✓	1	1

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SPECIAL FINANCE AND ADMINISTRATION COMMITTEE		4/7/19	24/9/19	15/10/19	13/1/20	22/1/20	TOTAL NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME							
1	Ms. Agnes Leina	✓	✓	x	✓	✓	5	4
2	Ms. Connie Kivuti	✓	✓	✓	✓	✓	5	5
3	Ms. Peris Bosire	✓	x	✓	✓	x	5	3
4	Mr. Samuel Macharia	✓	✓	✓	✓	✓	5	5
5	Ms. Emily Opati	✓	✓	✓	✓	✓	5	5

PROGRAMMES COMMITTEE		18/7/19	17/2/20	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME				
1	Ms. Agnes Leina	✓	✓	2	2
2.	Ms. Shoba Liban	✓	✓	2	2
3.	Mr. Milton Mokah	✓	x	2	1
4.	Ms. Emily Opati	✓	x	2	1
5.	Dr. Mohamed Sheikh	x	✓	2	1

AUDIT COMMITTEE		17/2/20	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1.	Ms. Connie Kivuti	✓	1	1
2.	Ms. Shoba Liban	✓	1	1
3.	Dr. Mohamed Sheikh	✓	1	1
4.	Ms. Peris Bosire	x	1	0

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5	Mrs. Agnes Pareyio	x	1	0
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PHASE II RECRUITMENT COMMITTEE		1/7/19	2/7/19	3/7/19	22/8/19	23/8/19	24/9/19	TOTAL NO. OF MEETNGS	NO. ATTEND ED
S/NO	NAME								
1	Ms. Connie Kivuti	✓	✓	✓	✓	✓	✓	6	6
2	Ms. Agnes Leina	✓	✓	✓	✓	✓	✓	6	6
3	Ms. Agnes Pareyio	✓	✓	✓	✓	✓	✓	6	6
4	Mr. Milton Mokah	✓	✓	✓	x	x	x	6	3
5	Ms. Emily Opati	✓	✓	✓	✓	✓	✓	6	6

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SPECIAL FULL BOARD MEETING		22/7/19	29/8/19	26/9/19	15/10/19	14/1/20	23/1/20	TOTAL NO. OF MEETINGS	NO. ATTENDED
S/N	NAME								
1	Mrs. Agnes Pareyio	✓	✓	✓	✓	✓	✓	6	6
2	Ms. Agnes Leina	✓	✓	✓	x	✓	✓	6	5
3	Ms. Shoba Liban	✓	✓	✓	x	✓	✓	6	5
4	Ms. Connie Kivuti	✓	✓	✓	✓	✓	✓	6	6
5	Ms. Peris Bosire	✓	✓	✓	✓	✓	x	6	5
6	Mr. Milton Mokah	✓	✓	✓	x	x	x	6	3
7	Dr. Mohamed Sheikh	✓	✓	x	✓	✓	✓	6	5
8	Mr. Samuel Macharia	✓	✓	✓	✓	✓	✓	6	6
9	Ms. Emily Opati	✓	x	✓	✓	✓	✓	6	5

SPECIAL PROGRAMMES COMMITTEE	23/9/19	TOTAL NO. OF MEETINGS	NO. ATTENDED
NAME			
Ms. Agnes Leina	✓	1	1
Ms. Shoba Liban	✓	1	1
Mr. Milton Mokah	✓	1	1
Dr. Mohamed Sheikh	✓	1	1
Ms. Emily Opati	✓	1	1

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SPECIAL AUDIT COMMITTEE		23/9/19	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1.	Ms. Connie Kivuti	✓	1	1
2.	Ms. Shoba Liban	✓	1	1
3.	Mr. Milton Mokah	✓	1	1
4.	Ms. Peris Bosire	✓	1	1
5.	Mrs. Agnes Pareyio	x	1	0
6.	Dr. Mohamed Sheikh	✓	1	1
7.	Mr. Samuel Macharia	✓	1	1

MEETINGS WITH THE NEWLY APPOINTED BOARD DIRECTORS

		3/3/20	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1	Ms. Agnes Pareyio	✓	1	1
2	Ms. Lucy K. Kiria	✓	1	1
3	Mr. Rashid Ali	✓	1	1
4	Ms. Diana Kamande	✓	1	1

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MEETINGS WITH THE COMMISSION ON ADMINISTRATIVE JUSTICE AND BOARD DIRECTORS

		6/3/20	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1	Ms. Agnes Pareyio	✓	1	1
2	Ms. Emily Opati	✓	1	1
3	Mr. Samuel Macharia	✓	1	1

ADHOC SHORTLISTING COMMITTEE MEETING

		30/6/20	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1	Ms. Agnes Pareyio	✓	1	1
2	Ms. Emily Opati	✓	1	1
3	Ms. Emily Maina	✓	1	1
4	Ms. Diana Kamande	✓	1	1
5	Mr. Hassan Duale	✓	1	1

During the reporting period the Board held 4 full board meetings, 1 for Finance and administration meeting, 2 programmes committee meetings, 5 special finance and administration, 1 audit, 6 special full board, 1 special programmes and 1 special audit . 7 meetings were held by the Board on recruitment through an ad Hoc recruitment committee which was disbanded. The Board held one meeting with staff from the office of Commission on administrative justice. During the reporting period the Board held a total of 29 meetings.

