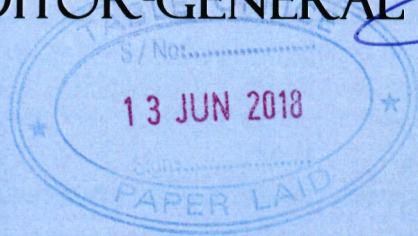


REPUBLIC OF KENYA



*Paper Laid*  
*By LOMP, (Hon. Wabukari)*  
*on 13/6/2018 at the Table*  
*of the House*

OFFICE OF THE AUDITOR-GENERAL



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**REPORT**

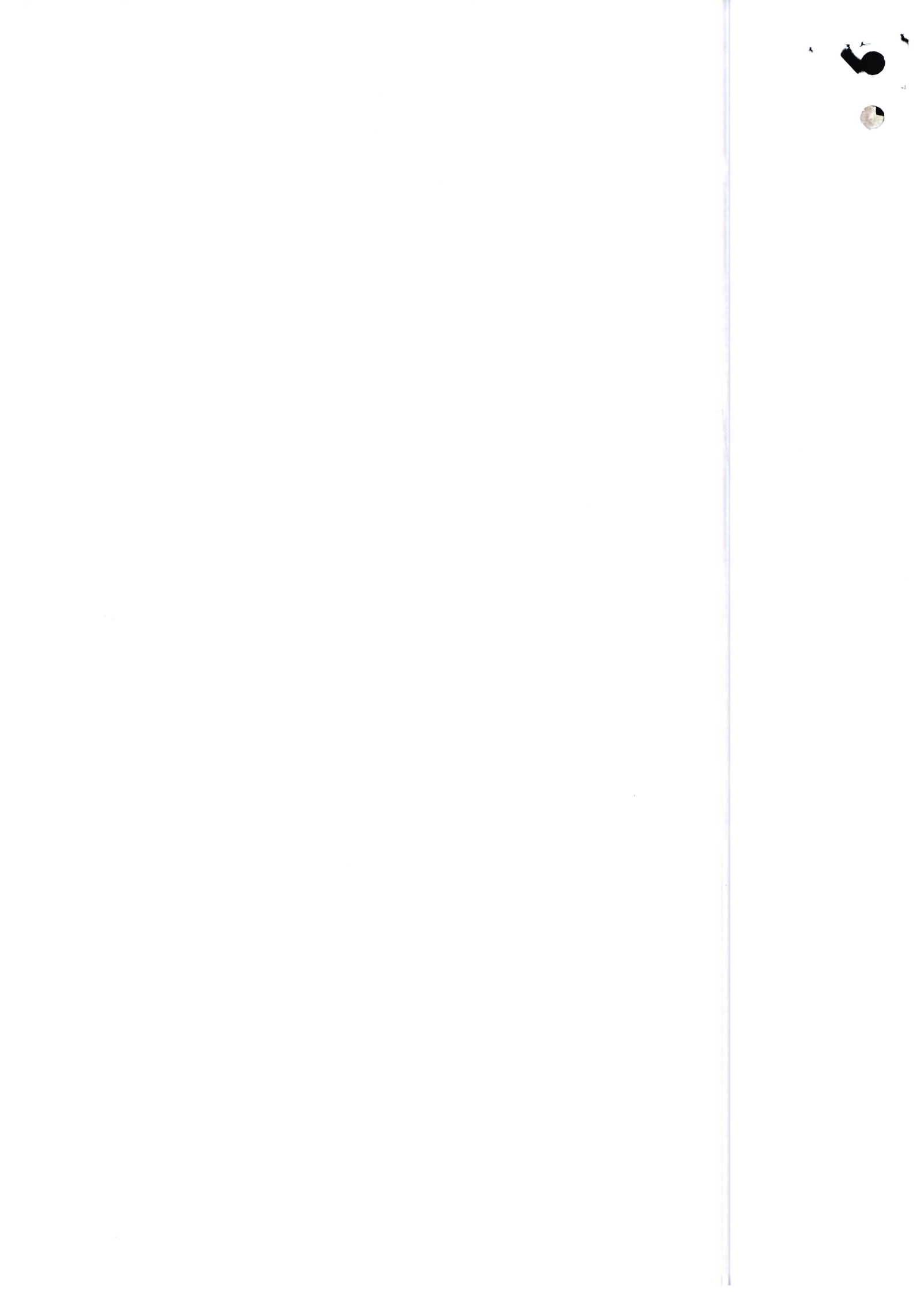
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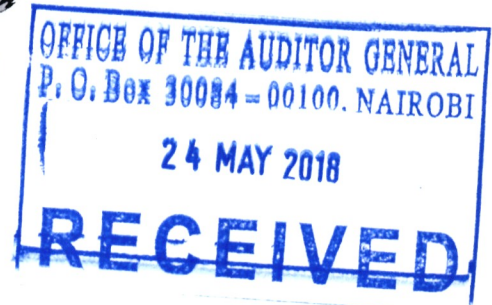
**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GENDER AND EQUALITY  
COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE 2017**





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**NATIONAL GENDER AND EQUALITY COMMISSION**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30<sup>TH</sup>, 2017**

---

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

**National Gender and Equality Commission  
Reports and Financial Statements  
For the year ended June 30, 2017**

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**National Gender and Equality Commission**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background Information**

The National Gender and Equality Commission (NGEC) is a constitutional commission established pursuant to Article 59 (4) & (5) of the Constitution and operationalized by the National Gender and Equality Act 2011. NGEC's key mandate is to promote equality and freedom from discrimination in accordance with Article 27 of the Constitution.

