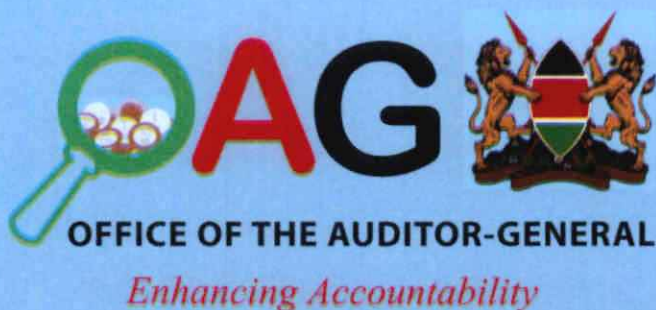


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REPORT

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THE AUDITOR-GENERAL

ON

**ANTI-FEMALE GENITAL MUTILATION
BOARD**

**FOR THE YEAR ENDED
30 JUNE, 2024**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 MAR 2025	
DAY: Thursday	
TABLED BY:	Hon. Noms Wacome Deputy Majority Party Whip
CLERK-AT-THE-TABLE:	Ar. Shibusko





ANTI-FEMALE GENITAL MUTILATION BOARD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

Anti-Female Genital Mutilation Board
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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms

Anti-FGMB	Anti-Female Genital Mutilation Board
CEO	Chief Executive Officer
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPADA	Public Procurement and Asset Disposal Act
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
UNICEF	United Nation Children Fund
UNFPA	United Nation Population Fund

B: Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

The Anti-Female Genital Mutilation Board (Anti-FGMB) was incorporated/ established under the Prohibition of Female Genital Mutilation Act 2011 in December 2011. The Anti-FGM Board is domiciled in Kenya.

(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:

- i) Honesty and integrity
- ii) Efficiency and effectiveness
- iii) Innovativeness and creativity
- iv) Inclusiveness
- v) Professional work ethics, work and excellence
- vi) Accountability and transparency

Mandate:

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

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(c) Key Management

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

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

No.	Designation	Name
1.	Board of Directors	1. Ms. Ipato Surum 2. Ms. Dianah Kamande 3. Ms. Lucy Kiria 4. Mr. Richard Mitingi 5. Ms. Susan Karuri 6. Ms. Emily Opati 7. Dr. Hassan Duale 8. Ms. Emily Maina 9. Dr. Bashir Issak
2.	Chief Executive Officer	Mrs. Bernadette Loloju
3.	Head of Programmes	Mr. Bennie Kutwa
4.	Head of Finance	CPA Josphat Mweu
5.	Head of Policy and Planning	Mr. Nicholas Songok
6.	Head of Procurement	Ms. Shelmith Leshinka
7.	Head of Human Resource	Ms. Habiba Bare
8.	Head of Communication	Mr. Brian Mureithi
9.	Head of Internal Audit	CPA Sarah Amisi

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Mrs. Bernadette Loloju
2.	Head of Programmes	Mr. Bennie Kutwa
3.	Head of Finance	CPA Josphat Mweu Kamuti
4.	Head of Policy and Planning	Mr. Nicholas Songok
5.	Head of Procurement	Ms. Shelmith Leshinka
6.	Head of Human Resource	Ms. Habiba Bare
7.	Head of Communication	Mr. Brian Mureithi
8.	Head of Internal Audit	CPA Sarah Amisi

(e) Fiduciary Oversight Arrangements

In the year ended there were three (3) committees of the Board established to assist in the discharge of its responsibilities and oversight obligations efficiently whose overall responsibility is as below;

Audit and Risk Committee

The Audit and Risk Committee shall monitor the Internal controls, Governance structures and Risk management to provide the Board with independent advice and guidance regarding the adequacy and effectiveness of management’s practices and potential improvements to those practices.

Finance and Administration committee

To ensure that the Board’s budget and procurement plan are in line with the mandate of the Board and aligned to the relevant laws, review quarterly and annual financial statements and recommend to full board for approval. Also advising the board on implementation of human resource instruments and aspects of administrations.

Programmes Committees

The programmes committee shall oversight the management on the level of compliance in implementing interventions and strategies that will result to the realization of the Boards strategic direction, mission, and vision.

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(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
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

Key Entity Information and Management (continued)

(i) Independent Auditor




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

(j) Principal Legal Adviser




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

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3. The Board of Directors.

Ref	Directors	Details
1.	 Mrs. Ipato Korema Surum Chairperson of the Board of Directors	Date of Birth: 1976 <ul style="list-style-type: none"> ● Currently pursuing MBA Degree ● Bachelor of Business Management ● Served as a community Development Assistant in Narok County. ● Served as Narok County Government as ward administrator.
2.	 Mr Hassan A. Duale -Director Alternate to PS Ministry of Education.	<ul style="list-style-type: none"> ● Date of Birth: 17/6/1977 ● Master's degree in education management ● Masters in business administration ● Member Audit & Risk Committee and Programmes Committee
3.	 Dr. Bashir Issak- Director Alternate to PS Ministry of Health	<ul style="list-style-type: none"> ● Date of Birth: 4/10/1970 ● Fellowship on Leadership in Maternal and Reproductive Health ● Master' in Medicine (MMED) ● Head of Family Health ● Coordinator Kenya Cuba Collaboration Project ● Program Coordinator UNFPA ● Senior Health Advisor DIFPARK. ● Member Finance & Administration Committee, Audit & Risk Committee and Programmes Committee


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4.	 <p>Ms Emily Maina- Director Alternate to PS State Department for Youth</p>	<ul style="list-style-type: none"> • Date of Birth:01/03/1966 • Bachelor’s Degree in Education • Master Degree in Curriculum Development • Deputy Director Youth Affairs. • Member Audit & Risk Committee, Programmes Committee and Finance & Administration Committee
5.	 <p>Ms Susan Wanjiku Karuri- Director Alternate to PS The National Treasury.</p>	<ul style="list-style-type: none"> • Date of Birth: 08/10/1985 • LL.M in International Economic Law • LL.B from Moi University. • Currently pursuing a Master of Arts in Public Policy and Administration. • Office of the Attorney General & Department of Justice • The Judiciary and the Ministry of Justice, National Cohesion and Constitutional Affairs. • Member, Finance and Administration and Audit & Risk Committee
6.	 <p>Ms. Emily Opati- Director Alternate to PS Gender</p>	<ul style="list-style-type: none"> • Date of Birth: 01/02/1968. • Bachelor’s degree in education. • Master’s in criminology. • Diploma in Women Empowerment and labour issues. • Certificate in counselling. • Deputy Children’s Officer • District Gender and Social Development Officer. • Deputy SDO Nairobi County • Deputy Director Gender • Member Finance & Administration and Audit & Risk Committee



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7.	 <p>Ms. Dianah Wanjiku Kamande Independent Director</p>	<ul style="list-style-type: none"> • Date of Birth:14/12/1982 • Degree in Governance, Peace and Conflict Studies • Diploma in Women in Leadership and Governance in Africa • Chairperson; Audit & Risk Committee and Finance & Administration • Member Programmes Committee
8.	 <p>Ms. Lucy Kawira Kiria Independent Director</p>	<ul style="list-style-type: none"> • 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. • Chairperson Programmes Committee and Audit & Risk Committee • Member, Audit and Programmes Committee
9.	 <p>Mr. Richard Matingi Independent Director</p>	<ul style="list-style-type: none"> • Born in 1986 • Delegate in the National Youth Council, Malindi in 2011 • Serves in the Board of Management of the Bishop Baldacchino Sec School. • Participated in the Equity Group Foundation 'Wings to Fly 'Program selection process as a Board Member. • Served in the Malindi Constituency Development as Fund Manager • Currently pursuing a Bachelor's degree in Commerce at Mt. Kenya University • Chairperson; Programmes • Member, Finance & Administration