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Process of appointment and removal of Board directors

Three of the Board directors are independent Board directors and were appointed in February 2014 and their term is for 6 years ending in February 2020. The independent Board directors who were appointed in 2014 left in February 2020 and were replaced by newly appointed board directors who came on Board immediately. The other five Board directors are alternates to the Principal Secretaries and their appointment is according to the PSs approval. During the reporting period, one of the board directors who was alternate to PS, Basic education retired from the Civil service, therefore he was replaced. The alternate to PS, health was appointed as the Director General for National Council for Population and development and had to be replaced. The alternate to PS, youth had to be replaced during the reporting period. Most of the Board directors left during the reporting period, therefore, most of the Board directors are newly appointed.

Remuneration of Board Directors

The Board directors are remunerated according to the government circulars on remuneration of Board directors of state corporations.

Succession Planning

The Chairperson of the Board informs the Cabinet Secretary, 6 months to the end of contract period for the independent Board directors in order for the Cabinet Secretary to prepare for appointment of the next team of Board directors. The chairperson of the Board and the independent directors will serve for a non-renewable term of six (6) years. The Alternate to PSs can be replaced anytime.

Induction and Training

Since 90% of the directors of the Board are new, there will be an induction of the members of the Board during the FY 2020/21

MANAGEMENT DISCUSSION AND ANALYSIS

Female genital mutilation continues to affect the well-being of girls and women negatively. In realization of the negative effects of FGM/C, on 4th June 2019 at the Women Deliver Conference in Vancouver, Canada, His Excellency President Uhuru Kenyatta pledged his commitment to end FGM in Kenya by the year 2022. The President later reinforced this commitment on 8th November 2019 at State House, Nairobi.

During the last financial year 2019/2020, the Board held consultative forums with national government administrative officers in 11 counties namely: Kajiado, Migori, Samburu, Tharaka Nithi, Meru, Laikipia, Isiolo, Marsabit, Nyamira, Kisii and Isiolo. The forums deliberated on the situation of FGM in the indicated counties, challenges encountered in the campaign against FGM, emerging trends and how best various stakeholders can work together to ensure President's commitment become a reality. Through the forums the Board was able to reach 3,120 officers. The Board also conducted training of 1003 resource persons (Education officers, cultural and religious leaders, nyumba kumi, reformed cutters, and community based organizations) in Isiolo, Embu, Taita Taveta, Isiolo and Marsabit Counties.

Further, the Board celebrated International Day for Zero Tolerance to FGM on 6th February 2020 in Isiolo County. During the event the Board created awareness to 1000 people on FGM and the need to abandon practice. Prior to the event, the Board also had an opportunity to mentor and sensitize students of Isiolo girls on FGM and its effects.

The Board also conducted end FGM campaign through print, broadcast and online media and was able to reach 23 million people with Anti-FGM messages.

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Female genital Mutilation is one of the worst forms of gender based violence. According to UNICEF more than 200 million women and girls have been affected by FGM world-wide. In Kenya, more than 4 million women and girls are living with the negative effects of FGM. The practice has come down in the last three decades and this is due to efforts by the state and non- state actors. The anti-FGM Board came into existence in 2014 and the vision of the Board is a society free from FGM and the mission is to uphold the dignity and empowerment of girls and women in Kenya through coordination of initiatives, awareness creation and advocacy against FGM. The Mantra is Pamoja Tukomeshe Ukeketaji and the core values are transparency and accountability, human dignity, inclusiveness, human rights and integrity.