The vision, mission, core values and core function of the National Gender and Equality commission

**1.1 Vision**

To have a society that upholds gender equality, dignity, respect and fairness for all.

**1.2 Mission**

To effectively and efficiently promote gender equality and freedom from discrimination of all persons in Kenya.

**1.3 Core Values**

- Fairness: Treat all people with dignity and impartiality;
- Transparency: Act in an open and responsible manner;
- Accountability: Take responsibility of all omissions and commissions when executing its mandate;
- Respect for Diversity: Value opinions, circumstances, feelings and views of others, taking into account diversity;
- Inclusiveness: Facilitate the involvement of all stakeholders in its affairs;
- Integrity: Promote honesty and truthfulness.

**1.4 Core Functions**

- To promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution;
- Monitor, facilitate and advise on the integration of the principles of equality and freedom from discrimination in all national and county policies, laws, and administrative regulations in all public and private institutions;
- Act as the principal organ of the State in ensuring compliance with all treaties and conventions ratified by Kenya relating to issues of equality and freedom from discrimination and relating to special interest groups including minorities and marginalized persons, women, persons with disabilities, and children;
- Co-ordinate and facilitate mainstreaming of issues of gender, persons with disabilities and other marginalized groups in national development and to advise the Government on all aspects thereof;
- Monitor, facilitate and advise on the development of affirmative action implementation policies as contemplated in the Constitution;
- Investigate on its own initiative or on the basis of complaints, any matter in respect of any violations of the principle of equality and freedom from discrimination and make recommendations for the improvement of the functioning of the institutions concerned;

**National Gender and Equality Commission**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(a) Background Information (continued)**

- Work with other relevant institutions in the development of standards for the implementation of policies for the progressive realization of the economic and social rights specified in Article 43 of the Constitution and other written laws;
- Co-ordinate and advise on public education programs for the creation of a culture of respect for the principles of equality and freedom from discrimination;
- Conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution;
- Receive and evaluate annual reports on progress made by public institutions and other sectors on compliance with constitutional and statutory requirements on the implementation of the principles of equality and freedom from discrimination;;
- Conduct audits on the status of special interest groups including minorities, marginalized groups, persons with disabilities, women, youth and children;
- Establish, consistent with data protection legislation, data bases on issues relating to equality and freedom from discrimination for different affected interest groups and produce periodic reports for national, regional and international reporting on progress in the realization of equality and freedom from discrimination for these interest groups;

**(b) Key Management**

The *NGEC's* day-to-day management is under the office of the Commission Secretary/CEO

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 016 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Paul Kuria</b>
2.	Director Corporate Services	<b>Sora Badu Katelo</b>
3.	Finance Manager	<b>Sarah Baraza</b>

The accompanying financial statements constitute the financial statements for the National Gender and Equality Commission

**(d) Fiduciary Oversight Arrangements**

- i) Audit Committee:** The Commission is in the process of constituting the Audit Committee. Two members of the committee have been appointed. The recruitment of other members is in progress.

The committee is responsible for Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

**National Gender and Equality Commission  
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**ii) Finance, HRM and Administration committee:**

The committee is in place and provides oversight on budget implementation and all financial matters of the commission. The committee receives technical support from the secretariat committee.

**Members at Policy level**

1. Commissioner Florence Wachira
2. Commissioner Gumato Ukur Yattani
3. Commissioner Simon Ndubai
4. Paul Kuria – Ag. Commission Secretary

The main roles played by the Policy level committee are:

- To review all financial reports and make recommendation to the board. These include expenditure, receipts and procurement quarterly reports.
- Review all financial, procurement and programs quarterly and annual work plans and make recommendations to the board.
- Review printed supplementary budget proposals prepared by the secretarial and make recommendations to the board.

**Members at Secretariat Level**

1. Sora Katelo
2. Sarah Baraza
3. Lucy Jerono
4. Mathew Musau
5. Gorretty Osur

The main roles played by the Secretariat level committee include:

- To review and consider the cash flow plans for recommendation to the commission.
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the Commission.
- To advice the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the Commission in consultation with the Heads of Department.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.

**iii) Budget Implementation Committee**

This committee is composed of the following members drawn from technical and corporate services division of the commission.

