


REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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|  THE NATIONAL ASSEMBLY PAPERS LAID REPORT | |
| DATE: 18 FEB 2026 | DAY. Wednesday |
| TABLED BY: OF | Deputy leader of Majority Party Hon. Owen Baya, CBS |
| CLERK-AT THE-TABLE: | Irene Nduku |

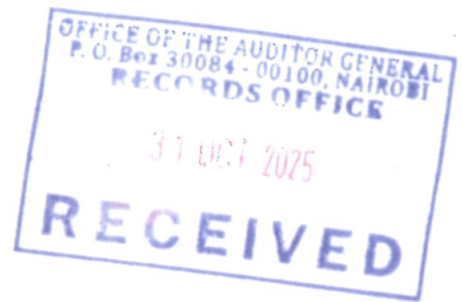
THE AUDITOR-GENERAL

ON

**GOK-UNFPA 10TH COUNTRY PROGRAMME
GRANT/CREDIT NO.1000702818**

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

**STATE DEPARTMENT FOR GENDER AND
AFFIRMATIVE ACTION**



PROJECT NAME: GOK-UNFPA 10TH COUNTRY PROGRAMME

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR GENDER AND
AFFIRMATIVE ACTION

PROJECT GRANT/CREDIT NUMBER: 1000702818

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

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

GOK UNFPA 10TH COUNTRY PROGRAMME
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1. Acronyms and Definition of Terms

| | |
|----------------|--|
| CBK | Central Bank of Kenya |
| ICPAK | Institute of Certified Public Accountants of Kenya |
| UNFPA | United Nation Population Fund |
| IPSAS | International Public Sector Accounting Standards |
| NT | National Treasury |
| PFM | Public Finance Management. |
| PSASB | Public Sector Accounting Standards Board |
| FY | Financial year preceding the current financial year. |
| GBV | Gender Based Violence |
| SDFG | State Department for Gender |
| Comparative FY | Financial year preceding the current financial year. |

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is Implementation of UNFPA-Funded Work Plans Relating to the 2022-2026 UNFPA 10th Country Programme for Kenya

Objective

The key objective of the project is to strengthen Government delivery on its commitments towards the achievement of universal access to sexual and reproductive health and rights, reduce gender-based violence and harmful practices, and improve population dynamics for sustainable development, particularly among adolescents and youth

Address

State Department for Gender and Affirmative Action

P.O. Box 30005-00100

Teleposta Towers

NAIROBI, KENYA

Contacts: The following are the project contacts

Telephone: (254) 221650

E-mail: ps@gender.go.ke

Website: www.gender.go.ke

Project information and overall performance (continued)

2.2 Project Information

| | |
|------------------------------|--|
| Project Start Date: | 30-06-2022 |
| Project End Date: | 01-07-2026 |
| Project Coordinator: | Ms. Emily Opati |
| Project Development Partner: | United Nations Population Fund (UNFPA) Kenya |

2.3 Project Overview

| | |
|---|---|
| Line Ministry or State departments/ County Department | The project is under the supervision of the Ministry of Gender, Culture and Children Services / State Department for Gender and Affirmative Action. |
| Project number | 1000702818 |
| Strategic goals of the project | <p>The strategic goal of the project is as follows:</p> <p>The strategic goal of the Government of Kenya (GoK) and United Nations Population Fund (UNFPA) 10th Country Programme (2022–2026) is to accelerate the achievement of UNFPA’s three transformative results:</p> <ol style="list-style-type: none"> i. Zero preventable maternal deaths ii. Zero unmet need for family planning iii. Zero gender-based violence (GBV) and harmful practices, including female genital mutilation (FGM) and child marriage <p>The specific objectives of the project are as follows</p> <ol style="list-style-type: none"> i. To Enhance System Transformation ii. To Enhance Equitable Access to Quality Services iii. To Transform Gender and Social Norms iv. To Empower Adolescents and Youth v. To Strengthen Data and Evidence for Programming |