The board's strategic focus areas are:

- Awareness creation and advocacy
- Policy formulation and research
- Coordination and stakeholder's engagement
- Resource mobilization
- Institutional and capacity strengthening
- Leadership and integrity

For each of the six strategic focus areas the following strategic objectives have been set:

- To provide standards on implementation of Anti-FGM programmes
- To spearhead research on status of FGM in hotspot counties
- To mobilize adequate resources for sustainable implementation of Anti-FGM programmes
- To spearhead Anti-FGM campaign
- To build and strengthen the capacity of stakeholders to act as change agents
- To promote change of attitude on FGM issues
- To enhance organizational Capacity
- To attract, develop and retain skilled and productive human resource
- To entrench performance management
- To strengthen corporate governance and stakeholder engagement

The Anti-FGM Board exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on 4 pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

Sustainability has the general understanding of enhancing continuation of an initiative with or without the support of the main sponsor or the champion for the cause. Generally, organizations and management strive to enhance value/opportunities to the future generation and assess its links as an organization with external and internal environment. Anti-FGM board has depended on funds from the government to run its programmes, donors including UNFPA have played a vital role in their day to day operations. However, changes in the external environment caused by the government's reduction in their budgetary support has been a huge hindrance. AFGMB has embarked on the process of achieving sustainability, faced with difficulties in meeting their budgetary requirements and unable to predict with certainty if their resources would be forthcoming and at the same required to continue providing the services as they were required.

AFGMB has adopted the following to enhance organizational and financial sustainability:

- Adopting a multi-agency approach to programming, this initiative has the capacity to ensure organizations carrying out programmes share the limited resources for optimum output. To carry out its programmes AFGMB partners with Ministry of interior and coordination of National government, Ministry of health, education among others
- Empowering community champions, resource persons to ensure that they spread anti-FGM messages with or without the presence of the board
- Empowering boys, girls and youths so that they get to be champions against FGM
- Aggressively undertaking resource mobilization initiatives
- Partnering with non-state actors in carrying out anti-FGM campaigns
- Developing proposals for funding

2. Environmental performance -Nyerere

The Anti-FGM Board has not developed the environmental policy and it does not produce any products that require disposal or produces any emissions that can be of high risk to the environment. However, the Board has endeavoured to contribute towards a clean and sustainable environment by outsourcing a cleaning services firm that is licensed to offer cleaning services and proper management of waste and disposal. The board also encourages a paperless operation in offices that cumulatively contributes to environmental conservation and general management of biodiversity.

3. Employee welfare

The Board is an equal opportunity employer and does not discriminate in its recruitment directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, ethnic or social origin, colour, age, disability, religion, belief, culture, dress, language or place of birth.

In its recruitment process the Board is guided by the Provision in the following policy and legal documents;

- i. The Constitution of Kenya,
- ii. The employment Act, 2007
- iii. The Public Service Human Resource Policies and Procedure Manual, 2016 and
- iv. The Anti-Female Genital Mutilation Human Resource Policy and Procedure Manual.
- v. The strategic plan of the Board.

The Board will endeavour to have a gender balanced staff establishment by ensuring that not more than 2/3 of positions in its establishment are filled by either gender while considering skills and education requirement for various posts.

The Board has put in place employee welfare mechanisms aimed at integrating the socio-psychological needs of the employees, the structure and processes of the organization and the existing socio-cultural environment to create a culture of work commitment in the organization which ensures higher productivity and greater job satisfaction to the employee.

In the provision of employee welfare the Board complies with statutory requirement such as;

- Compliance with the general welfare provisions of the Occupational safety and Health Act which includes; supply of wholesome clean drinking water, washing facilities, sitting facilities and a well ventilated clean working environment.
- Provision of Work Injury Benefit Insurance and Group Personal Accident Cover to safeguard safety of employees at the work place.

Other welfare provisions include;

- Training and development to improve immediate skills gaps in the organisation and long term development of employees for proper succession planning.
- Provision of group medical cover for the employees.
- Flexi-working hours.

In ensuring proper management of performance, the Board appraises its employees biannually to ensure targets are met and identify gaps in performance. This forms the basis for training needs and the basis for reward and sanctions at the Board.

4. Community Engagements

The Board has engaged the community through community dialogues for instance staff having one on one engagement with the community members in West Pokot County on the need to abandon FGM. The Chief Administrative Secretary Ministry Public service and Gender meeting face to face with community members on the need to abandon FGM among the infants in Taita Taveta County. The Board has also engaged the community through the media especially local/ vernacular Radio /TV stations in among the Maasai, Nandi, Samburu, Meru

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and Kuria communities. The Board has further partnered with many community based organizations in the campaign by funding programmes through sensitization and awareness. Such community based organizations include Msichana Empowerment in Kuria engaged in the campaign against FGM and rescue, Dayaa Women Group in Tana River County among others. The Board has also supported a number Community Alternative Rites of Passage. The Board has further supported girls with school fees, supported school activities such as Kenya music, Drama and film festivals. The Board has also financially empowered communities through Ushanga and the beads initiatives as a form of social community investment. The Board distributes ICT materials to community members bearing anti-FGM messages. Such materials include, strategic documents, branded T-Shirts, lessos, caps, bangles, pens. etc.

REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2020 which show the state of the board's affairs.