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10.	 <p data-bbox="288 583 703 652">Mrs. Bernadette Resian Loloju Secretary to the Board</p>	<ul data-bbox="940 280 1433 572" style="list-style-type: none">• 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
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4. Key Management Team

	Management	Details
1.	 <p>Mrs. Bernadette Resian Loloju Chief Executive Officer</p> <ul style="list-style-type: none"> • B.A Community Development • M.A in Global Community Development • World Concern international for 3 years • World Vision Kenya for 10 years 	<p>Responsible for providing strategic and transformative leadership in development, regulation, coordination and supervision of the Anti-FGM programmes according to the provisions of the Prohibition of Female Genital Mutilation Act No.32 of 2011 that prohibits the practice of Female Genital Mutilation.</p>
2.	 <p>Mr. Bennie Kutwa Director, Programmes</p> <ul style="list-style-type: none"> • M.A in Social Development and Management • Bachelor of Education, Arts • Post Graduate Diploma in Project Planning and management • Post Graduate certification in monitoring and evaluation • Graduate teacher for 12 years • Chief Officer, Department of Public Service and Administration, Vihiga County for 4 years • Manager and deputy director, Programmes Directorate Anti-FGM Board for 5 years 	<p>Responsible for provision of strategic leadership and direction in the Programmes Directorate by planning, designing, implementing, evaluating, and review of Anti-FGM Programmes according to the Prohibition of Female Genital Mutilation Act No.32 of 2011.</p>



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3.	 <p>Mr. Nicholas Songok Deputy Director-Policy and Research Directorate</p> <ul style="list-style-type: none"> • M.A in Monitoring and Evaluation • Bachelor of Arts • Certified associate in project management (CAPM) • Principal Co-op Officer, Dept. of Finance & Marketing, Ministry of Industry, Trade and Co-operatives in 2019 • Deputy Director- Policy, Planning and Strategy, Anti-FGM Board for 5 years 	Responsible for provision of strategic leadership and direction in the directorate of Policy and Research regarding formulation, development, implementation and review of policies, action plans, guidelines and strategies.
4.	 <p>CPA Josphat Mweu Kamuti Deputy Director, Finance & Accounts</p> <ul style="list-style-type: none"> • PHD (ongoing) • MBA (Finance), • Bachelors of Commerce (Finance) • CPA(K) • 21 years' experience in Financial Management. 	Responsible for budget and budgetary control, working capital management, financial reporting development and implementation of sound accounting and financial management systems in line with Public Finance Management (PFM) Act 2012, Regulation 2015 and the International Public Sector Accounting Standards (IPSAS)

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5.	 <p>CHRP. Habiba Barre Assistant Director, Human Resource Development and Administration</p> <ul style="list-style-type: none"> • Bachelor of Business Management (Human Resource) • Certified Human Resource professional(CHRP) • Higher Diploma in Human Resource Management • Over 12 years' experience in People Management from various institutions 	<p>Responsible for provision of strategic human resource advisory services including recruitment & selection, placement, retention, training and development, performance management, discipline, administration of staff welfare and separation, coordination of administrative matters, security services and records management.</p>
4.	 <p>Ms. Shelmith Leshinka Senior Supply Chain Management Officer</p> <ul style="list-style-type: none"> • MCIPS • MSc. Procurement & Logistics • BSc in Supply Chain Management 	<p>Responsible for undertaking procurement of goods, works and services and management of inventories and disposal of assets in accordance with the provision of Public Procurement and Asset Disposal Act (PPADA) 2015 and Public Procurement and Asset Disposal Regulations 2020</p>

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5.	 <p>Brian Mureithi Public Communication Officer.</p> <ul style="list-style-type: none"> • M.A in Communication Studies (Development Communication) • Bachelors of Journalism and Mass Communication • 8 years' experience in communications and media practice 	Responsible for coordinating the enhancement of the Board's visibility, corporate image branding and facilitate effective communication channels between the Board, the internal and external stakeholders as guided by the Anti-Female Genital Mutilation Board Act and Public Relations strategies.
6.	 <p>CPA Sarah Amisi Deputy Director- Internal Audit and Risk Assurance</p> <ul style="list-style-type: none"> ● MBA- Finance ● BSc - Mathematics. ● Certified Public Accountant Kenya - CPA(K) ● Certified Information System Auditor -CISA ● Certified in Risk and Information Systems Control - CRISC ● Lead ISO auditor. ● Over 10 Years experience in Audit and risk management. 	Responsible for planning and implementing internal audit strategy that provides independent, objective assurance and consulting activity aimed at adding value, improving the operations of the Board and establishing risk management controls and governance processes.

5. Chairperson Statement

Female Genital Mutilation is a harmful cultural practice and also a form of gender-based violence perpetuated against millions of girls and women every year globally. Kenya has made notable strides towards abandonment of the practice. According to the Kenya Demographic and Health Surveys (KDHS) the national prevalence of FGM has declined over time from 32 % in 2003 to 27% in 2008/09 to 21% in 2014 and 15% in 2022.

The decline can be attributed to multi-faceted interventions mounted by both the state and non-state actors. The enactment and implementation of the Prohibition of FGM Act 2011, the constitution, Children’s Act 2022 among other regional and international legal provisions have also played a key role in the reduction of the prevalence.

However, the current 15% prevalence of FGM is very high. The Vision of the Board is to realize Zero Tolerance for FGM. Therefore, to accelerate the abandonment of FGM, we have adopted coordinated and systematic strategies. We have engaged all communities and focused on human rights and gender equality approaches. Our strategies have been more innovative, community led, emphasized on community dialogues and the empowerment of communities to act collectively to end the practice. For our interventions to be sustainable our strategies must be resilient enough to cope up with humanitarian crises such as climate change and pandemics.

According to (KDHS 2022), the knowledge about FGM among the Kenyan Population is over 90% for both men and women in all the counties. Therefore, it beats logic to learn that the prevalence of FGM is still high despite the knowledge and understanding of its consequences. This is a manifestation of defiance and an indication that communities will continue to perpetuate FGM not because of ignorance of its consequences but because of sustaining social norms in total disregard of the law and its effects to the survivors. It is therefore incumbent upon all the duty bearers and anti-FGM crusaders to fully implement the law as one of the deterrent strategies that will hasten the abandonment of FGM. Ending FGM needs a very strong political commitment and sound leadership. It has to be the first priority on the wish list of any responsible and committed government that subscribes to the rule of law.

It is on this basis that the Kenya Kwanza Government has prioritized the elimination of FGM in Kenya in its Plan. Under the Women Agenda point four of the 9 points the Government commits to increase funding to the Anti-Female Genital Mutilation (FGM) Board and fully implement the Anti-FGM law. On this basis His Excellency the President has pronounced a directive to end FGM in Marsabit County. The Board has therefore strategically planned and taken a leading role to involve religious leaders, youths, elders, women, partners and civil societies, survivors, the County Anti-FGM Steering committee, opinion leaders and County Government to collectively realize the presidential directive.

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The Board has enhanced partnerships and linkages which has resulted to more resource mobilization, joint programmes implementation and improved on reporting. The Board has also been able to develop a number of strategic documents including Guideline to Men and Boys Engagement in Ending FGM, FGM Journalist and Editors Tool Kit and Training Manual for Anti-FGM Champions, Guideline to Community Dialogue, Guideline to Alternative Rite of Passage and Eliminating FGM Handbook.