1. Sora Katelo
2. Sarah Baraza
3. Lucy Jerono
4. Mathew Musau
5. Gorretty Osur
6. Joseph Mulei
7. Fredrick Lumiti

**National Gender and Equality Commission**  
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The committee roles were

- To review and consider the cash flow plans
  - To review the utilization of the cash limits and consider any changes as may be required;
  - To review the utilization of the donor funds voted for the Commission.
  - To advise the accounting officer on the challenges related to the budget implementation
  - To review and recommend the reallocation of payments
  - To review and approve the submission of the payment returns, payroll IPPDs, pending bills
- To participate in sector working groups

**iv) Human Resource and Advisory committee:**

The members who served the committee were:

1. Sora Katelo
2. Lucy Mandago
3. Sylvester Mbithi
4. John Nzioka
5. Mathew Musau
6. Gorretty Osur

**The roles played by the committee include:**

- Review training plans and training reports.
- Adjudicate disciplinary matters and make recommendations.
- Review commissions policy for technical inputs.
- Consider and approve staff training request,
- Review staff needs and welfare.

**National Gender and Equality Commission  
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For the year ended June 30, 2017**

**(e) Entity Headquarters**

P.O. Box 27512-00506  
Solution Tech Place  
Longonot Road, Upper Hill  
Nairobi, KENYA  
Telephone: (254) 2722778  
E-mail: info@ngeckkenya.org  
Website: www.ngeckkenya.org

**(f) Entity Bankers**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**National Gender and Equality Commission**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

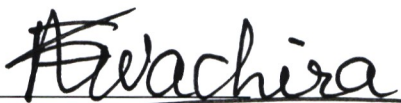
**II. FOREWARD BY COMMISSION CHAIRPERSON**

During the financial year 2016/2017, the Government of Kenya allocated the National Gender and Equality Commission KShs.395,960,825/= Of this allocation, the Commission received KShs. 8,990,390/= as a grant on the development vote supplementing the commission general resource envelope. The commission was able to accomplish its set targets despite the challenges of inadequate funding and budget cuts experienced during the year. Successful implementation of the commission activities in the work plan a result of the strategic guidance to the secretariat by four commissioners who served during the year, GOK funding and complimentary resources from development partners including UN Women, Ford Foundation, Coffey International, IDLO and UNDP.

During the reporting period, the Commission contributed towards development of legal instruments and policies responsive to principle of equality and inclusion of vulnerable populations in national and county government development agenda. The commission made inputs in more than 54 laws in both levels of government, engaged in 10 court matters of public interest on issues of equality and inclusion and completed 4 rapid response missions on emerging issues of equality. The Commission contributed in the international reporting mechanisms on agreements, treaties and conventions Kenya has ratified on issues of equality and inclusion due in the last financial year including Commission on Status of Women, International Convention on Civil and Political Rights, Convention on the Elimination of all forms of Racial Discrimination and on 22<sup>nd</sup> Conference of Parties UN framework for Convention on Climate Change, UN working group on Ageing 2016/2017 among others.

The Commission completed strategic interventions on mainstreaming issues of equity and inclusion in political, economic and social spheres of life. The commission launched first ever report on the status of Equality and Inclusion in Kenya, report on economic burden of gender based violence in Kenya status of access to education for children with disabilities and audit of residential institutions of older members of society in Kenya among others. The commission issued 20 advisories to public and private institution on matters of equality and inclusion including to parliament, presidency, ministries and county governments.

The commission completed mapping and profiling of the minority and marginalized groups in Kenya. The report has been validated and will provide baseline data for country and national governments on social development programs as well as guide in 2017 elections on compliance with fair representation principle of minority and marginalized groups. The commission renewed its efforts in the search for a plausible mechanism to realization of the not more than two thirds gender principle in Parliament including litigating successfully in court. The Commission will continue to engage the National assembly to comply with the court ruling.



**For Chairperson**

**Dr. Florence N. Wachira (MBS)**

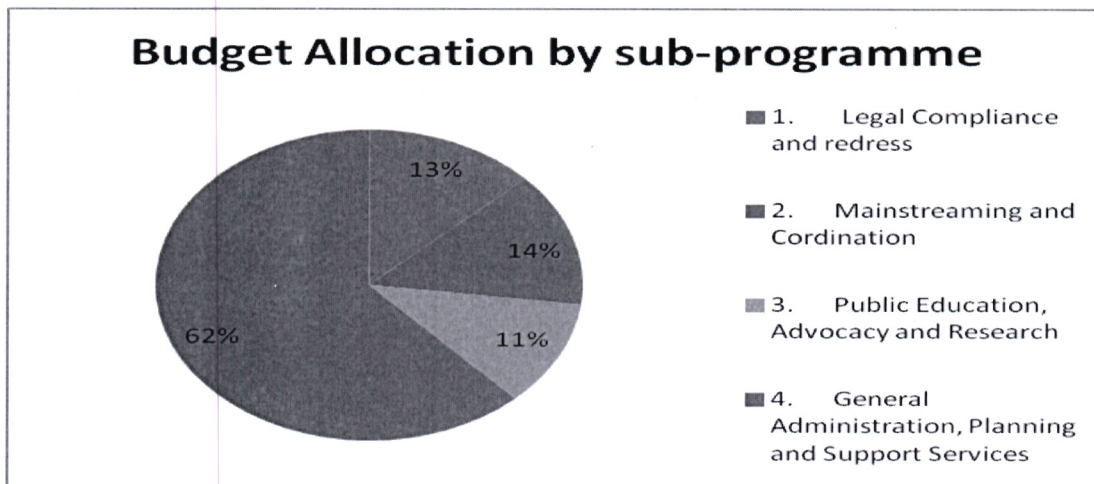
### III. FOREWARD BY COMMISSION SECRETARY

National Gender and Equality commission is mandated to **promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution**. Its mandate covers all Kenyans, with special emphasis on: women, youth, children, elderly persons, persons with disabilities (PWDs), marginalized and minority groups as the NGEC Act (2011).