Results

The results of the entity for the year ended June 30, 2020 are set out on page 1 to 6

Directors

The members of the Board of Directors who served during the year are shown on page 5-8. During the year one director retired and Mr. Hassan Duale was appointed with effect from 23rd March 2020.

Auditors

The Auditor General is responsible for the statutory audit of the board in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015

By Order of the Board



Bernadette Loloju
Chief Executive Officer

Nairobi

Date:.....25/03/2021

STATEMENT OF DIRECTORS' RESPONSIBILITIES

**Anti-Female Genital Mutilation Board
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Section 81 of the Public Finance Management Act, 2012 and Prohibition of Female Genital Mutilation Act 2011 require the Directors to prepare financial statements in respect of that *board*, which give a true and fair view of the state of affairs of the *board* at the end of the financial year/period and the operating results of the *board* for that year/period. The Directors are also required to ensure that the *board* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *board*. The Directors are also responsible for safeguarding the assets of the *board*.

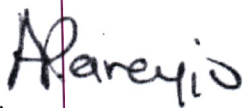
The Directors are responsible for the preparation and presentation of the *board's* financial statements, which give a true and fair view of the state of affairs of the *board* for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *board*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the *board's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Prohibition of Female Genital Mutilation Act 2011. The Directors are of the opinion that the *board's* financial statements give a true and fair view of the state of *board's* transactions during the financial year ended June 30, 2020, and of the *board's* financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the *board*, which have been relied upon in the preparation of the *board's* financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the *board* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *board's* financial statements were approved by the Board on 25 / 03 / 2021 and signed on its behalf by:

.....


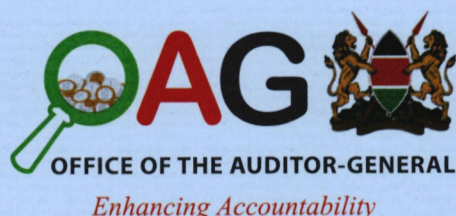
Chairperson of the Board

.....


Chief Executive Officer

REPORT OF THE INDEPENDENT AUDITORS ON THE ANTI-FGM BOARD

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ANTI-FEMALE GENITAL MUTILATION BOARD FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Anti-Female Genital Mutilation Board set out on pages 1 to 22, which comprise the statement of financial position as at 30 June, 2020, and the statement of financial performance, statement of changes in net assets, statement of cash flows, and the 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 audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of the Anti-Female Genital Mutilation Board as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and do not comply with the Public Finance Management Act, 2012 and the Prohibition of Female Genital Mutilation Act, 2011.

Basis for Adverse Opinion

1.0 Presentation of the Financial Statements

The financial statements have been prepared based on International Public Sector Accounting Standards (Accrual Basis) of accounting and in line with the guidelines by Public Sector Accounting Standards Board (PSASB). However, the following inconsistencies were noted: -

- i. The financial statements have the scanned signature of the Chairperson affixed on them without the written consent from her to do so;
- ii. The Chairman's statement is undated contrary to the requirements of the reporting template;
- iii. The statement of changes in net assets has no balances reported, despite the statement of financial position reflecting assets and liabilities movements; and
- iv. The movements in reserves and surplus balances in the statement of financial position cannot be linked to the statement of financial performance.

Under the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2.0 Unsupported Adjustments

The Management submitted the first set of financial statements on 25 September, 2020 and later submitted a final amended set on 29 March, 2021. However, there were no documents in support of the movements between the two sets of the financial statements as detailed out below;

Item	Revised Set of Financial Statements (Kshs.)	Initial Set of Financial Statements (Kshs.)	Variance (Kshs.)
Use of Goods and Service	36,182,748	36,984,383	(801,635)
Remuneration of Directors	14,179,404	13,278,379	901,025
Employee Costs	34,439,445	33,222,643	1,216,802
Repairs and Maintenance	4,260,542	4,228,050	32,492
Depreciation and Amortization	2,299,097	26,801,473	(24,502,376)
Property Plant and Equipment	38,390,503	13,761,831	24,628,672

Under the circumstances, the accuracy of the financial statements prepared and presented for audit for the year ended 30 June, 2020 could not be confirmed.

3.0 Depreciation Charge

The statements of financial performance reflect depreciation and amortization expense for the year of Kshs.2,299,097. However, the financial statements do not have disclosures on the depreciation policy detailing out the rates and the method of depreciation adopted which would form the basis for determining the accuracy of the charge. Further, although property, plant and equipment have been in existence since 1 July, 2019, depreciation charge has only been applied in the current period contrary to IPSAS 17.