All these strategic Documents are meant to provide a framework in the implementation of FGM interventions and serve as resource, reference and learning materials. The Board has also translated the prohibition of FGM Act, 2011 to Arabic, Braille and into a simplified version. This is meant to increase awareness, knowledge and understanding of the existence of the Legal Framework. Due to the challenges of funding the Board has remained strategic in creating partnerships by bringing on board other partners such as UNFPA, UNICEF, Equality Now, Africa Led Movement to end FGM, World Vision, Amref-Health Africa among others. These partners have directly or indirectly funded the Board through funding, implementation of joint work plans, research, monitoring and development of strategic documents. To align its strategic direction to Vision 2030, Sustainable Development Goals, MTP 1V and the Bottom Up Economic Transformation Agenda the Board revised its Strategic Plan 2023-2027 under the following specific objectives; transform the social-cultural norms of communities to abandon FGM, create an enabling legal and policy environment towards elimination of FGM, enhance coordination, collaboration and partnerships for a unified fight against FGM, strengthen evidence-based decision making in prevention and response to FGM and enhance effective and efficient service delivery (institutional strengthening)

To fully implement the Strategic Plan and the National Policy for Eradication of FGM the Board has remained steadfast in creating and engaging grass root structures. These include establishment of County and Sub-County Anti-FGM Steering Committees. The structures are meant to harmonize, coordinate and create accountability mechanisms to all gender actors implementing Anti-FGM and GBV interventions. Movement building networks such as Youth Anti-FGM Networks, Survivors Forum and Anti-FGM Champions established by the Board will further amplify the voices of Anti-FGM crusaders.

Ipato Surum



Chairperson of the Board.

6. Report of the Chief Executive Officer

During the 2023-2024 FY the Board managed to implement a number of activities. This was in line to achieving the Vision of the Board which is having a society free from Female Genital Mutilation, the Board's Strategic Plan and the Government's Agenda of Bottom-up Economic Transformation Agenda(BETA).

Kenya Demographic and Health Survey 2022 indicates a decline of FGM from 21% in 2014 to 15% in 2022. The decline can be attributed by the great efforts of the Board, partners, Ministries, Departments, Agencies, Counties, civil societies, champions, role models and the media. The major millstones achieved during the period in review included amplifying the voices of FGM survivors by fully implementing the 2024 International Day for Zero Tolerance for FGM Theme- Investing in Survivors led movements to end FGM. According to the Kenya Demographic and Health Survey 2022 women who have undergone FGM are likely to take their daughters through FGM than those ones who have not. Therefore, involving survivors of FGM in the campaign against FGM will transform them from being perpetrators to anti-FGM champions.

Consequently, the Board engaged FGM Survivors in Marasabit, Elgeyo Marakwet, West Pokot, Narok, Garissa, Samburu, Baringo, Bungoma, Isiolo, Meru, Nyamira and Bomet Counties. FGM being a social norm practice the involvement of cultural leaders and elders to commit to end FGM will result to change of attitude, behaviour, stereotypes and practices related to FGM among the community members. It is on this basis that the Board engaged Kipsigis elders in Narok South and also organized an exchange programme with elders from Baringo, West Pokot, Migori and Samburu counties. The objective of the exchange programmes was to learn lessons from the Samburu elders following their Kisima Declaration in 2021.

To enhance coordination, share successes, challenges and lessons learnt the Board organized meetings for the County Anti-FGM steering Committees and Civil societies. The meetings also created an opportunity for the members of the steering committees and civil societies to share the situation of FGM at the community levels and areas that need attention and partnership. In addition, the meetings with the steering committees improved on coordination of activity implementation where members took a lead role in planning and executing major events such as International Day of Zero Tolerance for FGM and International Day of the Girl. Cross border FGM and medicalization of FGM are some of the emerging trends and poses huge impediments to the campaign against FGM. It is in this regard that the Board facilitated a cross border strategy meeting between senior security officers from Kenya and Tanzania in Migori County to discuss the situation of FGM in both countries, challenges and response mechanisms in cross border FGM. The Board also engaged Community Health Promoters in Migori and Kisii Counties with the view of mainstreaming Sexual and Health Reproductive education and the effects of FGM during their community engagements.

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Youths play a very important role in ending FGM because they are extremely receptive to the end FGM messaging and therefore their uptake of the end FGM campaign cannot be underestimated. To mobilize the voices of the young people to fully participate in the quest to end FGM the Board engaged university and college students in Narok and Samburu Counties. Ending FGM will only be realized in their generation and therefore cognizance of the fact that the age of cutting has been reduced youths bear the brunt of FGM and are also more at risk of being subjected to FGM. Thus, their involvement is of uttermost importance.

During the year in review, the Board was also able to observe Other International days that advance the rights of children and women and advocates for ending Gender Based Violence. Such days included; 16 Days of Activism against GBV, International Day of the Girl in Tharaka- Nithi, International Day of the African Child in Narok County, International Day of Women in Embu County and International Widows Day in Narok County. The Board used the International Days to create awareness on the effects of FGM and the existing policy and legal framework. The Board used various channels of engagement with the public including the media and physical community dialogues and outreach programmes to disseminate the information. Further, the Board supported and organized Alternative Rite of Passage and girls Mentorship programmes in Migori, Samburu, Narok and Baringo Counties.

In order to coordinate and partner with civil societies implementing Anti-FGM interventions the Board held a national Civil Societies meeting with CBOs to understand their key thematic and focal areas from the 22 hot spot counties. The meeting brought together key actors in Naivasha who shared their experiences and firmed up linkages and partnership. The Board further engaged the public on awareness creation through the mainstream media and local media such as Inooro FM, Nosim FM, Radio Togotane, Kameme FM and TVs. For both channels the Board reached out to about 27million Kenyans with information on the effects of FGM and the need to abandon FGM. To ascertain the level of change that the Board has realized in the interventions implemented the Board undertook monitoring visits in Narok, West Pokot, Bungoma, Migori, Elgeyo Marakwet and Samburu Counties

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In the course of implementing the mentioned activities to end FGM the Board has faced several challenges including but not limited to the Board's inadequate resource allocation for the 2023/2024 FY budget that affected the implementation of the workplan.

Also, many counties have not fully established all the Sub County Anti-FGM Steering Committees. This will have a negative impact on coordination and partnership among the anti-FGM Stakeholders. Being a social norm practice, FGM is deeply rooted among communities. As a result, the uptake of end FGM among communities in some communities has been slow notably in Narok and Elgeyo Marakwet Counties where cases of FGM were reported. Emerging trends in FGM such as crossborder FGM, medicalization and secrecy pose a great challenge to end FGM.

In an attempt to deepen on our success and mitigate the challenges the Board will endeavor to revamp and capacity build County and Sub-County Anti-FGM Steering committees, enhance Monitoring and Evaluation to ascertain the level of efficiency and effectiveness of our interventions. The Board will also re-launch and continuously strengthen Youth Anti-FGM Networks. The Board will further engage cultural elders and religious leaders. Sustained dissemination of the declaration to all stakeholders and community members will be crucial in enhancing the uptake, sustainability and ownership of declarations made by cultural leaders and elders. There will be enhanced cross border engagements especially among CBOs implementing Anti-FGM interventions among border communities. To sustain surveillance and reporting duty bearers will continuously be capacity build and involved. Engaging survivors and enhanced media campaigns will be deepened. Increased dissemination of IEC Materials and the Prohibition of FGM Act, 2011 and other strategic documents to communities. Improved collaboration especially with community led organizations working in hard to reach and insecure places. Enhanced engagement with partners to have joint implementation of activities and workplans and resources mobilization to strengthen the Board's outreach programmes.



Chief Executive Officer
Bernadette Loloju

7. Statement of Performance against Predetermined Objectives for FY 2023/2024

Anti-Female Genital Mutilation Board has eight (8) strategic pillars/themes and objectives within the current Strategic Plan for the FY 2022/2023-1. These strategic pillars/ themes 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 derived and achieved its performance targets set for the FY 2021/2022 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 counties supported by the Board to implement National Policy for the Eradication of FGM and County Anti-FGM	Capacity building of resource persons, steering committees and duty bearers on the National and County specific policies and action plans.	Capacity build and supported counties to implement the National Policy for Eradication of FGM in 22 FGM Hot spot Counties and county specific Anti-FGM policies and Action plans in 8 counties of

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		Specific Policies and Action Plans		Kisii, Migori, Tana River, Garissa, Wajir, Kajiado, Narok and Tharaka-Nithi Counties.
		Copy of the final Strategic Plan 2023-2027	Review of the Previous Strategic plan, Public Participation of the 2023-2027 Strategic Plan, development of the draft copies, validation and Launch	The Board's Strategic Plan was finalized and launched.