| | |
|---|---|
| <p>Summary of Project Strategies for achievement of strategic goals</p> | <p>The project management aims to achieve the goals through the following means:</p> <ol style="list-style-type: none"> i. Policy and Accountability: Integrating SRHR and GBV prevention and response into national and county-level policies, development frameworks, and universal health coverage plans. ii. Quality of Care and Services: Strengthening health systems and institutions to provide high-quality, comprehensive SRHR information and services, including family planning, HIV prevention, and GBV-related health services. iii. Gender and Social Norms: Addressing discriminatory gender and social norms that hinder women's and girls' rights, and engaging men and boys in promoting gender equality and positive masculinity. iv. Adolescents and Youth: Enhancing the capacity and opportunities for adolescents and youth to participate in policies and programmes related to population and development, SRHR, and GBV, and providing comprehensive sexuality education and life skills programmes to build their human capital. <ol style="list-style-type: none"> (i) Evidence for Programming: Improving the availability and accessibility of timely data to inform policies and programmes on population dynamics, SRHR, GBV, and harmful practices, and utilizing innovative approaches and technology solutions to enhance data collection and analysis. |
| <p>Other important background information of the project</p> | <p>The Government of Kenya (GoK) and the United Nations Population Fund (UNFPA) launched the 10th Country Programme (2022–2026) to accelerate progress toward universal access to sexual and reproductive health and rights (SRHR), with a focus on equity and inclusivity for populations at risk of being left behind.</p> <p>The programme aligns with Kenya's Vision 2030, the United Nations Sustainable Development Cooperation Framework (UNSDCF), and the Sustainable Development Goals (SDGs).</p> <p>The initiative specifically targets adolescents and youth (including girls with disabilities), women of reproductive age,</p> |

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| | |
|---|---|
| | <p>and individuals living in arid and semi-arid lands (ASALs), informal urban settlements, and refugee settings.</p> <p>The National Council for Population and Development (NCPD) serves as the government coordinating agency, working closely with UNFPA and other Government Ministries, Departments and Agencies, and other stakeholders, including civil society organizations, the private sector, youth, and development partners.</p> <p>The programme emphasizes policy and accountability, quality of care and services, transformation of gender and social norms, empowerment of adolescents and youth, and strengthening data and evidence for programming.</p> |
| <p>Areas that the project was formed to intervene</p> | <p>The project was formed to intervene in the following problems/gaps:</p> <p>The Government of Kenya (GoK)/UNFPA 10th Country Programme (2022–2026) was developed to address critical gaps and persistent challenges in the areas of;</p> <ol style="list-style-type: none"> i. High Maternal Mortality and Limited Access to SRH Services ii. Unmet Need for Family Planning iii. Prevalence of Gender-Based Violence and Harmful Practices iv. Youth and Adolescent Vulnerabilities v. Inadequate Population Data and Use of Evidence vi. Inequities and Exclusion |
| <p>Project duration</p> | <p>Four (4) Years</p> |

Project Information and Overall Performance (Continued)

2.4 Bankers

Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000-00200
NAIROBI, KENYA

2.5 Independent Auditor

Deloitte & Touche LLP
 Certified Public Accounts (Kenya)
 Deloitte Place, Waiyaki Way Muthangari
 P.O. Box 40092- 00100
NAIROBI, KENYA

2.6 Roles and Responsibilities

| No. | Names | Title designation | Key qualification | Responsibilities |
|-----|---------------|-------------------------|---|---|
| 1. | Emily Opati | Focal Person | Master of Arts in Sociology (Criminology) | In-charge of implementation of UNFPA-Funded Work Plans Relating to the 2022-2026 UNFPA 10 th Country Programme for Kenya |
| 2. | Jackson Owour | Project Finance Officer | Master's in finance | In charge of financial reporting |

2.7 Funding summary

The Project is for duration of four years from 2022 to 2026 with an approved budget of US\$ 152,353 equivalent to Kshs 24,000,000 as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

| Source of funds | Development Partner Commitment | | Amount received to date (30 th June 2025) | | Undrawn balance to date | |
|------------------|--------------------------------|-------------------|--|-------------------|------------------------------|-------------------|
| | Development Partner currency | Kshs | Development Partner currency | Kshs | Development Partner currency | Kshs |
| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
| (i) Grant | | | | | | |
| UNFPA | 304,706 | 48,000,000 | 235,179 | 37,047,610 | 69,527 | 10,952,390 |
| Total | <u>304,706</u> | <u>48,000,000</u> | <u>235,179</u> | <u>37,047,610</u> | <u>69,527</u> | <u>10,952,390</u> |