#### **Budget allocation**

In the financial year 2016/17 the National Gender and Equality commission had a gross budget of **KShs. 395,960,825** which was made up of **KShs. 386,970,435** and **KShs. 8,990,390** for recurrent and development vote respectively. The development vote was a grant from UN Women through external resources department of National Treasury.

This gross budget was expended under the programme for promotion of Gender Equality and Freedom from Discrimination under the following four sub-programmes as shown in the Chart herein.



- ii. **Legal Compliance and Redress:** The objective of the sub programme is to monitor, facilitate and advise on the integration of the principles of equality and freedom from discrimination in all national and county policies, laws, and administrative regulations in all public and private institutions and investigate and seek redress for violation of principles of equality and inclusion as envisaged under article 27 and 43 of the constitution. It was allocated Kshs. 53,493,152 representing 13% of the budget.
- iii. **Mainstreaming and Coordination:** The objective is to co-ordinate and facilitates mainstreaming of issues of gender, persons with disabilities and other marginalised groups in national development programs and actions and to advise the Government and facilitate the implementation of affirmative actions and programs. It was allocated Kshs. 58,357,144 representing 14% of the budget.
- iv. **Public Education, Advocacy and Research:** The main objective is to co-ordinate and advice on public education programmes for the creation of a culture of respect for the principles of equality and freedom from discrimination, conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution. It was allocated Kshs. 43,539,915 representing 11% of the budget.

**National Gender and Equality Commission  
Reports and Financial Statements  
For the year ended June 30, 2017**

- v. **General Administration and Support Services:** Its objective is to to strengthen institution capacity to deliver on its mandate. It was allocated Kshs. 249, 630,654 representing 62% of the budget.

**Key Performance Highlights**

**Financial Performance Summary**

**Actual Performance against Budget for Year to 30<sup>th</sup> June 2017**

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	395,960,825	390,190,390	5,770,435	1%
Total Payments	395,960,825	<b>390,157,402</b>	5,803,423	1%
<b>Surplus for the Year</b>	-	<b>32,988</b>	<b>-32,988</b>	<b>&gt;100%</b>

Actual receipts by the commission stood at 1% below budget while actual payments were 1% below budget. This is attributable to underutilization of budget allocation for personnel emolument occasioned by late replacement of staff who resigned from the commission and the underutilization of development funds under UN Women grant whose contract period overlaps to the next financial year,

**Budget Utilisation**

The Commission spent **KShs. 390,157,402** against an approved budget of **KShs. 395,960,825** representing absorption of **99%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the Table herein:

Revenue/Expense XItem	Approved Allocation	Percentage Allocation	Actual Payment	Variance
	Kshs.		Kshs.	Kshs
<b>Payments</b>				
Compensation of Employees	147,105,584	36%	144,062,250	3,043,334
Use of goods and services	187,646,043	46%	185,334,767	2,311,276
Social Security Benefits	18,500,000	5%	18,500,000	0
Acquisition of Assets	42,709,198	13%	42,260,386	448,812
<b>Total payments</b>	<b>395,960,825</b>	<b>100%</b>	<b>390,157,402</b>	<b>5,803,423</b>

It should be noted 46% of budget allocation for the commission was used on procurement of goods and services, 36% for personnel emoluments, 5% on gratuity and 13% is for acquisition of fixed assets. Comparing the current financial year to FY 2015/16, there is an increment of 23% in utilization from Kshs. 303M in FY 2015/16 to Kshs. 395 Million IN FY 2016/17.

**National Gender and Equality Commission  
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**Receipts**

The Commission receipts mainly comprise of exchequer releases from the National Treasury and external grants from donors. During the financial year 2016/17 the commission received a total of Kshs. 390,190,390 comprising of Kshs. 381,200,000 exchequer releases from National Treasury and Kshs. 8,990,390 proceeds from UN Women grants through direct payment for services and goods. This is an increment of 26% for total receipts compared Kshs. 309Million received in FY 2015/16.

**Payments:**

The total payments for the FY 2016/17 were Kshs. 390.15Million representing 28.7% increment compared to Kshs. 303.9 Million spent in the FY 2015/16.

The payments for FY 2016/17 comprises of Kshs. 185.3 Million spent use of goods and services, Kshs. 144 Million compensation to employees, 18.5 Million Payment of gratuity and 42.2 Million for acquisition of fixed assets.