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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 2: Coordination, Partnership and collaboration	To strengthen Coordination, Partnership and collaboration with other institutions	<p>Number of County Steering Committees, non-state and state actors engaged and capacity build by the Board.</p> <p>Copy of the national non state actors conference report.</p> <p>Copy of the reports from community-based organizations</p>	<p>Supporting the County and Sub-County Anti-FGM Steering Committees to host quarterly and capacity building meetings.</p> <p>Hosting civil societies organization national forum</p> <p>Supporting community-based organizations to implement anti-FGM activities</p>	<p>Supported 13 County Anti-FGM steering committees to host quarterly and capacity building meetings.</p> <p>The Board organized and hosted the national non state actors conference from all the 22 FGM Hotspot Counties.</p> <p>The following community-based organizations were supported by the Board to implement Anti-FGM</p>

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			<p>during 16 days of Activism Against FGM.</p>	<p>Interventions; Progressive Cultures, Badili Tana Initiative, Kuria West Network, Gecisa CBO, Samburu Empowerment Programme, Murua Girl Child Foundation, Egesa FM, St. Peters Organization, Afy Africa, Goceso Women Group, Enduet Women Group, Maa Naretoi, Kanapte Cheptoo, Inua Dada and Safe Engage Foundation.</p>
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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 3: Mitigation of FGM emerging trends	To address FGM emerging trends	Implementing anti-FGM interventions to address emerging trends. Number of community Health Promoters engaged to address medicalization	Holding common cross border meetings with the CSOs and duty bearers to address cross border FGM and medicalization of FGM.	The Board facilitated a meeting between with 100 security officers from Kenya and Tanzania in Migori to strategize on prevention, reporting and response on cross border FGM. The Board also held meetings with 270 Community Health Promoters in Kisii and Migori Counties to mainstream and address Medicalization of FGM.
Pillar 4: Awareness Creation and Advocacy	To formulate and implement Programmes aimed at Addressing	No of persons trained/ sensitized on the effects of FGM and the legal Framework	-Capacity building of resource persons and duty bearers	Capacity build of 31,000 duty bearers and resource persons in 22 counties

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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		Reports	<p>Celebrate International Day of Zero Tolerance for FGM.</p> <p>Develop and distribute IEC materials on FGM</p> <p>Media</p> <p>Media Engagement</p>	<p>The Board organized survivor’s forum and reached 2323 people during International Day of Zero Tolerance for FGM through during, pre and post activities in the following counties; Kajaido, Meru, Bomet, Nyamira, Marsabit, Tharaka-Nithi, Bungoma, Isiolo, Baringo, Mandera, Baringo and Elgeyo Marakwet</p> <p>Over 1,000 IEC materials were produced and disseminate</p> <p>With the use of social and mainstream media Anti-FGM Board was able to spread anti-FGM messages to</p>

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		Report		<p>over 27 million Kenyans.</p> <p>Engaged 22 elected leaders of youth Anti-FGM Network from the 22 FGM hot spot counties with a view to forming a critical mass of people to campaign against FGM.</p>
		Report	Engagement with FGM survivors	<p>Capacity build 697 Survivors on the effects of FGM, economic empowerment opportunities and their vital role in the end FGM campaign in the following counties; West Pokot, Narok, Garissa, Samburu,</p>

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				Baringo, Bungoma, Marsabit, Elgeyo Marakwet and Isiolo
		Report	Observe International Day of the Girl	Pre, main and post activities were observed in Narok, Garissa, Tana- River, Laikipia and Tharaka Nithi where 2825 people were reached.
		Report	Observe International Women's Day, International Widows Day and Day of the African Child.	Reached 900 people in Embu, Marsabit and Narok Counties.

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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
		M&E Reports.	Monitoring and Evaluation Missions held	The Board undertook M&E missions in Elgeyo Marakwet, West Pokot, Narok, Baringo and Samburu, Narok, Garissa, Bungoma and Migori Counties

- 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.

8. Corporate Governance Statement

Board Composition

During the year under review, nine (9) persons served as directors. These comprised of Chairperson of the Board, three (3) independent directors, five (5) Directors- alternates to Principal Secretaries and Chief Executive Officer. Given below is the summary of Directors who served during FY 2023/2024.

No.	Name	Role
1.	Ms. Ipato Surum	Chairperson
2.	Mr. Richard Mitingi	Director, Independent
3.	Ms. Lucy Kiria	Director, Independent
4.	Ms. Dianah Kamande	Director, Independent
5.	Mrs. Emily Opati	Director, Alternate to the PS, State Department for Gender and Affirmative Action
6.	Ms. Susan Karuri	Director, Alternate to the PS, National Treasury
7.	Dr. Bashir Mohammad Issak	Director, Alternate to the PS Health
8.	Mr. Hassan Duale	Director, Alternate to the PS, Basic Education
9.	Ms. Emily Maina	Director, Alternate to the PS Youth Affairs
10.	Ms. Bernadette Loloju	Chief Executive Officer

Roles and Responsibilities of Directors

The Code of Governance for State Corporations Mwongozo and the Board's Charter outlines the roles and responsibilities of Directors.

Attendance to Board Meetings by Members

During the reporting period the Board held seven (7) full-board meetings, seven (7) Finance and Administration meetings, five (5) Programmes Committee meetings, five (5) Audit & Risk Committee meetings, seven (7) Ad hoc meeting. During the reporting period the Board held a total of thirty-one (31) meetings, in addition to twenty-five (25) meetings held for shortlisting and interviewing of nineteen (19) staff positions. Therefore, as required by Mwongozo Code of Governance, the Board of Directors dedicated adequate time to discharge its duty as presented in the tables below;

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FINANCE AND ADMINISTRATIVE COMMITTEE		12/13/2023	13/08/2023	29/08/2023	27/09/2023	13/10/2023	09/01/2024	11/04/2024	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME									
1	Mr. Richard Mitingi	√	√	√	√	√	√	√	7	7
2	Mr. Hassan Duale	√			√	√			7	3
3	Ms. Emily Opati	√	√	√	√	√	√	√	7	7
4	Ms. Emily Maina	√			√				7	2
5	Ms. Susan Karuri	√	√	√	√		√		7	5
6.	Ms. Diannah Kamande		√	√			√	√	7	4
7.	Dr. Bashir Isaack		√	√			√		7	3

PROGRAMMES COMMITTEE		10/07/2023	4/10/2023	8/01/2024	6/04/2023	8/04/2024	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME							
1	Mr Richard Mitingi	√	√	√	√	√	5	5
2	Mr. Hassan Duale	√		√	√	√	5	4
3	Dr. Bashir Issak	√	√	√	√		5	4
4	Ms. Emily Maina	√	√	√	√	√	5	5
5	Ms. Lucy Kiria	√	√	√	√	√	5	5
6	Ms. Diannah Kamande	√	√	√	√	√	5	5

AUDIT COMMITTEE		11/07/2023	5/10/2023	10/01/2024	9/04/2024	12/04/2024	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME							
1	Mr. Hassan Duale	√			√		5	2
2	Ms. Emily Maina	√	√	√	√	√	5	5
3	Ms. Emily Opati	√	√	√	√	√	5	5

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4	Ms. Lucy Kiria	√	√	√	√	√	5	5
5	Ms. Susan Karuri	√	√	√		√	5	4

