

REPUBLIC OF KENYA



**AG**



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 21 MAR 2023

DAY:  
TUESDAY

**REPORT**

BY: HON. SILVANUS ODORO

MAJORITY PARTY WHIP

CLERK-AT  
THE-TABLE:

**OF**

**THE AUDITOR-GENERAL**

**ON**

**ANTI-FEMALE GENITAL MUTILATION  
BOARD**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

800 843 430

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
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***ANTI-FEMALE GENITAL MUTILATION BOARD***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDING**

**30<sup>TH</sup> JUNE 2022**

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

***Anti- Female Genital Mutilation Board***  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2022.**

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## **1. Key Entity Information and Management**

### **(a) Background information**

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

### **(b) Principal Activities**

**Vision:** A society free from Female Genital Mutilation.

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

#### **Core values:**

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

#### **Mandate:**

- Design, supervise and co-ordinate public awareness programmes against the practice of female genital mutilation.
- Advising the Government on matters relating to Female Genital Mutilation and the implementation of the act.
- Design and formulate a policy on the planning, financing and coordinating of all activities relating to female genital mutilation
- Provide technical and other support to institutions, agencies and other bodies engaged in the programmes aimed at eradication of female genital mutilation.
- Design programmes aimed at eradication of female Genital Mutilation;
- Facilitate resources mobilization for the programmes and activities aimed at eradicating female genital mutilation and

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**(c) Key Management**

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

- Board of Directors;
- Chief Executive Officer;
- Management.

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO	<b>Mrs. Bernadatte Loloju</b>
2.	Head of Policy and Planning	<b>Mr. Nicholas Songok</b>
3.	Head of Finance	<b>CPA Josphat Mweu Kamuti</b>
4.	Head of Programmes	<b>Mr. Bennie Kutwa</b>
5.	Head of Procurement	<b>Ms Shelmith Leshinka</b>
6.	Head of Human Resource	<b>Ms. Habiba Bare</b>
7.	Head of Communication	<b>Mr. Brian Mureithi</b>

**(e) Fiduciary Oversight Arrangements**

The Board has in place a Board of Directors with the following committees;

- i. Finance and Administration Committee,
- ii. Audit Committee;
- iii. Programmes Committee.

**Finance and administration Committee**

- Management of the AFGM Board Funds.
- Assisting the Board in overseeing finance policy and procedures formulation and review.
- Review quarterly and annual financial statements and recommend to Board for approval.
- Review and recommend to the Board all human resource policies.

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**Audit Committee**

- Strengthening the independence, integrity and effectiveness of audit function.
- Reviewing issues raised by both the internal and external audit.
- Advise on risk identification, mitigation measures and the effectiveness of internal control systems.
- The Committee oversees the operations of the Board to ensure that set policies and procedures are adhered to.

**Programmes Committees**

- To coordinate and monitor implementation of annual workplan.
- Ensuring that the workplan is aligned to the strategic goals of the Board.
- Review of the annual workplan on quarterly basis.

**(f) Entity Headquarters**

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

**(g) Entity Contacts**

Telephone (254)0202220106  
E-mail: [Admin@antifgmboard.go.ke](mailto:Admin@antifgmboard.go.ke)  
E-mail: [ceoantifgmboard@gmail.com](mailto:ceoantifgmboard@gmail.com)  
Website: [www.anti-fgmboard.go.ke](http://www.anti-fgmboard.go.ke)

**(h) Entity Bankers**

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

**(i) Independent Auditors**



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

**(j) Principal Legal Adviser**




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

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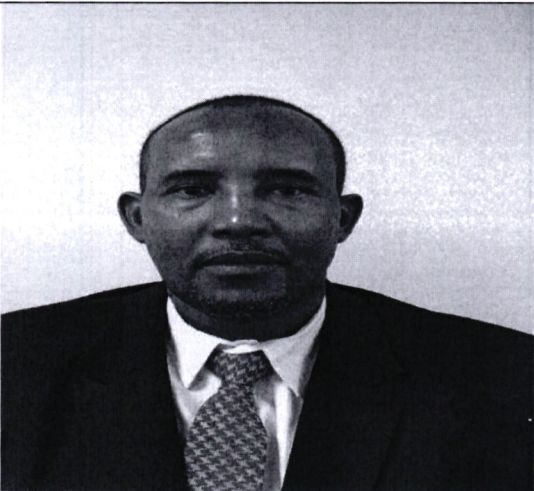

**2. The Board Of Directors**

Ref	Directors	Details
1.	 <p><b>Ms. Agnes Pareyio (Chairperson)</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 24/06/1956</li> <li>• Diploma in Community Development.</li> <li>• Over 20 years' experience in community work specifically women and girls empowerment Chairperson of the Board</li> </ul>
2.	 <p><b>Dr, Bashir Issak</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 4/10/1970</li> <li>• Fellowship on Leadership in Maternal and Reproductive Health</li> <li>• Master' in Medicine (MMED)</li> <li>• Head of Family Health</li> <li>• Coordinator Kenya Cuba Collaboration Project</li> <li>• Program Coordinator UNFPA</li> <li>• Senior Health Advisor DIFPARK.</li> <li>• Alternate to PS Ministry of Health</li> <li>• Member Audit and Programmes Committee</li> </ul>



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3.	 <p><b>Ms Emily Maina</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth:01/03/1966</li> <li>• Master Degree in Curriculum Development</li> <li>• Bachelor's Degree in Education</li> <li>• Deputy Director Youth Affairs.</li> <li>• 25 years work experience</li> <li>• Director Representing Principal Secretary State Department for Youth</li> <li>• Member Audit and Programmes Committee</li> </ul>
4.	<p>Dr. Rashiad Ali Omar</p> 	<ul style="list-style-type: none"> <li>• Date of Birth: 20/12/1958</li> <li>• PhD in Sociology</li> <li>• MA Social Development Anthropology</li> <li>• B.A in Islamic Law</li> <li>• Diploma in Linguistic</li> <li>• Independent Director</li> <li>• Member Audit and Programmes Committee</li> </ul>
5.	 <p><b>Ms Susan Karuri</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 08/10/1985</li> <li>• LL.M in International Economic Law</li> <li>• LL.B from Moi University.</li> <li>• Currently pursuing a Master of Arts in Public Policy and Administration.</li> <li>• Office of the Attorney General &amp; Department of Justice</li> <li>• Deutsche Gesellschaft Für Internationale Zusammenarbeit (GIZ)</li> <li>• The Judiciary and the Ministry of Justice, National Cohesion and Constitutional Affairs.</li> </ul> <p>The National Treasury</p>

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6.	 <p><b>Ms, Emily Opati</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 01/02/1968.</li> <li>• B. Education.</li> <li>• Master's in Criminology.</li> <li>• Diploma in Women Empowerment and labour issues.</li> <li>• Certificate in counselling.</li> <li>• Deputy Children's Officer</li> <li>• District Gender and Social Development Officer.</li> <li>• Deputy SDO Nairobi County</li> <li>• Deputy Director Gender</li> <li>• Alternate to PS Gender Member Finance and</li> </ul> <p>Programmes Committee</p>
7.	 <p><b>Mr Hassan Duale</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 17/6/1977</li> <li>• Master's degree in education management</li> <li>• Master's in Business Administration</li> <li>• Director Representing Principal Secretary Ministry of Education</li> <li>• Member Finance and Programmes Committee</li> </ul>
8.	 <p><b>Ms. Diana Kamande</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 14/12/1982</li> <li>• Degree in Governance, Peace and Conflict Studies</li> <li>• Diploma in Women in Leadership and Governance in Africa</li> <li>• 14 years Work Experience</li> <li>• Independent Director Member Finance and</li> </ul> <p>Programmes Committee</p>