**Financial Asset Summary:**

The financial assets held by the commission as at 30.06.2017 totalled to Kshs. 66,350,971.This comprised of Kshs.32,988 cash balance held on the recurrent account at Central Bank of Kenya and Kshs. 66,317,983 cash held on the deposit account at Central Bank of Kenya. This is an increase of Kshs. 828,262 from the balance of Kshs. 65,522,709 for FY 2015/16.

**Cash Flows and Cash Position**

The cash and bank balances held by the National Gender and Equality Commission as at 30<sup>th</sup> June 2017 was KShs 66.35 Million compared to KShs 65.5 Million held as at 30<sup>th</sup> June 2016. The breakdown of the cash and bank balances is as summarized in the table herein.

**Cash and Bank Balance**

Cash and Bank balances	As at 30 <sup>th</sup> June 2017	As at 30 <sup>th</sup> June 2016	Change	%
	KShs	KShs	KShs	Change
Bank Balances	66,350,971	65,522,709	828,262	1.2%

Bank balances increased by 1.2% as a result of increased deposits for staff gratuity.

**Cash Flow Activities**

Net cash flows utilised in investing activities increased due to a increase in amounts utilized in the acquisition of assets. There was an increase in cash flow from operations activities due to increment in the budget.

The table herein summarizes cash flows generated and used from various activities.

**National Gender and Equality Commission**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

Cash Flow Activities	Year to 30 <sup>th</sup> June 2017	Year to 30 <sup>th</sup> June 2016	Change	%
	KShs	KShs	KShs	Change
Net Cash Flows generated from Operating activities	43,088,648	57,299,132	(14,210,484)	(32%)
Net Cash Flows used in Investing activities	(42,260,386)	(11,596,178)	(30,664,208)	264%
<b>Net increase in Cash and Cash Equivalents</b>	<b>828,262</b>	<b>45,702,954</b>	<b>(42,722,689)</b>	<b>(98%)</b>
<b>Cash and Cash Equivalents at 1 July</b>	<b>65,522,709</b>	<b>19,819,755</b>	<b>35,049,895</b>	<b>(231%)</b>
<b>Cash and Cash Equivalents at 30 June</b>	<b>66,350,971</b>	<b>65,522,709</b>	<b>2,983,375</b>	<b>1.2%</b>

**Key Achievements of the National Gender and Equality commission in the FY 2016/17**

The Commission accomplished the following during FY 2016/17:

- Submitted 14 reports on state compliance with International treaties and Convention including attending the commission on Status of Women, international Convention on Civil and Political rights among others.
- Issued 20 advisories to county and National Government on affirmative actions and programs for Special Interest Groups
- Received/ Investigated 74 cases on Violation of rights of inclusion
- Litigated on 10 cases of matters of public interest including the 2/3 gender rule principle and violation of reproductive rights of women.
- Reviewed 50 National and County laws, policies, administrative regulations for compliance with principles of equality and inclusion.
- Undertook 14 audits on issues affecting SIGS on select ECOSOC themes
- Launched 10 reports including the status of Equality and Inclusion in Kenya, public inquiry on child pregnancies, audit of residential institutions of older members of society, gender equality and political processes in Kenya, among others.
- Held 48 stakeholders coordination forums and distributed across various SIGS

**Under UN Women Project:**

- Audited national and county laws on their sensitivity and specificity on matters of equality and inclusion, prepared a report on contributions of the commission on resolution 1325- (women and peace), developed guidelines on county gender responsive budgeting.
- Implemented the campaign against gender based violence in Kenya.

**Emerging Issues**

- a) High demand for social safety programs due to increased vulnerability of women, youth, and older members of the society, PWD and nomadic communities.

**National Gender and Equality Commission**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

- b) Increased violation of principles of equality and inclusion in both private and public sphere with high incidence reported among children, older members of the society, minorities and PWDS.
- c) Need for coordinated response to vulnerability of special interest groups on the following: Disasters, erratic climate changes, large natural resource mining, energy and infrastructure projects that displace population.

**Challenges**

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

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in inability to effectively discharge its mandate
- ii. **Low staff establishment:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery. The commission will initiate negotiation for recruitment of more staff.
- iii. Inability to fully operate county offices due to limited resources
- iv. There also lacks clear milestones to progressive realization of ECOSOC rights. The commission will in 2016/17 invest heavily on interventions to address these challenges



Ag. Commission Secretary/CEO  
Sora Badu Katelo

**National Gender and Equality Commission**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

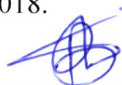
The Accounting Officer in charge of the National Gender and Equality Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Gender and equality Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the National Gender and equality Commission further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the National Gender and equality Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 6th April 2018.



**Finance Manager**  
**Beatrice Cheruiyot**



**Ag. Commission Secretary/CEO**  
**Sora Badu Katelo**

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GENDER AND EQUALITY COMMISSION FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

##### **Opinion**

I have audited the accompanying financial statements of National Gender and Equality Commission set out on pages 1 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Gender and Equality Commission as at 30 June, 2017, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Gender and Equality Act 2011.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has been applied lawfully and in an effective way.

##### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Gender and Equality Commission in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Key Audit Matters**

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

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*Report of the Auditor-General on the Financial Statements of National Gender and Equality Commission for the year ended 30 June 2017*

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

## **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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

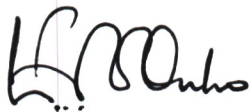
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Commission's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**


**30 April 2018**

**National Gender and Equality Commission  
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**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	8,990,390	-
Transfers from National Treasury	2	381,200,000	309,000,000
<b>TOTAL REVENUES</b>		<b>390,190,390</b>	<b>309,000,000</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	144,062,250	110,314,534
Use of goods and services	4	185,334,766	137,153,717
Social Security Benefits	5	18,500,000	43,700,000
Acquisition of Assets	6	42,260,386	11,596,178
Other Expenses		-	1,157,490
<b>TOTAL PAYMENTS</b>		<b>390,157,402</b>	<b>303,921,919</b>
<b>SURPLUS/DEFICT</b>		<b>32,988</b>	<b>5,078,081</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:

  
\_\_\_\_\_  
**Finance Manager  
Beatrice Cheruiyot**

  
\_\_\_\_\_  
**Ag. Commission Secretary/CEO  
Sora Badu Katelo**

**National Gender and Equality Commission  
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**VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7	66,350,971	65,522,709
Cash Balances		-	-
<b>Total Cash And Cash Equivalents</b>		<b>66,350,971</b>	<b>65,522,709</b>
Accounts Receivables - Outstanding Imprest and Clearence Accounts		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>66,350,971</b>	<b>65,522,709</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	8	45,470,081	44,674,807
<b>NET FINANCIAL ASSETS</b>		<b>20,880,890</b>	<b>20,847,902</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	20,847,902	15,769,821
Prior year adjustments		-	-
Surplus/Defict for the year		32,988	5,078,081
<b>NET FINANCIAL POSSITION</b>		<b>20,880,890</b>	<b>20,847,902</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:



**Finance Manager  
Beatrice Cheruiyot**



**Ag. Commission Secretary/CEO  
Sora Badu Katelo**

**National Gender and Equality Commission  
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**VII. STATEMENT OF CASH FLOWS**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	1	8,990,390	-
Transfers from National Treasury	2	381,200,000	309,000,000
		<b>390,190,390</b>	<b>309,000,000</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	144,062,250	110,314,534
Use of goods and services	4	185,334,766	137,153,717
Social Security Benefits	5	18,500,000	43,700,000
Other Expenses		-	1,157,490
		<b>347,897,016</b>	<b>292,325,741</b>
<b>Adjusted for:</b>			
Changes in receivables		-	-
Changes in payables		795,274	40,624,873
Adjustments during the year		-	-
<b>Net cashflow from operating activities</b>		<b>43,088,648</b>	<b>57,299,132</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	(42,260,386)	(11,596,178)
<b>Net cash flows from Investing Activities</b>		<b>(42,260,386)</b>	<b>(11,596,178)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>828,262</b>	<b>45,702,954</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	7	<b>65,522,709</b>	<b>19,819,755</b>
<b>Cash and cash equivalent at END of the year</b>		<b>66,350,971</b>	<b>65,522,709</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:



**Finance Manager  
Beatrice Cheruiyot**



**Ag. Commission Secretary/CEO  
Sora Badu Katelo**

National Gender and Equality Commission  
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %	
	<b>RECEIPTS</b>						
	Proceeds from Domestic and Foreign Grants	8,990,390		8,990,390	8,990,390	0	100%
	Exchequer releases	416,270,878	(29,300,443)	386,970,435	381,200,000	5,770,435	99%
	Total Receipts	425,261,268	(29,300,443)	395,960,825	390,190,390	5,770,435	99%
	<b>Payments</b>						
	Compensation of Employees	154,105,584	(7,000,000)	147,105,584	144,062,250	3,043,334	98%
21	Use of goods and services	204,437,886	(16,791,843)	187,646,043	185,334,767	2,311,277	99%
22	Social Security Benefits	18,500,000	0	18,500,000	18,500,000	0	100%
27	Acquisition of Assets	48,217,798	(5,508,600)	42,709,198	42,260,386	448,812	99%
31	Grand Total	425,261,268	(29,300,443)	395,960,825	390,157,402	5,803,423	99%
	Surplus/Deficit	0	0	0	32,988	(32,988)	

I. The development vote is a grant from UN Women running for one year from September 2016 to September 2017, the activity is on course and expected within the contract period

The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:



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IX .SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	<b>RECEIPTS</b>			0			
	Exchequer releases	416,270,878	(29,300,443)	386,970,435.00	381,200,000	5,770,435	99%
	<b>Total Receipts</b>	<b>416,270,878</b>	<b>(29,300,443)</b>	<b>386,970,435</b>	<b>381,200,000</b>	<b>5,770,435</b>	99%
	<b>PAYMENTS</b>						
21	Compensation of Employees	154,105,584	- 7,000,000	147,105,584.00	144,062,250	3,043,334	98%
22	Use of goods and services	204,437,886	- 16,791,843	187,646,043.00	185,334,767	2,311,277	99%
27	Social Security Benefits	18,500,000	-	18,500,000.00	18,500,000	0	100%
31	Acquisition of Assets	39,227,408	- 5,508,600	33,718,808.00	33,269,996	448,812	99%
	<b>Grand Total</b>	<b>416,270,878</b>	<b>(29,300,443)</b>	<b>386,970,435</b>	<b>381,167,012</b>	<b>5,803,423</b>	<b>99%</b>
	<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,988</b>	<b>(32,988)</b>	

The changes between the original and final budget are as a result of reduction in funding by Exchequer of KShs 29,300,443 due to budget rationalization by the National treasury and thus reallocation of the budget was necessary

The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:

  
Finance Manager  
Beatrice Cheruiyot


  
Ag. Commission Secretary/CEO  
Sora Badu Katelo


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XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	<b>RECEIPTS</b>						
	Proceeds from Domestic and Foreign Grants	8,990,390	0	8,990,390	8,990,390	0	100%
	<b>Total Receipts</b>	<b>8990390</b>	<b>0</b>	<b>8,990,390</b>	<b>8,,990,390</b>	<b>0</b>	<b>100%</b>
	<b>Payments</b>						
		<b>0</b>		<b>0</b>			
31	Acquisition of Assets	8,990,390	0	8,990,390	8,990,390	0	100%
	<b>Grand Total</b>	<b>8,990,390</b>	<b>0</b>	<b>8,990,390</b>	<b>8,990,390</b>	<b>0</b>	<b>100%</b>
	<b>Surplus/Deficit</b>			<b>0</b>	<b>0</b>	<b>0</b>	

The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:

  
 Finance Manager  
 Beatrice Cheruiyot

  
 Ag. Commission Secretary/CEO  
 Sora Badu Katelo

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XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis Date, 2016/17	Budget utilization difference
	119		2016/17		
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme: Promotion of Gender Equality & freedom from Discrimination			0		0
Sub-programme 1: Legal Compliance and redress	57,937,103	(4,443,951)	53,493,152	53,827,812	(334,660)
Sub-programme 2: Mainstreaming and Cordination	63,145,364	(4,788,220)	58,357,144	57,894,013	463,131
Sub-programme 3: Public Education, Advocacy and Research	46,426,965	(2,887,050)	43,539,915	43,351,792	188,123
Sub-programme 4 : General Administration, Planning and Support Services	248,761,446	(8,190,832)	240,570,614	235,083,788	5,486,827
<b>TOTAL</b>	<b>416,270,878</b>	<b>(20,310,053)</b>	<b>395,960,825</b>	<b>390,157,403</b>	<b>5,803,423</b>

The entity financial statements were approved on 6<sup>th</sup> April 2018 and signed by:



Finance Manager  
Beatrice Cheruiyot



Ag. Commission Secretary/CEO  
Sora Badu Katelo

#### **XIV. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**2. Reporting entity**

The financial statements are for National Gender and Equality commission. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development project implemented by the entity:

- Strengthening the foundation for equality and inclusion in Kenya: a programme for public and private sector

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Transfers from the Exchequer**

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

**External Assistance**

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

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**National Gender and Equality Commission  
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**XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Undrawn external assistance**

These are grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions of the grant.

**b) Recognition of payments**

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

**Compensation of employees**

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

**Use of goods and services**

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

**Acquisition of fixed assets**

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

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

**4. Cash and cash equivalents**

Cash and cash equivalents comprise of cash at bank in the deposit and Recurrent Bank account at the Central Bank of Kenya.

National Gender and Equality Commission  
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XIII NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

The following grant was received from development partners.

Name of Donor	Date received	Amount in foreign currency	2016-2017	2015-2016
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
UN WOMEN	25.06.2017		8,990,390	0
<b>TOTAL</b>			<b>8,990,390</b>	<b>0</b>

The above grants were used in training and capacity building among stakeholders in public and private sector To strengthen the foundation for entrenchment of equality and inclusion principles in Kenya.

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2. TRANSFERS FROM NATIONAL TREASURY

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

Description	2016-2017		2015-2016
	Kshs		Kshs
Total Exchequer Releases for quarter 1	84,100,000		51,200,000
Total Exchequer Releases for quarter 2	71,600,000		92,800,000
Total Exchequer Releases for quarter 3	94,000,000		52,500,000
Total Exchequer Releases for quarter 4	131,500,000		112,500,000
<b>TOTAL</b>	<b>381,200,000</b>		<b>309,000,000</b>

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. COMPENSATION OF EMPLOYEES

- Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes social contributions made by the National Gender and equality commission on behalf of its employees.

	2016-2017 Kshs	2015-2016 Kshs
Basic salaries of permanent employees	82,298,896	63,184,285
Personal allowances paid as part of salary	61,573,554	45,767,549
Pension and other social security contributions	189,800	1,362,700
<b>TOTAL</b>	<b>144,062,250</b>	<b>110,314,534</b>

There was an increase in compensation of employees as a result of recruitment of new employees.

4. USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

Description	2016-2017 Kshs	2015-2016 Kshs
Utilities, supplies and services	2,512,190	978,464
Communication, supplies and services	5,889,952	1,371,694
Domestic travel and subsistence	30,277,252	23,140,312
Foreign travel and subsistence	8,027,854	7,930,125
Printing, advertising and information supplies & services	5,289,859	3,584,218
Rentals of produced assets	41,511,984	47,673,468
Training expenses	28,708,301	12,353,434
Hospitality supplies and services	7,631,012	4,356,800

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Insurance costs	25,792,523	18,538,282
Specialised materials and services	1,478,039	1,102,000
Office and general supplies and services	7,437,075	3,742,130
Other operating expenses	8,555,880	3,849,896
Routine maintenance – vehicles and other transport equipment	5,407,370	3,206,238
Routine maintenance – other assets	996,003	947,923
Fuel Oil and Lubricants	5,819,472	4,378,732
<b>TOTAL</b>	<b>185,334,766</b>	<b>137,153,717</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

There was an increase in use of goods and services as a result of increase training and domestic travels due to:

- Increased number programmatic intervention carried out by the commission at grassroots level
- Increased work force following recruitment of new staff.

**5. SOCIAL SECURITY BENEFITS**

	2016-2017 Kshs	2015-2016 Kshs
Government pension and retirement benefits	18,500,000	43,700,000
<b>TOTAL</b>	<b>18,500,000</b>	<b>43,700,000</b>

Social Security benefits relate to staff gratuity payable upon exit.

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6. ACQUISITION OF ASSETS

This represents refurbishment of offices, purchase of motor vehicles, office equipment and furniture

	2016-2017 Kshs	2015-2016 Kshs
<b>Non Financial Assets</b>		
Refurbishment of Buildings	2,488,000	1,307,459
Purchase of Vehicles and Other Transport Equipment	22,881,000	6,693,130
Purchase of Office Furniture and General Equipment	7,900,996	3,595,589
Research, Studies, Project Preparation, Design & Supervision	8,990,390	
<b>Total</b>	<b>42,260,386</b>	<b>11,596,178</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Bank Accounts

Name of Bank, Account No. & currency	2016-2017 Kshs	2015-2016 Kshs
<i>Central Bank of Kenya, 1000181532, Recurrent Kes- NATIONAL GENDER AND EQUALITY COMMISSION</i>	32,988	3,343,127
<i>Central Bank of Kenya, 1000182385, Deposits Kes – NATIONAL GENDER AND EQUALITY COMMISSION</i>	66,317,983	62,179,583
<b>Total</b>	<b>68,505,974</b>	<b>65,522,709</b>

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**8. ACCOUNTS PAYABLE**

Description	2016-2017 Kshs	2015-2016 Kshs
Deposits	45,470,081	44,674,807
<b>TOTAL</b>	<b>45,470,081</b>	<b>44,674,807</b>

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These comprises of 31% staff gratuity payable on expiry of the contract or exit whichever comes earlier

**9. FUND BALANCE BROUGHT FORWARD**

Description	2016-2017 Kshs	2015-2016 Kshs
Bank accounts	65,522,709	19,819,755
Payables – Deposits	(44,674,807)	(4,049,934)
<b>TOTAL</b>	<b>20,847,902</b>	<b>15,769,821</b>

**10. RELATED PARTY DISCLOSURE**

The commission did not have related part transactions for the year

**11. PENDING BILL**

The commission did not have any pending bill for the year

National Gender and Equality Commission  
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12. PROGRESS ON AUDITORS RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REF:NGEC/01/2016	Irregular lease payment of Kshs.476,921 rent for Nakuru office could not be confirmed. The amount comprised of double payment of Kshs 374,723 and overpayment of Kshs. 102,198	The commission has taken steps to recovered the excess rent	Joseph Mulei - Administration officer	Resolved	Already done



Finance Manager



Accounting Officer

National Gender and Equality Commission  
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ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs.)	Additions during the year	Disposals During the year	Historical costs ((Kshs.)
	2015/16			2016/17
Buildings and structures	87,510,595	2,488,000	-	89,998,595
Transport equipment	70,386,260	22,881,000	-	93,267,260
Office equipment, furniture and fittings	48,764,686	7,900,996	-	56,665,682
ICT Equipment, Software and Other ICT Assets	12,508,956	-	-	12,508,956
Research and projects		8,990,390	-	8,990,390
<b>Total</b>	<b>219,170,497</b>	<b>42,260,386</b>	<b>-</b>	<b>261,430,883</b>

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 For the year ended June 30, 2017

ANNEX 2 – LIST OF PROJECTS IMPLEMENTED BY THE COMMISSION

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Strengthening Foundation for equality and Inclusion in Kenya	Enhance public- private partnerships in promoting issues of Equality and Inclusion	Project Coordinator: Gorretty Osur	Yes