Project information and overall performance (continued)

B. Application of Funds

| Application of funds | Amount received to date (30 th June 2025) | | Cumulative amount paid to date (30 th June 2025) | | Unutilised balance to date (30 th June 2025) | |
|----------------------|--|-------------------|---|-------------------|---|---------------|
| | Development Partner currency | Kshs | Development Partner currency | Kshs | Development Partner currency | Kshs |
| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
| (i) Grant | | | | | | |
| UNFPA | | 37,047,610 | | 37,023,036 | | 24,574 |
| Total | | <u>37,047,610</u> | | <u>37,023,036</u> | | <u>24,574</u> |

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Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

| PROGRAMMES AND ACTIVITIES | BUDGET (KShs.) | Expenditure KShs | Output | Performance |
|---|-----------------------|-------------------------|---|-----------------------------------|
| GIRLS AND WOMEN EMPOWERMENT | | | | |
| Empower youth Anti-FGM networks to advocate for policy changes for anti-FGM prevention programs at the county level, amplifying their voices through petitions, rallies, and media campaigns in Elgeyo Marakwet, Narok, West Pokot | 1,241,856 | 1,241,856 | Youth networks strengthened | Activity undertaken in 3 counties |
| MOVEMENT BUILDING | | | | |
| Organize public events where communities publicly declare their commitment to abandon FGM, involving community cultural leaders, religious leaders, and community members in Baringo, Elgeyo Marakwet, Garissa, Samburu, Bungoma, Narok and West Pokot counties | 4,600,300 | 4,600,300 | Capacity of cultural elders to undertake public declarations are strengthened | Activity undertaken in 7 counties |
| SYSTEMS TRANSFORMATION | | | | |
| Advocate for the integration of GBV, FGM & CM in the county integrated development plans (CIDPs) and emergency preparedness and response plans | 1,237,198 | 1,237,198 | Policy integration and budgetary allocation to CIDPs advocated | Activity was undertaken. |
| Develop a multi sectoral evidence-based gender transformative county action plan with targets, a budget and a M& E framework, in line with human rights and leaving no one behind principles for the elimination of GBV & FGM | 5,865,215 | 5,865,215 | County Action Plans developed | Activity was undertaken |
| Facilitate collaborative action planning including monitoring frameworks sessions among the county Anti-FGM steering committee to develop innovative initiatives and strengthen partnerships with local stakeholders." in Baringo, Elgeyo Marakwet, Garissa, Samburu, Bungoma, Narok & West Pokot | | | Gender transformative county action plan developed | Activity undertaken in 8 counties |
| PROGRAMME MANAGEMENT, MONITORING & EVALUATION | | | | |

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| | | | | |
|--|-----------------------------|-----------------------------|---|---|
| Conduct joint field monitoring in focus counties with government & partner | 0 | 0 | Joint field monitoring not undertaken | Activity not funded |
| HARMFUL SOCIAL AND GENDER NORMS AND DISCRIMINATION | | | | |
| Finalization of the National Policy for Prevention & Response to GBV in Kenya | 2,714,048 | 1,880,518 | GBV Policy reviewed | Activity undertaken and awaiting cabinet approval |
| Finalize the development of the National Strategy for meaningful Male Engagement on Prevention of & Elimination of GBV/FGM & CM in Kenya | 1,013,234 | 1,013,234 | Draft Strategy on male engagement developed | Activity undertaken and the process still going to finalize on the strategy |
| Facilitate survivor-led storytelling to raise awareness of FGM's impact, promoting positive alternatives and advocating for change, enhance survivors and reformed cutters economic empowerment to support transition towards positive alternatives in Baringo, Elgeyo Marakwet, Gaissa, Samburu, Bungoma, Narok & West Pokot counties | | | Positive alternatives, Strengthened | Activity undertaken in 7 counties |
| GRAND TOTAL | <u>16,671,851.00</u> | <u>15,838,161.45</u> | | |

2.9 Implementation Challenges:

- i. Late disbursement of funds by UNFPA and the National Treasury resulted in delay in the implementation of planned activities.
- ii. Late approvals of work plans.
- iii. UNFPA and Government of Kenya each operating on different fiscal planning timelines.