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<p>9.</p>	 <p><b>Ms, Lucy Kiria</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 09/01/1965</li> <li>• Master of Business Administration</li> <li>• Diploma in Public Relations Management.</li> <li>• Bachelor of Science in Business Management.</li> <li>• Senior Managers Leadership Program</li> <li>• Served at the East African Portland Cement PLC for 29 years</li> <li>• Independent Director</li> <li>• Member Finance and Programmes Committee</li> </ul>
<p>10.</p>	 <p><b>Mrs. Bernadette Loloju</b></p>	<ul style="list-style-type: none"> <li>• Date of Birth: 1975</li> <li>• M.A in Global Community Development</li> <li>• World Concern international for 3 years</li> <li>• World Vision Kenya for 10 years</li> <li>• CEO, Anti-FGM Board Secretary to the Board</li> </ul>

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**3. Management Team**

	Management	Details
1.	 <p><b>Mrs Bernadette Loloju</b></p> <ul style="list-style-type: none"> <li>• M.A in Global Community Development</li> <li>• World Concern international for 3 years</li> <li>• World Vision Kenya for 10 years</li> </ul> <p>Secretary to the Board</p>	Chief Executive Officer
2.	 <p><b>Mr. Nicholas Songok</b></p> <ul style="list-style-type: none"> <li>• M.A in Monitoring and Evaluation</li> <li>• Bachelor of Arts</li> <li>• Certified Associates in Project Management (CAPM)</li> <li>• Principal Co-op Officer, Dept. of Finance &amp;</li> </ul>	Manager, Policy and Planning

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	<p>Marketing, Ministry of Industry, Trade and Co-operatives in 2019</p> <ul style="list-style-type: none"> <li>• Manager, Policy, Planning and Strategy, Anti-FGM Board for 2 years</li> </ul>	
3.	 <p><b>Mr, Bennie Kutwa</b></p> <ul style="list-style-type: none"> <li>• M.A in Social Development and Management</li> <li>• Bachelor of Education, Arts</li> <li>• Graduate teacher for 12 years</li> <li>• Chief Officer, Department of Public Service and Administration, Vihiga County for 4 years</li> <li>• Manager, Programmes Anti-FGM Board for 2 years</li> </ul>	<p>Manager Programmes</p>

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4.	 <p><b>CPA Josphat Mweu Kamuti</b></p> <ul style="list-style-type: none"> <li>• Date of Birth: 06/08/1980</li> <li>• MBA (Finance),PHD BA (ongoing)</li> <li>• Bachelors of Commerce (Finance)</li> <li>• 16 years' experience in Financial Management.</li> </ul>	<p>Manager,Finance and Accounts</p>
5.	 <p><b>Mr. Brian Mureithi</b></p> <ul style="list-style-type: none"> <li>• M.A in Communication Studies (Development Communication)</li> <li>• Bachelors of Journalism and Mass Communication</li> <li>• 9 years' experience in communications and media practice</li> </ul>	<p>Head Public Communication</p>

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6.	 <p><b>Shelmith Leshinka</b></p> <ul style="list-style-type: none"><li>• Date of Birth: 09/08/1996</li><li>• MCIPS</li><li>• MSc. Procurement &amp; Logistics</li><li>• BSc in Supply Chain Management</li></ul>	Head Supply Chain Management

#### **4. Chairperson's Statement**

Female Genital Mutilation is a harmful cultural practice and also a form of gender based violence perpetuated globally against millions of girls and women every year. Kenya has made notable progress towards abandonment of the practice. According to the Kenya Demographic and Health Survey (KDHS), 2014, the national prevalence of FGM has declined over time from 32 % in 2003 to 27% in 2008/09 to 21% in 2014. The decline can be attributed to multi-faceted interventions mounted by both the state and non-state actors. The enactment and implementation of the Children's Act 2001, as well as the Prohibition of FGM Act 2011 among other regional and international legal provisions have also played a key role in the reduction of the prevalence. Despite the steady decline nationally, the prevalence of FGM remains high amongst some communities such as the Somali at 94%, Samburu 86%, Kisii 84% and Masai at 78%.

In realization of the negative effects of FGM, on 4<sup>th</sup> June 2019 at the Women Deliver Conference in Vancouver, Canada, His Excellency President Uhuru Kenyatta declared to the delegates from across the globe of his readiness and commitment to end FGM in Kenya by the year 2022. It is from this declaration that the coordination and campaign against FGM was heightened. Being the final year of the declaration, the Board has been able to implement a number of interventions during the period in review including engagement of youths by establishing vibrant youth networks across all the 22 FGM Hotspot counties. The counties include Narok, Kajiado, Samburu, Elgeyo Marakwet, Baringo, West Pokot, Isiolo, Bomet, Nyamira, Kisii, Migori, Marsabit, Embu, Tharaka Nithi, Meru, Garissa, Mandera, Wajir, Taita Taveta, Tana River and Laikipia .This was actualized by launching Youth Anti-FGM Networks and university and colleges conferences. Engagement of religious leaders especially the Islamic scholars, high level engagement with the cultural leaders and elders, The Board also established and strengthened county coordination structures. The Board also enhanced partnership and linkages which resulted to more resource mobilization, joint programmes implementation and improved reporting. The Board has also been able to develop a number of strategic documents including Guideline to Male Engagement in Ending FGM, FGM Journalist and Editors Tool Kit and Training Manual for Anti-FGM Champions,

Among the challenges which the Board has experienced include the Covid-19 pandemic which disrupted full implementation of interventions and also due to long closure of schools many girls were at risk. The Board could not also implement some interventions in some counties such as

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Marsabit due to drought and insecurity situations. Inadequate funding has also been a major challenge. Despite these challenges, the Board has been able to enhance partnership by bringing on Board other partners such as UNFPA, UNICEF, and Equality Now among others who have directly or indirectly funded the Board. FGM being a social norm many communities have remained resistant to the end FGM Campaign. The Board has dealt with this challenge by creating awareness and the consequences of FGM and also through dialogue forum especially with cultural leaders, elders and other opinion leaders in the community. The Board and the Multi-Agency Technical Team prepared and submitted two presidential reports to the Presidential Delivery Unit highlighting the situation of FGM in the 22 FGM hot spot Counties. However, the re-emergence of FGM in counties which are not among the Hot-spot has been one of the greatest challenge in the end FGM. The Board has been able to deal with this by capacity building National Government Administrative officers and other duty bearers in the affected counties and also worked closely with Judiciary to ensure perpetrators face the rule of law.