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FULL BOARD COMMITTEE		4/07/2023	13/07/2023	16/10/2023	30/08/23	14/11/23	11/01/24	15/04/2024	NO. OF MEETINGS	NO. ATTENDED
S/NO	NAME									
1.	Hon. Anne Wang'ombe						√		7	1
2.	Ms. Ipato Surum	√	√	√	√	√	√	√	7	7
3.	Mr. Richard Mitingi	√	√	√	√	√	√	√	7	7
4.	Mr. Hassan Duale		√			√			7	2
5.	Ms. Emily Opati	√		√	√	√		√	7	5
6.	Ms. Emily Maina		√	√	√	√	√	√	7	6
7.	Ms. Susan Karuri	√	√		√	√	√		7	5
8.	Ms. Lucy Kiria	√	√	√	√	√	√	√	7	7
9.	Dr. Bashir Issak			√	√	√	√		7	4
10.	Ms. Diannah Kamande	√	√	√	√	√	√	√	7	7

ADHOC MEETING		4/07/2023	04/09/2023	26/09/2023	27/9/2023	23/01/2024	29/01/2024	22/02/2024	12/04/2024	NO. OF MEETINGS	NO. ATTENDED MEETINGS
S / N o	NAME										
1.	Ms. Ipato Surum				√		√			7	1
2.	Ms. Emily Opati		√	√	√	√	√	√	√	7	5
3.	Ms. Emily Maina	√					√		√	7	3
4.	Dr. Bashir Issak	√	√	√		√	√	√		7	6
5.	Ms. Dianah	√		√	√	√	√	√		7	5

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	Kaman de										
6.	Mr. Hassan Duale	√					√			7	2
7.	Ms. Lucy Kiria	√		√		√	√		√	7	4
8.	Mr. Richard Mitingi			√	√	√	√	√		7	4
8.	Ms. Susan Karuri					√			√	7	2

Board Charter

There is a board charter that provides guidelines to the Board in exercising its mandate. The charter was adopted by the organization in accordance with Mwongozo Code of Governance for State Corporations.

Directors' external activities and conflict of interest

The Board members conduct their activities while avoiding conflict of interest in line with Annexure I section D (10) (Conflict of interest) and Annexure II (section 3.1 (Prevention of conflict of interest) of the Mwongozo Code of Governance for State Corporations.

Board Remuneration

The remuneration of the Board of Directors is determined by a circular from the Office of the president Ref No. OP/CAB/IA on Management of State Corporations dated 11th March 2020 and circulars from Salaries and Remuneration Commission (SRC). The Salaries and remuneration Commission is an independent constitutional commission established under Article 230 of constitutional and the Salaries and Remuneration Commission Act 2011. The remuneration comprises of sitting allowance payable to members when attending to the business of the Board and an allowance paid monthly in arrears. Where transport is not provided, a Board member is paid mileage at prevailing AA rates, when Board members are working outside the Board's headquarters, they are entitled to Daily Subsistence Allowance (DSA) at applicable rates determined by SRC.

Appointment and Removal of directors

Board appointments is in line with Article 27 of the constitution and is done in a transparent and formal process governed by the principles of merit and consider mix of skills and competencies and maybe removed from office based on non-performance, non-attendance of meeting, unethical conduct or as set out in any constitutive documents or applicable law.

Board Ethics and Conduct

Board members should observe the highest standards of ethical conduct and comply with laws, rules and regulations to which they we subject. The Mwongozo requires Boards of state corporations to ensure that a code of conduct and ethic is developed in their organization. The Board is required to promote ethical conduct and sanction misconduct.

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The Board has a code of conduct and ethics that guides the Board and staff when undertaking their duties.

Conflict of Interest and Declaration of Interest

The Board of Directors has a statutory duty not to have interest that conflict with those of the Board. All Board members sign declaration of interest from indicating that they will disclose any matters of potential conflict of interest at the start of every meeting.

Board evaluation

The Board evaluation for F/Y 2023/2024 was conducted as guided by SCAC and the results of evaluation presented in the table below.

No.	Name	Position	Date of Appointment	Date of Expiry	Score	Percentage
1.	Mrs. Ipato Surum	Chairperson	20th-Jan- 2020	20th-Jan-2029	4.46	89.29
2.	Dr. Bashir Issak	Member	20th-May-	20th-May-2027	4.82	96
3.	Mrs. Dianah Kamande	Member	18th-Feb-	18th-Feb-2026	4.72	94.43
4.	Mrs. Emily Maina	Member	3rd-Mar-2020	3rd-Mar-2026	4.74	94.71
5.	Mrs. Emily Opati	Member	13th-Feb-	13th-Feb-2025	4.81	96.14
6.	Mrs. Lucy Kawira Kiria	Member	18th-Feb-	18th-Feb-2026	4.71	94.29
7.	Mr. Richard Mitingi	Member	7th-Jun-2023	7th-Jun-2029	4.66	93.29
8.	Ms. Susan Wanjiku Karuri	Member	15th-Jul-2020	15th-Jul-2026	4.71	94.29
9.	Mrs. Bernadette Resian Loloju	CEO	5th-Jul-2016	31st-Jul-2026	4.64	92.76
10.	Ms. Sarah Amisi	Internal	3rd-Mar-2023	3rd-Mar-2034	4.68	93.78
1.	Corporate Board				4.41	88.11

Board diversity

The Board composition is made of directors who have a wide range of skills and competencies. The board satisfies the constitutional requirement of having at least one-third of its existing members be of one gender, with female to male ratio 6:3.

Board Induction and Training

In the year ended all the Board of Directors attended two trainings facilitated by Institute of Certified Public Accountant (ICPAK); Board Master Class in the month of August 2024 and Board Audit Committee master class in the month of September 2024.

9. Management Discussion and Analysis

Activity undertaken	Place/County	Indicator	Target	Numbers achieved	Remarks
Awareness creation during International Day of Zero Tolerance for FGM, International Day of the Girl, International Women’s Day, International Day of the African Child, International Widows’ Day and 16 Days of Activism against FGM.	All the 22 FGM Hotspot counties	Number of people	36,600	40,000	Awareness creation on the effects of FGM and the existing legal framework
Capacity building of resource persons including elders, survivors of FGM, youths, women, religious leaders, Community Health Promoters, Alternative Rites of Passage and Duty bearers including National Government Administration Officers and Nyumba Kumi	22 FGM hotspot counties	Number of people	10,000	11,500	Capacity building of duty bearers and resource persons will enhance the knowledge and understanding on the effects of FGM, Legal framework and enforcement.

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<p>Quarterly meetings for the County Anti-FGM Steering Committees</p>	<p>Thraka-Nithi, Marsabit Bomet, Kisii, Migori, Elgeyo Marakwet, Narok, Tana River, Garissa, Elgeyo Marakwet, Laikipia,</p>	<p>Number of counties</p>	<p>4</p>	<p>11</p>	<p>The Steering committees are mandated to oversee implementation of all Anti-FGM interventions in counties.</p>
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10. Environmental and Sustainability Reporting

i) Sustainability strategy and profile

The Board has continued to ensure that it meets its financial, social and environmental obligations for long-term sustainability. In the year under review, the Board ensured that the resources were allocated to technically and financially feasible programmes as well as environmentally and socially sustainable.

ii) Environmental performance

The Ant-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. The Board embarked on tree

planting exercise in Migori county during the year under review, planting over three hundred (00) tree seedlings.

The planting of tree contributes to efforts to manage biodiversity.

iii) 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, 2010
- 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;

In the reporting year, the Board reviewed the Human Resource instruments, conducted skills gap and training needs analysis and subsequently trained all staff to address skills gaps and develop staff for proper succession planning.

Provision of group medical cover for the employees.