Under the circumstances, the accuracy of depreciation charge of Kshs.2,299,097 for the year ended 30 June, 2020 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Anti-Female Genital Mutilation Board 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 adverse 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

1.0 Unresolved Prior Year Audit Matters

The following prior year audit matters remained unresolved as at 30 June, 2020: -

1.1. Unsupported Adjustments to the Financial Statements

The Management submitted the annual financial statements on 30 September, 2019 which were subsequently amended and a revised set submitted on 02 April, 2020. The following adjustments were made between the two sets of financial statements for which no relevant supporting documentation or adjustment journals were availed for verification: -

Component	Revised Financial Statements (Kshs.)	Initial Financial Statements (Kshs.)	Unsupported Variance (Kshs.)
Employee Costs	37,322,552	38,937,726	(1,615,174)
Remuneration of Directors	18,457,527	17,678,701	778,826
Repairs and Maintenance	4,106,527	3,641,243	465,284
General Expenses	41,151,998	41,385,449	(233,451)

Under the circumstances, it has not been possible to confirm the completeness and accuracy of the amended financial statements for the year ended 30 June, 2019.

1.2. Presentation of the Financial Statements

Although the Management has indicated that the financial statements have been prepared on accrual basis of accounting method under the IPSAS accounting framework, the statements do not conform to the presentation format as prescribed by the IPSAS Board as the statement of changes in net assets for the year ended 30 June, 2019 has no balances despite the movements of the reserves and surplus balances in the statement of financial position.

Under the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Directors Remuneration

The statement of financial performance and Note 8 of the financial statements reflects Kshs.14,179,404 as remuneration of directors. However, the following unsatisfactory observations were noted from the review of the expenditure: -

1.1. Non-Compliance with Procedures for Convening Board Special Meetings

During the year under review the Board held eleven (11) special meetings, four (4) being full board and seven (7) others for the board committees. However, no requisitions in writing by at least five members to convene a special meeting of the Board were done contrary to Section 3 of the schedule on provisions as to the conduct of business and affairs of the Board of the Prohibition of Female Genital Mutilation Act, 2011.

The meetings were therefore in contravention of the law and the allowances drawn thereof amounting to Kshs.1,870,800 were irregular.

1.2. Payment of Allowances to State Corporations' Advisory Committee Officers

During the year under review, the Board paid allowances to two representatives of the State Corporations' Advisory Committee in form of sitting allowances during a board members' performance evaluation meeting held on 18 and 19 February, 2020. This is contrary to the requirement of the State Corporations Act, Cap 446, Section 10(1) and Paragraph 4 of the Attorney General's advisory letter reference number AG/CONF/6/D/73 VOL.1 of 22 August, 2013 which emphasized that sitting allowance or other remuneration is only payable to duly appointed chairpersons and Board members attending board meetings.

To that extent, the Board was in breach of the law.

2.0 Non-Compliance with Public Service Human Resource Policies and Procedures.

Examination of the human resource records revealed that an officer was competitively recruited to the position of Manager Policy, Planning and Strategy vide Offer of Appointment Letter Ref. No. AFGMB/ADMIN/3/349 of 24 September, 2019 on a contract term of three years commencing the date of reporting on duty.

Examination of this process revealed the following anomalies: -

- i. The officer accepted the offer on 29 September, 2019 and indicated that he would officially report on duty on 15 October, 2019. However, no document was availed to confirm the formal date of reporting;
- ii. The officer vide his letter to the Principal Secretary, Ministry of Industry, Trade and Cooperatives dated 3 October, 2019 requested for secondment to the Board beginning 1 November, 2019. The Principal Secretary vide letter referenced 2006042245/90 and dated 7 October, 2019 wrote to the Public Service Commission requesting for approval for secondment of the officer to the Board for a period of three (3) years with effect from 1 November, 2019. The two letters were initiated by the officer prior to the date indicated as the reporting date on duty of 15 November, 2019. Further, secondment of officers from MDAs is initiated by the Accounting/Authorized officers on need basis and not the interested officer;
- iii. On the reporting day of 15 October, 2019, the officer informed the Accounting Officer of the Board that his former employer had lodged a request with the Public Service Commission that he be seconded to the Anti-FGM Board on the terms and conditions of service as stipulated in his offer of appointment letter. This was

noted to be un-procedural because the officer was offered a position at the Anti-FGM Board through his own initiative and the acceptance of the offer on 29 September, 2019 automatically separated him from the civil service and he should have been removed from the payroll at the Ministry of Cooperative;

The staff of the Anti-FGM Board are employees of the Board of Directors and their terms and conditions of service are those paid pursuant to advice given to the Board by the Salaries and Remuneration Commission in compliance with Article 230(4)(b) of the Constitution of Kenya, 2010. Vide a letter dated 18 December, 2019, the Assistant Manager HR sought approval from the CEO for payment of Kshs.101,221 being the difference in salary and allowances the officer was purportedly eligible for at the Board and what he was drawing then at the State Department and vide a Payment Voucher No.224 dated 6 January, 2020, the officer was paid Kshs.144,601 being the salary and allowances difference for the period between 15 October and 31 December, 2019 both days inclusive. It was however not established how the computation of the amount was arrived at or whether the Management sought and obtained an advisory from the Salaries and Remuneration Commission as required by law.