**Dr. Rashid Omar**

**On Behalf of the Board**

## **5. Report of the Chief Executive Officer**

During the FY 2021/2022 the Board managed to implement a number of activities. This was in line to achieving the vision of the Board and also the presidential directive to end FGM by 2022. The major milestones achieved included:

- The development of a training manual for Anti-FGM champions in collaboration with the Kenya School of Government
- Development of the Male Engagement Guideline to end FGM
- Development and launch of the Journalist and Editors Tool Kit on FGM.
- The Board in partnership with the Multi-Agency Technical Team compiled and submitted two Presidential Reports to the Presidential Delivery Unit detailing the efforts that all stakeholders have realized in ending FGM for the entire financial year.
- The Board also retained the Sustainable Development Goals Award for two years running as the best institution in Kenya that has employed the best strategies in realising the SDGs.
- To appreciate individuals who have tirelessly worked in implementing Anti-FGM Interventions the Board identified and trained Anti-FGM Champions who were later feted by His Excellency the President in recognition of their selfless contribution in ending FGM.
- Cross border FGM has become one of the leading and emerging trends in the practice of FGM. To contain this Kenya together with the bordering countries of Somalia, Uganda, Ethiopia and Tanzania developed Cross Border Action Plan and cross Border Research on ending cross border FGM. The two documents will go a long way in providing a framework for collective responsibility and synergy in dealing with cross border FGM among the affected countries.
- Cultural leaders and elders are the custodians of culture. Therefore, FGM being a social norm calls for their active involvement in consolidating their voices and support in ending FGM. They are regarded by communities as the makers of community constitution and therefore for communities that believe FGM is a cultural practice the elders and cultural leaders play a critical role in either its abandonment or perpetuation. It is in this regard that Board engaged cultural elders among the Kuria Community who committed to work with the government in ending FGM. The Board further organized for an exchange programme for the Masai elders of Kajiado to Samburu to learn lessons on the progress that the Samburu elders have achieved since making their declaration at Kisima.
- In an effort to implement objective two of the National Policy on the Eradication of FGM the Board was able to enhance coordination and partnership among all players in the end FGM campaign by establishing 22 County and Sub-County Anti-FGM Steering Committees. The established structures comprises of various players including Government, civil societies, community members, religious leaders, women, youths and persons with disabilities. To strengthen this the Board enhanced engagement of religious leaders especially in Kuria, Kisii, Bomet, Elgeyo Marakwet and North Eastern Counties including holding the International Day of Zero Tolerance for FGM in Wajir by involving Islamic scholars.

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- Youth 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. Therefore, to mobilize the voices of the young people to fully participate in the quest to end FGM the Board launched and capacity build Youth Anti-FGM Networks in 11 UNICEF focus counties thus reaching out to 880 youth.
- The Board reached out to 1000 youths in universities and colleges through conferences in five regions, the regions are Tana River, Nakuru, Meru, Migori and Garissa.
- In FY 2021/22 the Board was also able to observe all International days that advance the rights of children and women and international days that advocates for ending Gender Based Violence. Such days included; International Day for Zero Tolerance to FGM, 16 Days of Activism against GBV, International Day of the Girl, International Day of the African Child, International Day of Women and International Widows Day.

The challenges faced include:

- The Board could not successfully implement some activities in some counties due to insecurity and drought. For instance, in December last year the Board did not implement UNFPA/ Anti-FGM Board work plan in Marsabit County due to insecurity and drought. Likewise, in West Pokot County, Covid 19 was and still is a challenge due to long closure of schools. There were cases of FGM in West Pokot during the March and April long vacation.

Going forward,

- In an attempt to build on our success and mitigate the challenges the Board will endeavour to launch and capacity build the remaining Sub-County Anti-FGM Steering committees, enhance Monitoring and Evaluation to ascertain the level of efficiency and effectiveness of our interventions.
- Launch and continuously strengthen the remaining 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.
- 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 built and involved.
- Engaging survivors and enhanced media campaigns will be deepened.
- Increased dissemination of IEC Materials and the Prohibition of FGM Act, 2011 to communities.
- Enhanced support to our partners especially those working in hard to reach and insecure places. Request for additional funding through supplementary budget and also through resource mobilization from Partners.

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During the year under review, the Board received Ksh 124.5 Million from the Government and Ksh43 Million from donors where absorption rate was 99%.



**Mrs, Bernadette Loloju**  
**Chief Executive Officer**

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**6. Statement of Performance against Predetermined Objectives for FY 2021/22**

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:

<b>Strategic Pillar</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Pillar 1: Policy formulation and implementation	To Improve Policy formulation and implementation at National and County level	Number of policies in place	-Develop and launch county and national anti-FGM policies  - Develop and launch county Action Plans and minimum packages	-Formulated and launch national policy for the eradication of female genital mutilation-  5 Counties developed and launched County Action plans (Kisii, Migori, Tana River, Garissa and Wajir  - Development of investment cases to end harmful cultural practices

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<p>Pillar 2: Coordination, Partnership and collaboration</p>	<p>To strengthen Coordination, Partnership and collaboration with other institutions</p>	<p>Number of partners both state and non-state actors working with AFGMB</p>	<p>- Strengthen county Anti-FGM Steering committee</p>	<p>-County Anti-FGM steering committees in 22 Hot spot counties trained and facilitated to hold their quarterly meetings -Anti-FGM steering committees formed in 44 sub-counties</p>
<p>Pillar 3: Mitigation of FGM emerging trends</p>	<p>To address FGM emerging trends</p>	<p>Number of programmes to address emerging issues initiated and implemented</p>	<p>-Address cross border dialogues Address medicalized FGM</p>	<p>- The Gender Ministers of Kenya, Uganda, Tanzania, Ethiopia and Somalia met on 24<sup>th</sup> and 25<sup>th</sup> November 2021 in Uganda to discuss the way forward on dealing with cross border FGM - Ministry of Health reviewed GBV Data Collection Tools to capture FGM. It also launched</p>

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				training material towards response and prevention of medicalized FGM
Pillar 4: Awareness Creation and Advocacy	To formulate and implements Programmes aimed at addressing FGM social norms and women empowerment	No of persons trained / sensitized	-Capacity building of resource persons and duty bearers  Consensus building on ending FGM	-Capacity building of 12,s206 duty bearers and resource persons in 22 counties  -Migori and Elgeyo Marakwet held a dialogue with elders as follows a) 22nd September: Anti-FGM Consensus building at Chebilil b) 23rd September: Anti-FGM Consensus building at Mon

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				<p>c) 24th September: Anti-FGM Consensus building at Mokoro</p> <p>d) 8th October: Consensus building with Kuria Elders to Abandon FGM</p> <p>Celebrate International Day of Zero Tolerance to FGM</p> <p>Produce and distribute IEC materials on FGM</p> <p>Broaden Media campaigns against FGM</p>	<p>Celebration of International Day of Zero Tolerance to FGM 2022 on 6<sup>th</sup>, February 2020 at Wajir town in which at least 200 Muslims religious leaders and scholars participated</p> <p>Over 5,000 IEC materials were produced and disseminated</p> <p>With the use of social and mainstream media AFMB was able to</p>
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				spread anti-FGM messages to 10 million Kenyans.
			Engagement of religious and cultural elders	250 Maasai elders were engaged
			Monitoring and Evaluation Missions held	-The Board undertook M&E missions in Elgeyo Marakwet, West Pokot, Narok, Baringo and Samburu -2 Self-assessment retreats with Multi-agency members and county anti-FGM representatives were held

- 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

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performance is measured using international best practices and that performance targets are realized

**7. Corporate Governance Statement**

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

1. The Chairperson of the Board- Mrs. Agnes Pareyio who resigned in February 2022 to venture into politics.
2. Three independent members appointed by the Cabinet Secretary
  - Mr. Rashid Omar
  - Ms. Lucy Kawira
  - Ms. Dianah Kamande
3. Alternate to the PS, State Department for Gender: Mrs. Emily Opati
4. Alternate to the PS, National Treasury: Ms. Susan Karuri
5. Alternate to the PS Health: Ms. Mary Nandili who was replaced with Mr Bashir Mohammad Issak
6. Alternate to the PS, Basic Education Mr. Hassan Duale
7. Alternate to the PS Youth Affairs – Ms. Emily Maina
8. Chief Executive Officer- Ms. Bernadette Loloju