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.

iv) Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

The Board implements the Corruption Prevention Policy and Anti Bribery procedures in line with Anti-bribery Act. Furthermore, the Board undertakes corruption prevention and bribery risk assessment on a quarterly basis to identify critical touch points and implement controls to address potential risks.

b) Responsible Supply chain and supplier relations

Procurement policies have been in place to ensure fair competition considering the economy, efficiency, transparency and accountability according to legal and statutory requirements consistent with the governing law. The Board adheres to the Public Procurement and Asset Disposal Act 2015 and the Public Procurement and Asset Disposal regulations 2020 to increase transparency in procurement processes and pay the supplier on time.

v) Corporate Social Responsibility / Community Engagements

The Chief Executive Officer of the Board as a role model has been offering motivational talks to girls' schools in the FGM hotspot counties. This is aimed at motivating girls to pursue their dreams irrespective of the cultural barriers. Also, during the year under review the Board distributed sanitary towels to girls who graduated from alternative rite of passage in Migori County.

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the Board's affairs.

i) Principal activities

The principal activities of the Board are set out on (iv)

ii) Results

The results of the Board for the year ended June 30, 2024, are set out on page 1

iii) Directors

The members of the Board of Directors who served during the year are shown from page ix to xii. During the year Director Richard Mitingi was appointed as the Board member with effect from July 2023.

iv) 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



Mrs Bernadette Loloju
Secretary to the Board

12. Statement of Directors Responsibilities

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, 2024. 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 Board; (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 the State Corporations Act 2010. 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, 2024, and of the Board's financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the

**Anti-Female Genital Mutilation Board
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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.


In preparing the financial statements, the Directors have assessed the Board's ability to continue as a going concern.


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

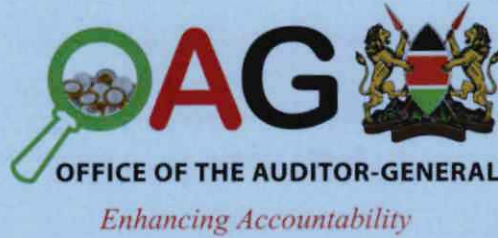
The Board's financial statements were approved by the Board of Directors on 25/09/ 2024 and signed on its behalf by:


.....
Name **Ipatu Surum**
Chairperson of the Board


.....
Name **Bernadette Loloju**
Chief Accounting Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ANTI-FEMALE GENITAL MUTILATION BOARD FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Anti-Female Genital Mutilation Board set out on pages 1 to 33, which comprise of the statement of financial position as at 30 June, 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Anti-Female Genital Mutilation Board as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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 opinion.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous years, several issues were raised under the Report on Financial Statements, Other Matter and Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the matters have remained unresolved.

Other Information

The Management are responsible for the other information set out on page iv to xlvii which comprise of Key Entity Information and Management, Statement of Performance Against Predetermined Objectives for the year, Management Discussion Analysis, Environmental and Sustainability Reporting and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Unapproved Over-Expenditure on Board Allowances

The statement of comparison of budget and actual amounts on remuneration of directors indicates a final budget of Kshs.14,460,000 against an actual expenditure of Kshs.17,049,685 resulting in unbudgeted expenditure of Kshs.2,589,685. Management has explained that the over-expenditure was as a result of appointment of a director who was stationed outside Nairobi and had to be paid subsistence and travel allowances.

In the circumstances, the regularity of the expenditure could not be confirmed.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Non-Compliance with the Mwongozo Code of Governance

Review of the Board of Directors minutes and records confirmed that the composition of the Board did not comply with Section 3.4(2b) of Mwongozo Code of Governance that states that the board should ensure that at least one member of the committee has relevant qualifications and expertise in audit, financial management or accounting, with

experience and knowledge in risk management and is a member of a professional body in good standing. Further, review of the Board of Directors files confirmed that one member was not a holder of a degree from a recognized university in Kenya and had no proven business management and had not served in a senior management position for a period of at least six (6) years contrary to Mwongozo Code of Governance. In addition, the Fund did not have a Corporation Secretary contrary to Section 1.20(1) of Mwongozo Code of Governance that requires the Board to be assisted by a qualified, competent and experienced Corporation Secretary who shall be competitively recruited.

In the circumstances, the Board of Directors was in breach of the Mwongozo Code of Governance.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


24 December, 2023


Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2024.

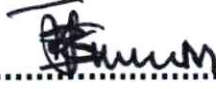
14. Statement of Financial Performance for the year ended 30 June 2024

	Notes	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	5a	248,900,000	102,570,000
Other Income			
Income from UNICEF	5b	3,900,000	13,005,740
Income from UNFPA	5b	10,986,200	-
Total revenue		263,786,200	115,575,740
Expenses			
Use of goods and services	6	180,504,769	81,728,478
Employee costs	7	32,955,003	29,762,554
Board Expenses	8	17,049,685	7,373,604
Depreciation and amortization expense	9	6,946,407	6,538,784
Repairs and maintenance	10	7,396,646	4,005,870
Total expenses		244,852,510	129,409,282
Surplus/Deficit for the year		18,933,690	(13,833,542)

The notes set out on pages 7 to 29 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:


.....
Name: **Bernadette Lololu**
Chief Executive Officer


.....
Name: **CPA JOSEPH KAMUTI**
Head of Finance


.....
Name: **Ipa to Surum**
Chairman of the Board

Date **13/12/2024**

ICPAK M/No: **19011**
Date **13/12/2024**

Date **13/12/2024**


Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
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15 Statement of Financial Position as at 30 June 2024

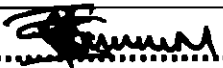
	Notes	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	15,993,429	32,583
Total Current Assets		15,993,429	32,583
Non-Current Assets			
Property, Plant and Equipment	12	18,100,133	19,477,314
Intangible Assets	13	751,347	1,502,693
Total Non- Current Assets		18,851,480	20,980,008
Total Assets		34,844,909	21,012,591
Liabilities			
Current Liabilities			
Trade and Other Payables	14	1,672,777	6,760,415
Total Current Liabilities		1,672,777	6,760,415
Total Liabilities		1,672,777	6,760,415
Net Assets			
Reserves		33,172,132	14,252,176
Total Net Assets and Liabilities		34,844,909	21,012,591

The financial statements set out on pages 1 to 10 were signed on behalf of the Board of Directors by:

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2024.


.....
Name **Bernadette Loleju**
Chief Executive Officer


.....
Name **CPA Joseph Kamun**
Head of Finance


.....
Name **Pato Surum**
Chairman of the Board

Date **13/12/2024**

ICPAK Member Number: 19011
Date **13/12/2024**

Date **13/12/2024**

16. Statement of Changes in Net Assets(Reserves) for the year ended 30 June 2024

	Retained earnings	Total
	Kshs	Kshs
As at July 1, 2022	11,591,007	11,591,007
Deficit for the year	(13,833,542)	(13,833,542)
Revaluation reserve	16,480,977	16,480,977
As at June 30, 2023	14,238,422	14,238,422
As at July 1, 2023	14,238,422	14,238,422
Surplus for the year	18,933,690	18,933,690
As at June 30, 2024	33,172,112	33,172,112

Anti-Female Genital Mutilation Board
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17. Statement of Cash Flows for the year ended 30 June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	5a	248,900,000	102,570,000
Donor Funds	5b	14,886,200	13,005,740
Total receipts		263,786,200	115,575,740
Payments			
Use of goods and services		180,504,769	81,728,478
Employee costs		32,955,003	29,762,554
Board Expenses		17,049,685	7,373,604
Repairs and maintenance		7,396,646	4,005,870
Total payments		237,906,103	122,870,506
Increase/Decrease in Accounts Payable		(5,087,639)	6,162,233
Net cash flows from/(used in) operating activities		20,792,458	(1,132,533)
Cash flows from investing activities			
Purchase of PPE and Intangible assets		(4,831,612)	(1,239,400)
Net cash flows from/(used in) investing activities		(4,831,612)	(1,239,400)
Net increase/(decrease) in cash & Cash equivalents		15,960,846	(2,371,933)
Cash and cash equivalents at 1 July		32,583	2,404,509
Cash and cash equivalents at 30 June		15,993,429	32,583