2.10 Recommendation

- i. Early disbursement and release of funds by UNFPA and from the National Treasury.
- ii. Timely approval of work plans and corresponding budgets to ensure implementation of all activities.
- iii. Early planning, approval and release of funds can enable both agencies to work within their different fiscal timelines without being subjected to penalties related to late payments.

2.11 Summary of Project Compliance:

The project has complied with applicable laws and regulations, and essential external.

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3. Statement of Performance against Project's Predetermined Objectives

Project: GOK/UNFPA 10th Country Program for Kenya

Objective: To accelerate the achievement of universal access to sexual and reproductive health and rights, reduce gender-based violence and harmful practices, and improve population dynamics for sustainable development, particularly among adolescents and youth.

Output 1: Strengthened national and sub-national capacity to deliver integrated, high-quality sexual and reproductive health services, including for family planning, maternal health, and HIV prevention, especially for adolescents and youth, in both development and humanitarian settings.

| Indicator | Baseline | Target | Actual Value | Counties |
|---|----------|--------|--------------|--|
| Number of Gender Transformative County Action Plans Developed | 0 | 7 | 7 | Baringo, Elgeyo Marakwet, Samburu, Bungoma, Narok & West Pokot |
| Number of counties that have been sensitized to advocate for integration and allocation of budgets to the prevention and elimination of GBV and FGM & Cm in the county integrated development plans (CIDPs) and emergency preparedness and response plans | No | 4 | 4 | Nairobi, Kwale, Turkana & Isiolo |
| Number of counties with a multi sectoral evidence-based, gender transformative County Action Plans developed with targets, a budget, and an M& E framework, in line with human rights and the leaving no one behind principles for elimination of GBV and FGM | No | 4 | 4 | Nairobi, Kwale, Turkana & Isiolo |

Output 3: Strengthened capacity of national and sub-national institutions and systems to prevent and respond gender-based violence and harmful practices, including in humanitarian settings

| Indicator | Baseline | Target | Actual Value | Counties |
|--|----------|--------|------------------|--|
| Number of Youth Anti-FGM Networks Strengthened | 3 | 3 | 6 | Elgeyo Marakwet, Narok, West Pokot |
| Number of Survivor-Led Storytelling on Positive Alternatives Strengthened | 3500 | 252 | 3752 | Baringo, Elgeyo Marakwet, Garissa, Samburu, Bungoma, Narok, West Pokot |
| Number of Cultural Elders Capacity Strengthened to Undertake Public Declarations | 1500 | 1050 | 2550 | Baringo, Elgeyo Marakwet, Garissa, Samburu, Bungoma, Narok, West Pokot |
| National Policy on Prevention and Response to GBV in Kenya Finalized | No | Yes | Policy finalized | Nairobi |
| National Male Engagement Strategy in the | No | Yes | Finalization | Nairobi |

| | | | | |
|---|--|--|--------------------------|--|
| prevention and elimination of GBV/FGM & CM in Kenya finalized | | | of the document on going | |
|---|--|--|--------------------------|--|

4. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The top management, especially the accounting officer, should refer to sustainable efforts, broad trends in political and macroeconomic factors affecting sustainability priorities, reference to international best practices, and key achievements and failures.

2. Environmental performance

Outline clearly the environmental policy guiding the organization. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy, and efforts to reduce the environmental impact of the organization's products.

3. Employee welfare

Give an account of the policies guiding the hiring process, whether they consider the gender ratio, whether they take in stakeholder engagements, and how often they are improved. Explain efforts to enhance skills and manage careers, as well as appraisal and reward systems. The organization should also disclose its policy on safety and compliance with the Occupational Safety and Health Act of 2007 (OSHA)

4. Marketplace practices-

a) Responsible Supply chain and supplier relations-

Explain how the project maintains good business practices and treats its suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices

outline efforts to maintain ethical and anti-corruption practices and responsible political involvement.

c) Regulatory impact assessment

Safeguard citizen and stakeholder's rights.