- iv. Management has also not provided any document to show that the secondment as sought from the PSC was granted and the terms;

Under the circumstances, the officer's continued service at the Board on terms and conditions of service that are unclear and not approved by the relevant Government agencies is in violation of Public Service Human Resource Policies and Procedures and the amount so far paid as the difference between the salaries and allowances may not be a proper charge to public funds.

3.0 Non-Compliance with Public Procurement and Assets Disposal Act, 2015

During the year under review, the Board procured services of a private motor vehicle garage to repair its vehicle registration number. GK A235S without subjecting the procurement to competition as required by law. Three garages submitted their respective estimates for the repair costs of the vehicle. However, the following anomalies were noted:

- i. There were no standard quotation forms filled and submitted to garages for them to indicate their respective estimated repair costs but rather it was the garages themselves who submitted their own internal forms quoting for the services;
- ii. It was noted that two garages quoted similar repair works /services but the garage that was issued with an LSO quoted for dissimilar works/services. It was therefore not procedurally correct to evaluate quotations for repair works that are not similar in scope and quantity.
- iii. No evidence was provided to show that the above three garages were in the list of prequalified suppliers for motor vehicle repairs and,
- iv. No professional opinion was given to the accounting officer as required in Section 84 of the Public Procurement and Asset Disposal Act, 2015.

From the foregoing, the Board is in breach of the law.

4.0 Non-Compliance with Public Finance Management Regulations

The Board did not have in place the Public Finance Management Standing Committee during the year as provided for under Section 18(1) of the Public Finance Management Regulations. No explanation was rendered on how the roles and responsibilities of the Committee were carried out by the Management of the Board or whether the entity was exempted from the requirement.

The Board was therefore, in breach of the law

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Board to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Board to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 February, 2022

Anti-Female Genital Mutilation Board
Annual Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2019-2020	2018-2019
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments – gifts and services-in-kind	5	120,400,000	96,432,000
Contribution In-Kind		5,017,720	4,792,836
Total revenue		125,417,720	101,224,836
Expenses			
Use of goods and services	6	36,182,748	41,773,992
Employee costs	7	34,439,445	37,322,552
Contribution in-kind	7b	5,017,720	4,792,836
Remuneration of directors	8	14,179,404	18,457,527
Depreciation and amortization expense	9	2,299,097	-
Repairs and maintenance	10	4,260,542	4,106,527
Contracted services		0	1,002,878
Total expenses		96,378,956	106,453,834
Surplus before tax		29,038,764	-5,228,998
Surplus/(deficit) for the period/year		29,038,764	-5,228,998
Net Surplus for the year		29,038,764	-5,228,998


The notes set out on pages 7 to 21 form an integral part of these Financial Statements

Anti-Female Genital Mutilation Board
Annual Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Notes	2019-2020	2018-2019
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	11	17,461,914	630,716
		17,461,914	630,716
Non-current assets		0	
Property, plant and equipment	12	38,390,503	28,482,042
Intangible assets		0	-
Total assets		55,852,417	29,112,758
Liabilities			
Current liabilities			
Payables		-	400,000
Total liabilities		-	400,000
Net assets		55,852,417	28,712,758
Reserves		29,038,764	-5,228,998
Accumulated surplus		26,813,653	23,483,760
Total net assets and liabilities		55,852,417	28,712,758

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

C.E.O. 
 Loloju
 Name: Shem Owala

Head of Finance

Chairman of the Board

Name:

Bernadette

Name: Agnes Pareyio



ICPAK Member

Number: 20468

Date: 25/03/2021.

Date: 25/03/2021.

Date.....

Annual Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2020

	Original Carried Forward Balance at 30 June 2019	Proposed Dividends	Carried Forward Balance at 30 June 2020
At July 1, 2018			
Revaluation gain			
Transfer of excess depreciation on revaluation			
Deferred tax on excess depreciation			
Fair value adjustment on quoted investments			
Total comprehensive income			
Capital/Development grants received during the year			
Transfer of depreciation/amortisation from capital fund to retained earnings			
Dividends paid – 2018			
Interim dividends paid – 2019			
Proposed final dividends			
At June 30, 2019			
At July 1, 2019			
Issue of new share capital			
Revaluation gain			