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**18. Statement of Comparison of Budget and Actual amounts for the year ended
30th June 2024**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from Other Governments entities	248,900,000		248,900,000	248,900,000	0	100
DONOR FUNDS - UNICEF	0	3,900,000	3,900,000	3,900,000	0	100
DONOR FUNDS - UNFPA	0	10,986,200	10,986,200	10,986,200	0	100
Total Income	248,900,000	14,886,200	263,786,200	263,786,200	0	100
Expenses						
Use of Goods and Services	165,882,000	14,886,200	180,768,200	180,504,769	263,431	100
Employee costs	47,995,895	(3,000,000)	44,995,895	32,955,003	12,040,892	73
Remuneration of Directors	11,460,000	3,000,000	14,460,000	17,049,685	(2,589,685)	117
Repairs and Maintenance	7,549,105	-	7,549,105	7,396,646	152,459	98
Total Expenditure	232,887,000	14,886,200	247,773,200	237,906,103	9,867,097	96
Surplus for the period	-	-	0	25,880,097	-	-
Capital Expenditure	16,013,000	-	16,013,000	4,831,612	11,181,388	30

- The under utilization of employee cost is due to delay in recruitment process.
- The board expense went up due to appointment of new directors.
- Capital expenditure went down due to non-purchase of motor vehicle.
- The changes between the original and final budget was due to funds received from donors.

19. Notes to the Financial Statements

1. General Information

The Board is established by and derives its authority and accountability from Prohibition of Female Genital Mutilation Act 2011. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Board's principal activity is to uphold the dignity and empowerment of girls and women in Kenya through the coordination of initiatives, awareness creation and advocacy against FGM.

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 areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements. 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, The Prohibition of FGM Act 2011, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Notes to the Financial Statements (Continued)

1. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2024.

There were no new and amended standards issued in the financial year.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>Not applicable</i></p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>Not applicable</i></p>
IPSAS 45-Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has</p>

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Standard	Effective date and impact:
	<p>clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Not applicable</p>
<p>IPSAS 46 Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement and recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Not applicable</p>
<p>IPSAS 47- Revenue</p>	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Not applicable</p>
<p>IPSAS 48- Transfer Expenses</p>	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>Not applicable</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>Not applicable</p>

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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

Notes to the financial statements (continued)

a) Budget information

The original budget for the Current FY 2023/2024 was approved by the National Assembly on 15th June 2023. 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 Board upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Board recorded nil additional appropriations on the 2023-2024 budget following the Board of Director's approval.

The Board'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 under section Statement of Comparable budgets of these financial statements.

Notes to the Financial Statements (Continued)

b) 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 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)

c) 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. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

a) Financial liabilities

Classification

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

b) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale,

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exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

f) Contingent liabilities

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

g) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. Currently the Board has no reserves maintained.

h) Changes in accounting policies and estimates

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

i) Employee benefits

Retirement benefit plans

The Board provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis.

Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the Financial Statements (Continued)

j) Related parties

The Board 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 Board, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

k) Service concession arrangements

The Board analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Board recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Board also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

Notes to the Financial Statements (Continued)

l) 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

m) Comparative figures

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

n) 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, 2024.

Notes to the Financial Statements (Continued)

3. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

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

Notes to the Financial Statements (Continued)

5 (a) Transfers from Other Government entities

Description	FY 2023-2024	FY 2022-2023
	KShs	KShs
Unconditional Grants		
Operational Grant	248,900,000	102,570,000
Total	248,900,000	102,570,000

The budget for the board for the year under review was increased by 150 percent.

5 (b) Donor Funds

Description	FY 2023-2024	FY 2022-2023
	KShs	KShs
Other Grants (UNICEF)	3,900,000	13,005,740
Other Grants (UNFPA)	10,986,200	-
Total	14,886,200	13,005,740

Transfers from Ministries, Departments and Agencies (MDAs)

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers (FY 2023-2024)	FY 2022-2023
	KShs	KShs	KShs	KShs	KShs
State Department of Gender and Affirmative Action	248,900,000	-	-	248,900,000	102,570,000
Total	248,900,000	-	-	248,900,000	102,570,000

Notes to the Financial Statements (Continued)

6. Use of Goods and Services

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Anti-FGM programmes expenses	83,195,481	13,326,845
Air Travelling expenses	2,294,730	1,377,465
Motor fuel	4,772,000	3,246,350
Branding /IEC Materials	14,486,708	4,541,901
Advertisement TV and Radio	6,397,320	3,166,200
Field facilitation and Mobilization	0	2,478,700
Conferences facilities on field activities	0	724,739
Donor funded activities	14,847,600	12,993,488
Office rent	7,023,647	6,832,760
Office internet	733,352	603,936
Hospitality suppliers	3,144,012	2,868,758
Electricity expenses	342,195	175,292
Contracted cleaning services	1,896,984	1,532,472
Conference and Seminars	2,379,560	4,507,413
Office maintenance	382,000	55,000
Staff training	6,642,822	2,779,681
Telephone expenses	1,192,500	1,177,000
Postage /Courier	9,450	71,510
General office suppliers	0	385,000
Software support expenses-ERP	1,472,962	827,171
Consultancy services	0	550,000
Print and Stationaries	2,166,404	327,100
Membership	169,500	86,782
Staff uniform	40,000	40,000
Travel, Subsistence & Other Allowances*	22,567,048	12,304,090
Staff medical cover	2,573,018	4,532,004
Team building	425,000	0
Training Levy (NITA)	8,550	
Recruitment Expenses	975,089	
Bank charges	366,837	216,821
Total Expenses	180,504,769	81,728,478

- Increase in expenditure is due to budget enhancement during the year under review and grants from Donors.

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7. Employee Costs

Description	FY2023-2024	FY2022-2023
	Kshs	Kshs
Basic salaries	17,736,747	13,789,145
House allowance	6,263,749	5,517,387
Extraneous allowance	1,060,500	1,074,000
Domestic allowances	187,200	187,200
Commuter allowance	1,616,066	1,407,483
Leave allowance	134,000	136,000
Entertainment allowance	800,000	780,000
Gratuity	3,074,806	6,670,926
Employers contribution to NSSF	307,800	60,800
Employers contribution to pension	1,358,279	139,606
Housing Levy	415,856	0
Employee costs	32,955,003	29,762,547

- Increase in employee cost is due to employment of new staffs.

8. Board Expenses

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Sitting Allowances -Full board	1,264,600	780,000
Directors Fees -Board Committees	1,827,000	1,496,000
Directors Fees-Special Sitings	894,000	400,000
Chairman/Honorarium	960,000	432,000
Directors Fees- Board Training	5,924,810	2,397,400
Directors Fees -Other Board Expenses	6,179,275	1,868,204
Total	17,049,685	7,373,604

- The board expense went up due to appointment of new director during the year under review.

Notes to the Financial Statements (Continued)

9. Depreciation and Amortization Expense

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Depreciation -Property, plant and equipment	6,195,060	5,787,437
Depreciation- Intangible assets	751,347	751,347
Total depreciation and amortization	6,946,407	6,538,784

The depreciation amount went up due to acquisition of new assets in the course of the year.

10. Repairs and Maintenance

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Motor Vehicle Maintenance	4,078,496	2,222,981
Repair and Maintenance-Office Equipment's & Computers	3,318,150	1,782,889
Total Repairs and Maintenance	7,396,646	4,005,870

11. Cash and Cash Equivalents

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Current Account	15,993,429	32,583
Total Cash and Cash Equivalents	15,993,429	32,583

Increase in cash and cash equivalents is due to non-purchase of motor vehicle.