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

**Finance and Administration Committee**

1. Mr. Rashid Omar
2. Ms. Emily Maina
3. Mr. Hassan Duale
4. Ms. Susan Karuri
5. Ms. Emily Opati

**Programmes Committee**

1. Mr. Rashid Omar
2. Ms. Emily Maina
3. Mr Bashir Mohammad Issak
4. Mr. Hassan Duale
5. Ms. Lucy Kiria

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6. Ms. Dianah Kamande

**Audit Committee**

1. Ms. Dianah Kamande
2. Mr Bashir Mohammud
3. Ms. Susan Karuri
4. Ms. Emily Opati
5. Ms. Lucy Kiria

**Attendance to Board Meetings by Members**

FINANCE AND ADMINISTRATIVE COMMITTEE		14/07/2021	27/09/2021	13/10/2021	12/01/2022	12/04/2022	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME							
1	Mr. Rashid Omar				√	√	5	2
2	Mr. Hassan Duale	√	√	√	√	√	5	5
3	Ms. Emily Opati	√	√		√	√	5	4
4	Ms. Emily Maina				√	√	5	2
5	Ms. Susan Karuri	√		√	√		5	3

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PROGRAMMES COMMITTEE		13/07/2021	12/10/2021	11/01/2022	11/04/2022	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME						
1	Mr. Rashid Omar		√	√	√	4	3
2	Mr. Hassan Duale			√	√	4	2
3	Mr. Bashir Issak				√	4	1
4	Ms. Emily Maina	√		√	√	4	3
5	Ms. Lucy Kiria	√	√	√	√	4	4
6	Ms. Diannah Kamande	√	√	√	√	4	4

AUDIT COMMITTEE		10/12/2021	13/04/2022	28/06/2022	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME					
1	Ms. Diannah Kamande	√	√	√	3	3
2	Mr. Bashir Issak		√	√	3	2
3	Ms. Emily		√	√	3	2

**Anti-Female Genital Mutilation Board  
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	Opati					
4	Ms. Lucy Kiria	√	√	√	3	3
5	Ms. Susan Karuri	√		√	3	2

FULL BOARD COMMITTEE		15/07/2021	13/10/2021	13/01/2022	14/04/2022	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME						
1	Mr. Rashid Omar	√	√	√	√	4	4
2	Mr. Hassan Duale	√	√			4	2
3	Ms. Emily Opati	√		√	√	4	3
4	Ms. Emily Maina	√		√		4	2
5	Ms. Susan Karuri	√	√	√		4	3
6	Ms. Lucy Kiria	√	√	√	√	4	4
7	Mr. Bashir Issak				√	4	1
8	Ms. Diannah Kamande	√	√	√	√	4	4

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ADHOC MEETING		08/07/2021	NO. OF MEETINGS	NO. ATTENDED MEETINGS
S/NO	NAME			
1.	Ms. Susan Karuri	√	1	1
2.	Ms. Emily Opati	√	1	1
3.	Ms. Emily Maina	√	1	1

SPECIAL MEETINGS		06/12/2021	07/12/2021	10/01/2022	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME	F&A	FULL	AUDI T		
2	Mr. Hassan Duale	√	√		3	2
3	Ms. Emily Opati	√	√	√	3	3
5	Ms. Susan Karuri	√	√	√	3	3
6	Ms. Lucy Kiria		√	√	3	2
8	Ms. Diannah Kamande		√	√	3	2

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During the reporting period the Board held 4 full board meetings, 5 Finance and Administration Committee meetings, 4 programmes committee meetings, 3 Audit Committee meetings, 3 special meetings and 1 ad Hoc meeting. During the reporting period the Board held a total of 20 meetings.

**8. Management Discussion and Analysis**

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

During the last financial year 2021/2022, the Board held consultative forums with national government administrative officers in 11 counties namely: Kajiado, Migori, Samburu, Tharaka Nithi, Meru, Laikipia, Isiolo, Marsabit, Nyamira, Kisii and Isiolo. The forums deliberated on the situation of FGM in the indicated counties, challenges encountered in the campaign against FGM, emerging trends and how best various stakeholders can work together to ensure President's commitment become a reality. Through the forums the Board was able to reach 3,120 officers. The Board also conducted training of 1003 resource persons (Education officers, cultural and religious leaders, nyumba kumi, reformed cutters, and community based organizations) in Isiolo, Embu, Taita Taveta, Isiolo and Marsabit Counties.

Further, the Board celebrated International Day for Zero Tolerance to FGM on 6<sup>th</sup> February 2022 in Isiolo County. During the event the Board created awareness to 1000 people on FGM and the need to abandon practice. Prior to the event, the Board also had an opportunity to mentor and sensitize students of Isiolo girls on FGM and its effects.

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

## **9. Environmental and Sustainability Reporting**

The Board exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

### **i) Sustainability strategy and profile**

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

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

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

**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.

**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.

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

Compliance with the general welfare provisions of the Occupational safety and Health Act which includes; supply of wholesome clean drinking water, washing facilities, sitting facilities and a well-ventilated clean working environment.

Provision of Work Injury Benefit Insurance and Group Personal Accident Cover to safeguard safety of employees at the work place.

Other welfare provisions include;

Training and development to improve immediate skills gaps in the organisation and long-term development of employees for proper succession planning.

Provision of group medical cover for the employees.

Flexi-working hours.

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

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**a) Responsible Supply chain and supplier relations**

The Board has a list of prequalified suppliers and follows the Financial policy in making payment to suppliers once service or goods have been rendered/supplied.

**iv) Corporate Social Responsibility / Community Engagements**

In partnership with Kenya Commercial Bank Foundation the Board was able to identify needy girls from the following counties who benefited for scholarship programme for the 2021 class eight students transiting to form one.

S/N	County	Number of girls
	Kajiado County	39
	West Pokot County	20
	Samburu County	19
	Nyamira County	15
	Narok County	15
	<b>TOTAL</b>	<b>108</b>

The Chief Executive Officer of the Board as a role model has also 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 previous years the Board has engaged in environmental conservation by purchasing trees and distributing to our stakeholders and schools for planting during 16 Days of Activism against FGM.

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**10. Report of the Directors**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of the Board's affairs.

**i) Principal activities**

The principal activities of the Board are outlined on page ii

**ii) Results**

The results of the Board for the year ended June 30, 2022, are set out on page 1

**iii) Directors**

The members of the Board of Directors who served during the year are shown on page v to vii. During the year the Chairperson resigned and non was appointed to replace her.

**iv) Surplus remission**

The Entity did not make any surplus during the year (FY 2022 Kshs Nil) and hence no remittance to the Consolidated Fund.

**v) 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**  
**Chief Executive Officer**

## **11. Statement of Directors Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and the Prohibition of Female Genital Mutilation Act 2011 require the Directors to prepare financial statements in respect of the 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, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Entity; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the Board; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances. The Directors accept responsibility for the Board's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and 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, 2022, and of the Board's financial position as at that date.

The Directors further confirms the completeness of the accounting records maintained for the Board, which have been relied upon in the preparation of the Board's financial statements as well as the adequacy of the systems of internal financial control.

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

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**Approval of the financial statements**

The Board's financial statements were approved by the Board on \_\_\_\_\_ 2022 and signed on its behalf by:



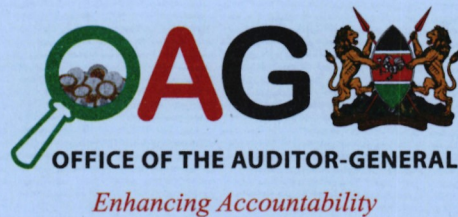
On Behalf of the Board



Accounting Officer

# REPUBLIC OF KENYA

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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, 2022**

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### **PREAMBLE**

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for intended purpose.
- 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, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General 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**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Anti-Female Genital Mutilation Board set out on pages 1 to 39, which comprise of the statement of financial position as

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*Report of the Auditor-General on Anti-Female Genital Mutilation Board for the year ended 30 June, 2022*

at 30 June, 2022, and the statement of financial performance, the 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Anti-Female Genital Mutilation Board as at 30 June, 2022, 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 and the Prohibition of Female Genital Mutilation Act, 2011.