Annual Reports and Financial Statements
For the year ended June 30, 2020

	Ordinary Share Capital	Revaluation Reserve	Share Premium	Retained Earnings	Proposed Dividends	Capital Development Grants/Fund	Total
Transfer of excess depreciation on revaluation							
Deferred tax on excess depreciation							
Fair value adjustment on quoted investments							
Total comprehensive income							
Capital/Development grants received during the year							
Transfer of depreciation/amortisation from capital fund to retained earnings							
Dividends paid – 2019							
Interim dividends paid – 2020							
Proposed final dividends							
At June 30, 2020							

Annual Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	2019/2020	2018/2019
Cash flows from operating activities		
Receipts		
Government grants and subsidies	120,400,000	96,432,000
Total Receipts	120,400,000	96,432,000
Payments		
Compensation of employees	13,599,210	10,867,831
Goods and services	29,976,240	621,994
Rent paid	6,206,508	6,320,376
Other payments	41,579,278	83,850,797
Total Payments	91,361,236	101,660,998
Net cash flows from operating activities	29,038,764	-5,228,998
Cash flows from investing activities		
Purchase of property, plant, equipment and intangible assets	-12,207,558	-476,300
Net cash flows used in investing activities	-12,207,558	-476,300
Cash flows from financing activities		
Net cash flows used in financing activities	Nil	Nil
Net increase/(decrease) in cash and cash equivalents		
	16,831,206	-5,705,298
Cash and cash equivalents at 1 JULY	630,716	6,336,014
Cash and cash equivalents at 30 JUNE	17,461,914	630,716
	11	

Annual Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2020

	2019-2020		2019-2020		2019-2020		2019-2020		Remarks
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Revenue	Kshs		Kshs		Kshs		Kshs		
Government grants and subsidies	121,030,716	-	121,030,716	121,030,716	121,030,716	-	121,030,716	-	
Total income	121,030,716	-	121,030,716	121,030,716	121,030,716	-	121,030,716	-	
Expenses									
Compensation of employees	19,500,000	-	19,500,000	19,500,000	13,599,210	5,900,790	13,599,210	5,900,790	A
Goods and services	43,700,000	-	43,700,000	43,700,000	30,773,875	12,926,125	30,773,875	12,926,125	B
Rent paid	6,400,000	-	6,400,000	6,400,000	6,206,508	193,492	6,206,508	193,492	
Other payments	51,430,716	-	51,430,716	51,430,716	52,989,209	(1,558,493)	52,989,209	(1,558,493)	C
Total expenditure	121,030,716	-	121,030,716	121,030,716	103,568,802	17,461,914	103,568,802	17,461,914	
Surplus for the period	-	-	-	-	17,461,914	17,461,914	17,461,914	17,461,914	

Budget notes

A. The Board was to employ staff but due to outbreak of COVID-19 it was not possible

B: The activities of the Board could not be undertaken due to COVID-19

C The over expenditure was covered by savings of the previous year

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Board is established by and derives its authority and accountability from the Prohibition of Female Genital Mutilation Act 2011. The board is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *board's* accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Board*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2020

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non-exchange transactions are covered purely under Public Sector combinations as amalgamations.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 ADOPTION OF NEW AND REVISED STANDARDS (Continued)

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2020

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2022:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2022</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) **Budget information**

The original budget for FY 2019-2020 was approved by the National Assembly. 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 entity upon receiving the respective approvals in order to conclude the final budget.

The entity'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 financial performance has been presented on page 6 of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Taxes (Continued)

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

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 entity 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or; if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

f) 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.

g) Research and development costs

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

j) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Comparative figures

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

l) 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, 2020.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 TRANSFERS FROM OTHER GOVERNMENTS

(a)

	2019-2020	2018-2019
	KSh	KSh
Unconditional grants		
Operational grant	120,400,000	96,432,000
Total government grants and subsidies	120,400,000	96,432,000

5b) TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES

Name of the Entity sending the grant	Amount recognized in Statement of Comprehensive Income KSh	Amount granted under debt or income KSh	Amount recognised in Capital Income KSh	Total grant income during the year KSh	2019-2020 KSh
State Department for Gender	120,400,000	-	-	120,400,000	96,432,000
Total	120,400,000	-	-	120,400,000	96,432,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

		2018-2019
		RSK
Electricity	202,267	621,994
Professional services	-	-
Advertising	1,778,580	3,862,340
Conferences and delegations	7,500,820	11,795,266
Consulting fees	1,876,500	1,002,878
Fuel and oil	1,340,835	1,527,566
Insurance	2,833,615	1,102,015
Printing and stationery	11,994,335	12,629,613
Rental	6,206,500	6,320,376
Telecommunication	1,777,336	1,632,064
Training	671,960	1,279,880
Use of Goods and Services	36,182,748	41,773,992

7 EMPLOYEE COSTS

	Kshs	
Salaries and wages	13,599,210	10,867,831
Travel, motor car, accommodation, subsistence and other allowances	20,840,235	26,454,721
Employee costs	34,439,445	37,322,552

7b. NOTE: CONTRIBUTION-IN-KIND.