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY2023-2024	FY2022-2023
		Kshs	Kshs
a) Current Account			
Cooperative Bank (GoK)	01141309435600	15,973,212	31,636
Cooperative Bank (Donor)	01141866586700	20,217	947
Grand Total		15,993,429	32,583

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12. Property, Plant and Equipment

Cost	Motor vehicle s	Furniture and fittings	Computers	Plant and Equipment	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
As at 30th June 2022	18,419,178	1,986,087	15,448,203	4,510,832	40,364,300
Additions	0	0	754,400	485,000	1,239,400
Asset Valuation	(434,178)	288,058	(13,567,003)	(2,639,559)	(16,352,682)
As at 30th June 2023	17,985,000	2,274,145	2,635,600	2,356,273	25,251,018
Additions	0	1,354,980	2,700,632	776,000	4,831,612
As at 30th June 2024	17,985,000	3,629,125	5,336,232	3,132,273	30,082,630
Depreciation					
As At 30th June 2022	13,013,124	1,478,978	15,623,203	3,884,582	33,999,887
Accum. Depreciation	4,496,250	284,269	752,800	254,117	5,787,436
As at 30th June 2023	4,496,250	284,269	752,800	254,117	5,997,404
Depreciation for Year	4,496,250	284,269	1,087,674	326,868	6,195,061
As at 30th June 2024	8,992,500	568,538	1,840,474	467,818	11,869,330
Net Book Values					
As at 30th June 2023	13,488,750	1,989,875	1,882,800	2,102,156	19,463,582
As at 30th June 2024	8,992,500	3,060,587	3,495,758	2,551,288	18,100,133

The change in the cost of fixed asset was as result of acquisition of asset during the course of the year.

Notes to the Financial Statements (Continued)

Valuation

All fixed asset were valued by Milford Appraisal professional valuers from the government in line with the National Assets and Liabilities Management Policy and Guidelines (issued 30th June 2020). The assets were revalued Milford Appraisal professional valuers Milford Appraisal professional valuers by professional valuers on this date 15th August 2022.

These amounts were adopted by the Board on 12th October 2022 with concurrence from the National Treasury.

(b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the fixed amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Plant And Machinery	3,132,273	467,818	2,551,288
Motor Vehicles	17,985,000	8,992,500	8,992,500
Computer Equipment	5,336,232	1,840,474	3,495,758
Furniture, And Fittings	3,629,125	568,538	3,060,587
Total	30,082,630	11,869,330	18,100,133

Notes to the Financial Statements (Continued)

13. Intangible Assets

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cost		
At beginning of the year	2,254,040	2,254,040
Additions		0
At end of the year	2,254,040	2,254,040
Amortization and impairment		
At beginning of the year	751,347	
Amortization	751,347	751,347
At end of the year	1,502,693	751,347
NBV	751,347	1,502,693

a. Trade and Other Payables

Description	FY 2023-2024	FY 2022-2023		
	Kshs	Kshs		
Trade payables	591,902	3,960,672		
Other payables(Payroll Deductions)	1,080,874.60	2,799,744		
Total trade and other payables	1,672,777	6,760,416		
Ageing analysis: (Trade and other payables)	FY 2023-2024	% of the Total	FY2022-2023	% of the Total
Under one year	1,672,777	100%	6,760,416	100%
Total (tie to above total)	1,672,777		6,760,416	

Notes to the Financial Statements (Continued)

The Board contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Board's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. 1,080 per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by Jubilee Pension Fund. Employees contribute 10% while employers contribute 20% of basic salary. Employer contributions are recognized as expenses in the statement of financial performance within the period they are incurred.

Notes to the Financial Statements (Continued)

b. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

Notes to the Financial Statements (Continued)

16. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Board 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 Parent Ministry.
- ii. County Governments
- iii. Other SCs and SAGAs
- iv. SCAC
- v. Key management.
- vi. Board of directors.

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Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Transactions with related parties		
a) Grants /transfers from the government		
Grants from national govt	248,900,000	102,570,000
Total	248,900,000	102,570,000
b) Key management compensation		
Directors' emoluments	17,049,685	7,373,604
Compensation to key management	19,984,896	19,094,904
Total	37,034,581	26,468,508

The Key staff relates to head of departments.

Directors emoluments relates to directors sitting allowances, medical expenses, Mileage and airtime.

Contingent Liabilities

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Contingent Liabilities		
Court Case old staff case against the Board ELRC	63,000,000	63,000,000
Total	63,000,000	63,000,000

The case relates to former staff seconded to Anti FGM Board from different ministries .

Notes to the Financial Statements (Continued)

17.Events after the Reporting Period

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

18.Ultimate And Holding Entity

The Board is a State Corporation/ or a Semi- Autonomous Government Agency under the Ministry of Public Service, Gender and Affirmative Action. Its ultimate parent is the Government of Kenya.

19. Currency

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

20. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Lack of lease agreement on rental expenditure; included in Use of Goods and Service expenditure of Kshs. 81,728,478 an expenditure on rent amounting to Kshs. 6,832,760 that is not supported by lease agreement</p>	<p>Lease agreement on rental expenditure available.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Failure to Fill Vacant Positions the Board has fourteen (14) employees in various cadres against the authorised establishment of sixty-six (66)</p>	Recruitment of additional twenty staff was concluded	Resolved	
	<p>Failure to Tag Assets. The board's newly acquired computers and plant and equipment valued at ksh.754,400 and ksh485,000 respectively were not tagged</p>	Process on going	Partially resolved	30 th October 2024
	<p>Internal Control Weaknesses The following internal control weaknesses were note: i) There is no segregation of duties in the accounts and procurement departments.</p>	This was majorly due to staff limitation, but with additional new staff the segregation of duties will be achieved	Resolved	

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	ii) The Board does not have a qualified ICT officer to manage the division.	Qualified ICT personnel now recruited.	Relved	
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	<p>Corporate Governance The CEO performs the functions of Corporation Secretary contrary to the requirement of Mwongozo</p>	<p>Awaiting response from Public Service Commission on a letter done and submitted to request for review of the Human Resource Instrument</p>	Partially resolved	31 st December 2024

 CEO Anti-FGM Board

Director General/C.E.O/M.D (enter title of head of Entity)

Date: 13/12/2024

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Public Service, Gender and Affirmative Action	15/08/2023	Recurrent	62,255,000	62,255,000	0	0	0	0	62,255,000
Ministry of Public Service, Gender and Affirmative Action	01/11/2023	Recurrent	62,255,000	62,255,000	0	0	0	0	62,255,000
Ministry of Public Service, Gender and Affirmative Action	01/02/2024	Recurrent	62,255,000	62,255,000	0	0	0	0	62,255,000
Ministry of Public Service,	16/05/2024	Recurrent	62,255,000	62,255,000	0	0	0	0	62,255,000

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Gender and Affirmative Action									
UNFPA	01/12/2023	Donor Fund	10,980,200	10,980,200	0	0	0	0	10,980,200
UNICEF	25/03/2024	Donor Fund	3,900,000	3,900,000	0	0	0	0	3,900,000
Total			263,786,200	263,786,200	0	0	0	0	263,786,200

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Appendix V- Inter-Entity Confirmation Letter

ANTI FGM BOARD, 54760 - 00200

The Anti FGM Board wishes to confirm the amounts disbursed as at 30th June 2024 is indicated in the table below.

Confirmation of amounts received by Anti-Female Genital Mutilation Board as at 30 th June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by State Department of Gender as at 30th June 2024				Amount Received by [beneficiary Entity] (KShs) as at 30 th June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
0030001500	15/08/2023	62,255,000	0	0	62,255,000	62,255,000	0
0030015667	01/11/2023	62,255,000	0	0	62,255,000	62,255,000	0
0030016075	01/02/2024	62,225,000	0	0	62,225,000	62,225,000	0
0030016661	16/05/2024	62,225,000	0	0	62,225,000	62,225,000	0
Total		<u>248,900,000</u>	<u>0</u>	<u>0</u>	<u>248,900,000</u>	<u>248,900,000</u>	0

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Entity:

Name CDA JOSEPH KAMUJI Sign [Signature] Date 13/12/2024