### **Basis for Qualified Opinion**

#### **1. Inaccuracy in the Intangible Assets Balance**

The statement of financial position reflects intangible assets balance of Kshs.2,370,267 as disclosed in Note 14 to the financial statements. However, the balance brought forward of Kshs.3,953,084 differs with the closing balance for the previous year of Kshs.3,092,484 resulting to an unexplained variance of Kshs.860,600.

In the circumstances, the accuracy and completeness of the intangible assets balance of Kshs.2,370,267 could not be confirmed.

#### **2. Unsupported Rental Expenditure**

The statement of financial performance reflects use of goods and services expenditure of Kshs.111,988,365 as disclosed in Note 7 to the financial statements. Included in this amount is rental expenditure of Kshs.6,529,521 which has not been supported with lease agreements.

In the circumstances, the regularity and completeness of rental expenditure of Kshs.6,529,521 could not be confirmed.

#### **3. Unsupported Board Expenses**

The statement of financial performance reflects board expenses of Kshs.8,068,022 as disclosed in Note 9 to the financial statements. Included in this amount is an expenditure of Kshs.5,111,222 which has not been supported with payment vouchers, minutes of the meetings held and Board meeting attendance registers.

In the circumstances, the accuracy and regularity of board expenses of Kshs.5,111,222 could not be confirmed.

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance., However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

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

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

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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**

### **1. Lack of Risk Management and ICT Policy**

Review of the internal control environment, Information Communications and Technology (ICT) framework revealed lack of documented ICT policy and strategic plan to guide the use of the technology. As a result, it is not clear whether the ICT needs were identified and addressed. Further, no risk assessment was carried out to identify and mitigate potential risks.

Failure to put in place a risk management strategy exposes the Board to losses through fraud or wastage in the event of occurrence.

In the circumstances, the existence of an effective risk management measures could not be confirmed.

### **2. Corporate Governance**

The Board did not have a chairperson for six (6) months. Further, the Audit Committee did not have an approved audit charter and met three (3) times contrary to Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that the Audit Committee meet at least four (4) times a year.

In the circumstances, the effectiveness of internal controls, risk management and governance of the Board could not be confirmed.

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Board to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

06 March, 2023

**Anti- Female Genital Mutilation Board  
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**13. Statement of Financial Performance for the year ended 30 June 2022**

	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	124,500,002	97,500,000
Donor Funds (UNFPA/UNICEF)	6a	43,131,914	4,634,00
<b>Total revenue</b>		<b>167,631,916</b>	<b>102,134,000</b>
<b>Expenses</b>			
Use of goods and services	7	111,988,365	103,106,890
Employee costs	8	28,102,577	18,494,331
Board Expenses	9	8,068,022	4,911,550
Depreciation and amortization expense	10	4,409,867	4,563,351
Repairs and maintenance	11	2,918,429	2,649,808
<b>Total expenses</b>		<b>155,487,260</b>	<b>133,725,930</b>
<b>Surplus before tax</b>		<b>12,144,656</b>	<b>-31,591,930</b>
<b>Surplus/(deficit) for the period/year</b>		<b>12,144,656</b>	<b>-31,591,930</b>
<b>Net Surplus for the year</b>		<b>12,144,656</b>	<b>-31,591,930</b>

The notes set out on pages 27 to 42 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:



Accounting Officer



Head of Finance

Josphat Kamuti

ICPAK 19011



On Behalf of the Board

Date

19/01/2023

Date

19/01/2023

Date



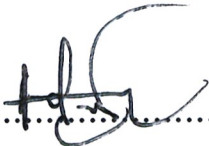
19/01/2023

**Anti- Female Genital Mutilation Board  
Annual Report and Financial Statements  
for the year ended June 30, 2022.**

**14 Statement of Financial Position as at 30 June 2022**

	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	12	2,404,509	170,479
<b>Total Current Assets</b>		<b>2,404,509</b>	<b>170,479</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	7,414,414	10,052,064
Intangible Assets	14	2,370,267	3,092,484
<b>Total Non- Current Assets</b>		<b>9,784,681</b>	<b>13,144,548</b>
<b>Total Assets</b>		<b>12,189,190</b>	<b>13,315,027</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	15	598,183	13,868,676
<b>Total Current Liabilities</b>		<b>598,183</b>	<b>13,868,676</b>
<b>Total Liabilities</b>		<b>598,183</b>	<b>13,868,676</b>
<b>Net Assets</b>			
Accumulated Surplus		11,591,007	-553,649
<b>Total Net Assets</b>		<b>11,591,007</b>	
<b>Total Net Assets and Liabilities</b>		<b>12,189,190</b>	<b>13,315,027</b>

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

		
.....	.....	.....
Name	Name	Name
Accounting Officer	Head of Finance	On Behalf of the Board
Date 19/01/2023	ICPAK Member Number: 19011 Date 19/01/2023	Date

**Anti- Female Genital Mutilation Board  
Annual Report and Financial Statements  
for the year ended June 30, 2022.**

**14 Statement of Financial Position as at 30 June 2022**

	Notes	2021-2022 Kshs	2020-2021 Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	12	2,404,509	170,479
<b>Total Current Assets</b>		<b>2,404,509</b>	<b>170,479</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	7,414,414	10,052,064
Intangible Assets	14	2,370,267	3,092,484
<b>Total Non- Current Assets</b>		<b>9,784,681</b>	<b>13,144,548</b>
<b>Total Assets</b>		<b>12,189,190</b>	<b>13,315,027</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	15	598,183	13,868,676
<b>Total Current Liabilities</b>		<b>598,183</b>	<b>13,868,676</b>
<b>Total Liabilities</b>		<b>598,183</b>	<b>13,868,676</b>
<b>Net Assets</b>			
Accumulated Surplus		11,591,007	-553,649
<b>Total Net Assets</b>		<b>11,591,007</b>	
<b>Total Net Assets and Liabilities</b>		<b>12,189,190</b>	<b>13,315,027</b>

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

<i>Bernadette Loloju</i>	<i>JOSHUA KAMUTI</i>	<i>HSC</i>
.....	.....	.....
Name	Name	Name
Accounting Officer	Head of Finance	On Behalf of the Board
Date <i>19/01/23</i>	ICPAK Member Number: <i>19011</i> Date <i>19/01/2023</i>	Date <i>19/01/2023</i>

**Anti- Female Genital Mutilation Board**  
**Annual Report and Financial Statements**  
**for the year ended June 30, 2022.**

**13. Statement of Financial Performance for the year ended 30 June 2022**

	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	124,500,002	97,500,000
Donor Funds (UNFPA/UNICEF)	6a	43,131,914	4,634,00
<b>Total revenue</b>		<b>167,631,916</b>	<b>102,134,000</b>
<b>Expenses</b>			
Use of goods and services	7	111,988,365	103,106,890
Employee costs	8	28,102,577	18,494,331
Board Expenses	9	8,068,022	4,911,550
Depreciation and amortization expense	10	4,409,867	4,563,351
Repairs and maintenance	11	2,918,429	2,649,808
<b>Total expenses</b>		<b>155,487,260</b>	<b>133,725,930</b>
<b>Surplus before tax</b>		<b>12,144,656</b>	<b>-31,591,930</b>
<b>Surplus/(deficit) for the period/year</b>		<b>12,144,656</b>	<b>-31,591,930</b>
<b>Net Surplus for the year</b>		<b>12,144,656</b>	<b>-31,591,930</b>