The Board received contribution in-kind of Kshs. 5,017,720 paid as salaries to deployed staff as analysed below.

	2019/2020	2018/2019
1. Environment and Natural Resources		
Shem Owala	1,238,840	1,126,320
2. State department of Gender		
Nixon Daria	795,500	808,200
Leah Maingi	1,324,080	1,138,320
3. Industrialization		
Paul Sirma	463,080	464,556
Tom Sirawa	351,600	361,800
4. Education		
Evelyne Musyoka	436,800	414,360
5. Defence		
Fredrick Owiti	407,820	479,280
Total	5,017,720	4,792,836

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 REMUNERATION OF DIRECTORS

Chairman's Honoraria	960,000	810,000
Directors emoluments	12,262,369	14,132,832
Other allowances	957,035	3,515,095
Total director emoluments	14,179,404	18,457,927

9 DEPRECIATION AND AMORTIZATION EXPENSE

Property, plant and equipment	2,299,097	-
Intangible assets		
Investment property carried at cost		
Total depreciation and amortization	2,299,097	-

10 REPAIRS AND MAINTENANCE

Maintenance of Building	139,979	1,513,609
Equipment and machinery	1,346,914	865,668
Vehicles	2,773,649	1,727,250
Total repairs and maintenance	4,260,542	4,106,527

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 CASH AND CASH EQUIVALENTS

Current account	17,461,914	630,716
Total cash and cash equivalents	17,461,914	630,716

(a) DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

		2019-2020	2018-2019
		RSRS	RSRS
a) Current account			
Cooperative bank	01141309435600	17,461,914	630,716
Sub- total			
Grand total		17,461,914	630,716

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 PROPERTY, PLANT AND EQUIPMENT

	2017	2018	2019	2020	2021	2022
At 1 July 2017	6,211,620	3,202,887	2,826,547	282,000	13,961,768	26,484,822
Additions	-	-	1,490,920		30,000	1,520,920
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
At 30 th June 2018	6,211,620	3,202,887	4,317,467	282,000	13,991,768	28,005,742
Additions		-	137,000	-	339,300	476,300
Disposals	-	-	-	-	-	-
At 30 th June 2019	6,211,620	3,202,887	4,454,467	282,000	14,331,068	28,482,042
At 30 th June 2019	6,211,620	3,202,887	4,454,467	282,000	14,331,068	28,482,042
Additions	12,207,558					12,207,558
Depreciation	2,299,097					2,299,097
At 30 th June 2020	16,120,081	3,202,887	4,454,467	282,000	14,331,068	38,390,503
At 30 th June 2020	16,120,081	3,202,887	4,454,467	282,000	14,331,068	38,390,503

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12b Accumulated depreciation has been removed for the Board to carryout Asset valuation before applying

13 RELATED PARTY BALANCES

Nature of related party relationships

Entities and other parties related to the entity 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 *board*, holding 100% of the *board's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. Other related parties include:

- i) The National Government;
- ii) The Parent Ministry;
- iii) Key management;
- iv) Board of directors;

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 EVENTS AFTER THE REPORTING PERIOD

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

15 ULTIMATE AND HOLDING ENTITY

The board is a Semi- Autonomous Government Agency under the Ministry of Public Service and Gender. Its ultimate parent is the Government of Kenya.

16 Currency

The financial statements are presented in Kenya Shillings (Kshs).

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference Number	Issue/Observation	Management Comments	Focal Point Person to resolve the issue	Status	Timeframe for resolution

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

C.E.O. 

Date... 25/03/2021

APPENDIX II: INTER-ENTITY TRANSFERS

	ENTITY NAME:	ANTI- FGM BOARD		
	Break down of Transfers from the State Department for Gender			
	FY 2019/2020			
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		22/08/2019	30,100,000	2019/2020
		10/12/2019	30,100,000	2019/2020
		20/01/2020	30,100,000	2019/2020
		03/06/2020	30,100,000	2019/2020
		Total	120,400,000	

The above amounts have been communicated to and reconciled with the parent Ministry

Finance Manager
Anti-FGM Board

Head of Accounting Unit
State Department for Gender

Sign Shawalla .
24/03/2021.

Sign [Signature]
26/3/2021

APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of the MDA/Donor	Date received	Nature: Recurrent/Development/Other	Total Amount - KES	Where Recorded/recognized					Total Transfers during the Year	
				Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific		
Ministry of Planning and Devolution		Recurrent								
Ministry of Planning and Devolution		Development								
USAID		Donor Fund								
Ministry of Planning and Devolution		Direct Payment								
Total										120,400,000