The notes set out on pages 27 to 42 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:



Accounting Officer



Head of Finance

Josphat Kamuti

ICPAK 19011



On Behalf of the Board

Date 19/01/2023

Date 19/01/2023

19/01/2023  
Date

**15 Statement of Changes in Net Assets for the year ended 30 June 2022**

	Retained earnings	Total
	Kshs	Kshs
<b>As at July 1, 2020</b>	<b>31,038,281</b>	<b>31,038,281</b>
Surplus/ deficit for the year	-31,591,930	-31,591,930
<b>As at June 30, 2021</b>	<b>-553,649</b>	<b>-553,649</b>
<b>As at July 1, 2021</b>	<b>-553,649</b>	<b>-553,649</b>
Surplus for the year	12,144,656	12,144,656
<b>As at June 30, 2022</b>	<b>11,591,007</b>	<b>11,591,007</b>

16. Statement of Cash Flows for the year ended 30 June 2022

	Notes	2021-2022 Kshs	2020-2021 Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities	6	124,500,002	97,500,000
Donor Funds (UNFPA/UNICEF)		43,131,914	4,634,000
<b>Total receipts</b>		<b>167,631,916</b>	<b>102,134,000</b>
<b>Payments</b>			
Use of goods and services	7	111,988,365	103,106,890
Employee costs	8	28,102,577	18,494,331
Board Expenses	9	8,068,022	4,911,550
Depreciation and amortization		-	4,563,351
Repairs and maintenance	10	2,918,429	2,649,808
<b>Total payments</b>		<b>151,077,392</b>	<b>133,725,930</b>
<b>Cash inflow from operating activities before working capital</b>		<b>16,554,524</b>	<b>-31,591,930</b>
Net changes in working capital	16	-13,270,474	14,710,874
<b>Net cash flows from/(used in) operating activities</b>		<b>3,284,030</b>	<b>-16,881,056</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE and Intangible assets	17	-1,050,000	-2,919,080
<b>Net cash flows from/(used in) investing activities</b>		<b>-1,050,000</b>	<b>-2,919,080</b>
<b>Cash flows from financing activities</b>			
<b>Net cash flows from financing Activities</b>			-
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>2,234,030</b>	<b>(19,800,136)</b>
Cash and cash equivalents at 1 July 2021		170,479	19,970,615
<b>Cash and cash equivalents at 30 June</b>		<b>2,404,509</b>	<b>170,479</b>

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



Name: Bernadette Loloju

Accounting Officer

Date 19/01/2023



Name: Josphat Mweu

Head of Finance

ICPAK M/No:19011

Date 19/01/2023



Name: Dr. Rasheed Omar

On Behalf of the Board

Date 19/01/2023

17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2022

	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
<b>Revenue</b>						
Transfers from Other Governments entities	102,500,000	22,000,000	124,500,000	124,500,002	-2	100%
Donor Funds (UNFPA/UNICEF)	-	43,131,914	43,131,914	43,131,914	-	100%
<b>Total Income</b>	<b>102,500,000</b>	<b>65,131,914</b>	<b>167,631,914</b>	<b>167,631,916</b>	<b>-2</b>	<b>100%</b>
<b>Expenses</b>						
Use of Goods and Services	52,998,045	65,131,914	118,129,959	111,988,365	6,141,594	95%
Employee costs	34,151,955	-	34,151,955	28,102,577	6,049,378	82%
Remuneration of Directors	8,460,000	-	8,460,000	8,068,022	391,978	95%
Depreciation and Amortization expense	2,170,000	-	2,170,000	4,409,807	-2,239,807	
Repairs and Maintenance	3,720,000	-	3,720,000	2,918,429	281,571	91%
Purchase of assets	1,000,000	-	1,000,000	1,050,000	-50,000	
<b>Total Expenditure</b>	<b>102,500,000</b>	<b>65,131,914</b>	<b>167,631,914</b>	<b>156,537,200</b>	<b>11,094,716</b>	<b>93%</b>
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,094,716</b>	<b>11,094,716</b>	

In the FY under review we received **ksh 43M** from UNICEF and UNFPA to finance Anti Fgm Board and Donor workplan. The Board also received ksh 22M from State Department of Gender to accelerate the fight against FGM in Kenya. The savings in employee cost was as result ksh6M budgeted for court case which was not paid in the course of the Year. By putting austerity measures to control the use of Goods and services cost ,we saved ksh6M to fund emergencies.

## **18. Notes to the Financial Statements**

### **1. General Information**

The Board is established by and derives its authority and accountability from Prohibition of FGM Act 2011. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya.

### **2. Statement of Compliance and Basis of Preparation**

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

**3. Adoption of New and Revised Standards**

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2022.*  
IPSASB deferred the application date of standards from 1<sup>st</sup> January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1<sup>st</sup> January 2023.
- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.*

Standard	Effective date and impact:
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b> The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management</li> </ul>

Standard	Effective date and impact
	<p>strategies and the accounting treatment for instruments held as part of the risk management strategy.</p> <p><b>(Not applicable)</b></p>
<p><b>IPSAS 42:</b> Social Benefits</p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> <li>(a) The nature of such social benefits provided by the Entity.</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> <li>(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</li> </ul> <p><b>(Not applicable)</b></p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial</p>	<p><b>Applicable: 1st January 2023:</b></p> <ul style="list-style-type: none"> <li>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</li> <li>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when</li> </ul>

Standard	Effective date and impact:
Instruments	<p>IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued. <i>(Not applicable)</i></p>
Other improvements to IPSAS	<p><b>Applicable 1<sup>st</sup> January 2023</b></p> <ul style="list-style-type: none"> <li>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</li> </ul> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> <li>IPSAS 39: Employee Benefits</li> </ul> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> <li><b>IPSAS 29: Financial instruments: Recognition and Measurement</b></li> </ul> <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023. <i>(Not applicable)</i></p>
IPSAS 43	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that</p>

Standard	Effective date and Impact
	<p>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>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires, 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: 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>

iii. **Early adoption of standards**

The Entity did not early – adopt any new or amended standards in year 2021/2022.

#### 4. Summary of Significant Accounting Policies

##### a) Revenue recognition

##### i) Revenue from non-exchange transactions

##### Fees, taxes and fines

The Entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

##### Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

##### Rendering of services

The Entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

**Interest income**

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

**ii) Revenue from exchange transactions**

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

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

**b) Budget information**

The original budget for FY 2021-2022 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Board recorded additional appropriations of 22 Million on the 2021-2022 budget following the governing body's approval.

## **Notes to the Financial Statements (Continued)**

### **Summary of Significant Accounting Policies (Continued)**

#### **Budget information (continued)**

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section on statement of Comparable budgets of these financial statements.

#### **c) Taxes**

##### **Current income tax**

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

## **Notes to the Financial Statements (Continued)**

### **Summary of Significant Accounting Policies (Continued)**

#### **Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable Entity and the same taxation authority.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

***Sales tax***

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

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

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

**d) Investment property**

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

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**e) Property, plant and equipment**

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

**f) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

### **g) 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.

### **h) Research and development costs**

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

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

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**i) Financial instruments**

**a) Financial assets**

**Initial recognition and measurement**

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

**Held-to-maturity.**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

### **Impairment of financial assets**

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an Entity of financial assets is impaired. A financial asset or an Entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- i) The debtors or an Entity of debtors are experiencing significant financial difficulty.
- ii) Default or delinquency in interest or principal payments
- iii) The probability that debtors will enter bankruptcy or other financial reorganization.
- iv) Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

### **b) Financial liabilities**

#### **Initial recognition and measurement**

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition., All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

## Notes to the Financial Statements (Continued)

### Summary of Significant Accounting Policies (Continued)

#### Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

#### **j) 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, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *board*.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**k) Provisions**

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

**l) Contingent liabilities**

The board has a long outstanding court case regarding the underpayment of officers deployed to the board between January 2014 and November 2018. On 27 May 2022 the court ruled the plaintiff be paid their dues but the figure was not agreed by the end of the financial year.

**m) Contingent assets**

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

**n) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. We maintain general reserve.

**o) 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.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**p) Employee benefits**

**Retirement benefit plans**

The *Entity* provides retirement benefits for its employees and directors. 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.

**q) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**r) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

## Notes to the Financial Statements (Continued)

### Summary of Significant Accounting Policies (Continued)

#### s) 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 *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior managers*.

#### t) Service concession arrangements

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* 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 *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

#### u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**v) Comparative figures**

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

**w) 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, 2022.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity'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 judgements, estimates and assumptions made:

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The 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

## **Notes to the Financial Statements (Continued)**

### **Significant Judgments and Sources of Estimation Uncertainty (Continued)**

#### **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

#### **Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

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

Notes to the Financial Statements (Continued)

6. Transfers from Other Government entities

Description	2021-2022	2020-2021
	KShs	KShs
<b>Unconditional Grants</b>		
Operational Grant from State department of Gender	124,500,002	97,500,000
<b>Total Grants Received</b>	<b>124,500,002</b>	<b>102,134,000</b>

6a) Donor Funds

Description	2021-2022	2020-2021
	KShs	KShs
<b>Unconditional Grants</b>		
Other Grants(UNICEF)	22,292,812	4,634,000
Other Grants(UNFPA)	20,839,102	0
<b>Total</b>	<b>43,131,914</b>	<b>4,634,000</b>

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name Of The Entity Sending The Grant	Amount recognized to Statement of Financial performance KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund. KShs	Total transfers 2021-22	Prior year 2020-2021
State Department for Gender	124,500,002			124,500,002	97,500,000
<b>Total</b>				<b>124,500,002</b>	<b>97,500,000</b>

Notes to the Financial Statements (Continued)

7. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Electricity	231,326	374,155
Advertising	9,801,930	6,015,143
Conferences and Delegations	5,639,495	8,302,660
Consulting Fees	1,548,162	1,767,831
Fuel and Oil	3,565,078	3,330,510
Insurance	4,370,806	4,377,305
Postage	0	2,000
Printing and Stationery	4,493,255	15,893,156
Bank Charges	316,055	136,560
Rental	6,529,521	6,139,745
Telecommunication	1,757,932	2,185,780
Training	2,237,444	937,800
Travel, Subsistence & Other Allowances	65,303,102	39,326,127
Other General Expenses	6,194,259	14,318,118
<b>Total</b>	<b>111,988,365</b>	<b>103,106,890</b>

Travel, subsistence and other allowances includes the programmes expenses ie Staff field allowance, facilitation of people attending our activities and field conferences expenses which takes 40% of our annual budget. Other General expenses include staff medical cover ,membership fee, ERP expenses and Team building.

Notes to the Financial Statements (Continued)

8. Employee Costs

Description	2021-2022 Kshs	2020-2021 Kshs
Basic Salaries	13,813,803	10,125,531
House Allowance	5,823,750	5,235,400
Leave Allowance	146,000	120,000
Commuter Allowance	1,477,000	1,396,200
Extraneous Allowance	1,078,500	620,000
Domestic Allowance	187,200	187,200
Entertainment Allowance	780,000	780,000
Social contributions	35,800	30,000
Gratuity	4,760,524	-
<b>Employee costs</b>	<b>28,102,577</b>	<b>18,494,331</b>

Notes to the Financial Statements (Continued)

9. Board Expenses

Description	2021-2022 Kshs	2020-2021 Kshs
Chairman/Directors' Honoraria	536,000	960,000
Director fees; Full Board	576,400	720,000
Director Fees- Board Committee	1,080,000	1,200,000
Director fees- Special	220,000	360,000
Director Other Allowances	5,655,622	1,671,550
<b>Total</b>	<b>8,068,022</b>	<b>4,911,550</b>

10. Depreciation and Amortization Expense

Description	2021-2022 Kshs	2020-2021 Kshs
Property, plant and equipment	3,687,650	4,356,551
Intangible assets	722,217	206,800
<b>Total depreciation and amortization</b>	<b>4,409,867</b>	<b>4,563,351</b>

11. Repairs and Maintenance

Description	2021-2022 Kshs	2020-2021 Kshs
Equipment and Machinery	1,015,340	1,034,501
Vehicles	1,903,089	1,615,307
<b>Total Repairs and Maintenance</b>	<b>2,918,429</b>	<b>2,649,808</b>

Notes to the Financial Statements (Continued)

12. Cash and Cash Equivalents

Description	2021-2022 Kshs	2020-2021 Kshs
Current Account	2,404,509	170,479
<b>Total Cash And Cash Equivalents</b>	<b>2,404,509</b>	<b>170,479</b>

12(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2021-2022 Kshs	2020-2021 Kshs
a) <b>Current Account</b>			
Corporate Bank of Kenya		2,404,509	170,479
<b>Grand Total</b>		<b>2,404,509</b>	<b>170,479</b>

Notes to the Financial Statements (Continued)

13 Property, Plant and Equipment

Cost	Motor vehicles		Furniture and fittings		Computers		Plant and Equipment		Total	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2020	18,419,178	1,986,087	15,448,203	3,675,832	39,529,300					
Additions	-	-	-	835,000.00	835,000					
Disposals	-	-	-	-	-					
Transfers/Adjustments	-	-	-	-	-					
<b>As At 30<sup>th</sup> June 2021</b>	<b>18,419,178</b>	<b>1,986,087</b>	<b>15,448,203</b>	<b>4,510,832</b>	<b>40,364,300</b>					
Additions			1,050,000		1,050,000					
Disposals										
Transfer/Adjustments										
<b>As At 30<sup>th</sup> June 2022</b>	<b>18,419,178</b>	<b>1,986,087</b>	<b>16,498,203</b>	<b>4,510,832</b>	<b>41,414,300</b>					
<b>Depreciation And Impairment</b>										
At 1 July 2020	6,132,892	992,387	15,305,626	3,524,780	25,955,685					
Depreciation										
Impairment										
Transfers/ Adjustments										
<b>As At 30 June 2021</b>	<b>9,961,234</b>	<b>1,230,717</b>	<b>15,448,203</b>	<b>3,672,082</b>	<b>30,312,236</b>					
Depreciation	3,051,889	248,261	175,000	212,500	3,687,650					
Disposals										
Impairment										
Transfer/Adjustment										
<b>As At 30<sup>th</sup> June 2022</b>	<b>13,013,124</b>	<b>1,478,978</b>	<b>15,623,203</b>	<b>3,884,582</b>	<b>33,999,887</b>					
<b>Net Book Values</b>										
<b>As At 30<sup>th</sup> June 2021</b>	<b>8,457,944</b>	<b>755,370</b>	<b>-</b>	<b>838,750</b>	<b>10,052,064</b>					
<b>As At 30<sup>th</sup> June 2022</b>	<b>5,406,054</b>	<b>507,109</b>	<b>875,000</b>	<b>626,250</b>	<b>7,414,413</b>					

### Notes to the Financial Statements (Continued)

#### Valuation

No valuation of property, plant and equipment done in the year ended 30 June 2022.

#### 13 (b) Property, Plant and Equipment at Cost

The freehold land, buildings and other assets were stated on the historical cost as follows:

	Cost Kshs	Accumulated Depreciation Kshs	NBV Kshs
Plant and Machinery	4,510,832	3,884,582	626,250
Motor Vehicles, Including Motorcycles	18,419,178	13,013,124	5,406,053
Computers and Related Equipment	15,448,203	15,623,203	875,000
Office Equipment, Furniture and Fittings	1,986,087	1,478,978	507,109
<b>Total</b>	<b>40,364,300</b>	<b>33,999,887</b>	<b>7,414,412</b>

Notes to the Financial Statements (Continued)

14 Intangible Assets

Description	2021-2022		2020-2021	
	Kshs		Kshs	
<b>Cost</b>				
At beginning of the year		3,953,084		1,034,000
Additions		-		2,919,084
At end of the year		3,953,084		3,953,084
Additions-internal development				-
At end of the year		3,953,084		3,953,084
<b>Amortization and impairment</b>				
At beginning of the year		860,600		653,800
Amortization		722,216		206,800
At end of the year		1,582,816		860,600
<b>NBV</b>		2,370,268		3,092,484

**Notes to the Financial Statements (Continued)**  
**15 Trade and Other Payables**

Description	2021-2022		2020-2021	
	Kshs		Kshs	
Trade payables		0		9,018,676
Employee payables-Payroll Deductions		598,182		1,350,000
Other payables-Staff claims		0		3,500,000
<b>Total trade and other payables</b>		<b>598,182</b>		<b>13,868,676</b>

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. 400 per employee per month. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

**16 Changes in working capital**

Description	2021-2022		2020-2021	
	Kshs		Kshs	
Trade payables		9,018,676		9,018,676
Employee payables-Payroll Deductions		1,350,000		1,350,000
Other payables-Staff claims		3,500,000		3,500,000
PAYE		(562,883)		
NHIF		(19,700)		
NSSF		(5,600)		
Other Payroll Deductions		(10,000)		842,198
<b>Net Changes in working capital</b>		<b>13,270,493</b>		<b>14,710,874</b>

Notes to the Financial Statements (Continued)

17 Purchase of Property, Plant and Equipments

Description	2021-2022 Kshs	2020-2021 Kshs
Purchase of Office Laptops	1,050,000	0
<b>Total trade and other payables</b>	<b>1,050,000</b>	<b>0</b>

18 Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) SCAC.
- v) Key management.
- vi) Board of directors.

	2021-2022 K.shs	2020-2021 K.shs
<b>Transactions with related parties</b>		
<b>a) purchases from related parties</b>		
Purchases of electricity from KPLC	231,326	374,155
Rent expenses paid to govt agencies	6,529,521	6,139,745
Training and conference fees paid to govt. Agencies	90,596	561,440
<b>Total</b>		
<b>a) Key management compensation</b>		
Directors' emoluments	8,068,022	4,911,550
Compensation to key management	16,930,680	8,582,638
<b>Total</b>	<b>24,998,702</b>	<b>13,494,188</b>

**Notes to the Financial Statements (Continued)**

**Surplus Remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The Board did not make any surplus during the year (FY 2021 Nil) and hence no remittance to the Consolidated Fund.

**16 Events after the Reporting Period**

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

**17 Ultimate And Holding Entity**

The Board is a Semi- Autonomous Government Agency under the Ministry of Public Service, Gender, Social Protections, Senior Citizens Affairs, Special Programmes and ASALs. Its ultimate parent is the Government of Kenya.

**18 Currency**

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

**19. Appendix**

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Errors in the statement of cashflows.	Noted and corrected	Resolved	NA
2.0	Use of expired lease agreement	Lease agreement regularised	Resolved	NA
3.0	Procurement outside E-procurement system.	We have e-procurement system now.	Resolved	NA
4.0	In adequate staffing	BOD approved recruitment of additional staffs.	Resolved	NA

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C.E. O

Date

**Appendix II: 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 - Donor funds	
State Department For Gender	02/08/2021	Recurrent	25,625,000	25,625,000	-	-	-	-	25,625,000
State Department For Gender	08/10/2021	Recurrent	8,541,666	8,541,666	-	-	-	-	8,541,666
State Department For Gender	05/11/2021	Recurrent	8,541,666	8,541,666	-	-	-	-	8,541,666
State Department For Gender	15/12/2021	Recurrent	8,541,666	8,541,666	-	-	-	-	8,541,666
State Department For Gender	03/02/2022	Recurrent	8,541,666	8,541,666	-	-	-	-	8,541,666
State Department For Gender	15/02/2022	Recurrent	8,541,666	8,541,666	-	-	-	-	8,541,666

State Department For Gender	25/02/2022	Recurrent	8,541,666	8,541,666	-	-	-	-	-	8,541,666
State Department For Gender	12/04/2022	Recurrent	8,541,666	8,541,666	-	-	-	-	-	8,541,666
State Department For Gender	26/04/2022	Recurrent	22,000,000	22,000,000	-	-	-	-	-	22,000,000
State Department For Gender	31/05/2022	Recurrent	8,541,666	8,541,666	-	-	-	-	-	8,541,666
State Department For Gender	17/06/2022	Recurrent	8,541,666	8,541,666	-	-	-	-	-	8,541,666
UNFPA	09/12/2021	Recurrent	20,839,102	20,839,102	-	-	-	-	Donor Funds	20,839,102
UNICEF	11/11/2021	Recurrent	13,918,900	13,918,900	-	-	-	-	Donor Funds	13,918,900
UNICEF	16/12/2021	Recurrent	7,906,700	7,906,700	-	-	-	-	Donor Funds	7,906,700
UNICEF	02/03/2022	Recurrent	467,212	467,212	-	-	-	-	Donor Funds	467,212
<b>Total</b>			<b>167,631,916</b>	<b>167,631,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,631,916</b>

**Appendix 111- Inter-Entity Confirmation Letter**

ANTI FGM BOARD, 54760 00200

The Anti FGM Board wishes to confirm the amounts disbursed as at 30<sup>th</sup> June 2022 is indicated in the table below.

Reference Number	Date Disbursed	Amounts Disbursed by State Department of Gender (KShs) as at 30 <sup>th</sup> June 2022				Amount Received by Anti FGM Board (KShs) as at 30 <sup>th</sup> June 2021 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial	Total (D)=(A+B+C)		
0030015005	02/08/2021	25,625,000			25,625,000	25,625,000	-
0030015006	08/10/2021	8,541,666			8,541,666	8,541,666	-
0030015007	05/11/2021	8,541,666			8,541,666	8,541,666	-
0030015008	15/12/2021	8,541,666			8,541,666	8,541,666	-
0030015009	03/02/2022	8,541,666			8,541,666	8,541,666	-
0030015010	15/02/2022	8,541,666			8,541,666	8,541,666	-
0030015011	25/02/2022	8,541,666			8,541,666	8,541,666	-
0030015012	12/04/2022	8,541,666			8,541,666	8,541,666	-
0030015013	26/04/2022	22,000,000			22,000,000	22,000,000	-
0030015014	31/05/2022	8,541,666			8,541,666	8,541,666	-
0030015015	17/06/2022	8,541,666			8,541,666	8,541,666	-
<b>Total</b>		<b>124,500,002</b>			<b>124,500,002</b>	<b>124,500,002</b>	

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

**Head of Accountants department of beneficiary Entity:**

Name J.P. HATA ..... Sign [Signature] ..... Date 15/08/2023