5. Community Engagements

Give evidence of community engagement, including charitable giving (cash & material), community social investment, and other forms of community engagement. *(The project gives details of CSR activities carried out in the year and their impact on society. The statement may also include how the organization promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)*

5. Statement of Project Management Responsibilities

The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for GOK UNFPA 10TH COUNTRY PROGRAMME are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial period ended on 30TH June, 2025. This responsibility includes:

- (i) maintaining adequate financial management arrangement 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 Project;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the Project;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for GOK UNFPA 10TH COUNTRY PROGRAMME accept responsibility for the Project's financial statements, which have been prepared on the Accrual Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for GOK UNFPA 10TH COUNTRY PROGRAMME are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial period ended 30th June, 2025 and of the Project's financial position as at that date.


The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for GOK UNFPA 10TH COUNTRY PROGRAMME further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


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The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for GOK UNFPA 10TH COUNTRY PROGRAMME confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for GOK UNFPA 10TH COUNTRY PROGRAMME on 29th August, 2025 and signed by:


.....
Anne Wang'ombe
Principal Secretary


.....
Emily Opati
Project Coordinator


.....
Dudney Matagi
Project Accountant
ICPAK NO:5552

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON GOK-UNFPA 10TH COUNTRY PROGRAMME GRANT/CREDIT NO.1000702818 FOR THE YEAR ENDED 30 JUNE, 2025 - STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION

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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of GOK-UNFPA 10th Country Programme (Grant/Credit No.1000702818) set out on pages 1 to 26, which comprise of

the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of GOK-UNFPA 10th Country Programme as at 30 June, 2025, 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 Project Grant/Credit Agreement Number 1000702818 dated 25 July, 2023.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the GOK-UNFPA 10th Country Programme Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects budgeted receipts and actual on comparable basis amounting to Kshs.18,349,404 and Kshs.15,413,484 respectively resulting in a revenue shortfall of Kshs.2,935,920 or 16% of the budget. Similarly, the Project expended Kshs.15,974,804 against an approved budget of Kshs.18,349,404 resulting to an under expenditure of Kshs.2,374,600 or 13% of the budget.

The under-funding and under-expenditure imply that some of the planned activities were not implemented which could impact negatively on the achievement of the overall Programme's goals and objectives.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

1. Unresolved Prior Year Matters

The following issues raised by the Auditor-General in the previous audit report remain unresolved;

1. Budgetary Control and Performance
2. Pending Bills
3. Delay in implementation of the project

2. Unsupported Project's Performance

Review of the statement of financial performance shows total payments of Kshs.15,658,514. This amount includes transfers to Anti-FMG of Kshs.8,990,406. However, review of the statement of performance against projects predetermined objectives on page X and XI indicates projects milestones achieved during the year indicating the respective expenditure under each activity, totalling Kshs.15,838,161. It is therefore not clear under what circumstances, the funds utilised under Anti-FGM were included in the deliverables for funds utilised at the project headquarters.

Further, no evidence has been provided for audit review confirming the undertaken activities as stipulated in pages X and XI of the financial statements.

The statement of performance against projects predetermined objectives may be misleading to the users of the financial statements.

Other Information

The Management is responsible for the Other Information set out on page iii to xvi which comprise of Key Entity Information and Management, Management Team, Project Information and Overall Performance, Statement of Performance against Project's predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Ineligible Expenditure

Review of financial records revealed that an amount of Kshs.1,034,000 was refunded to the donor since it was classified as an ineligible expenditure. Management explained that refund arose as a result of donor spot check report that declared the expenditure as ineligible.

In the circumstances, Management did not comply with provisions of the financing agreement.

Basis for Conclusion

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

REPORT ON THE 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the financing agreement between the Government of Kenya and the United Nations Population Fund (UNFPA), I report based on my audit that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief were necessary for the purpose of those records of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

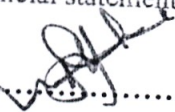
24 November, 2025

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Report and Financial Statements for the financial year ended June 30, 2025

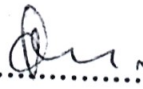
7. Statement of Financial Performance for the Year Ended 30th June 2025.

| | 2025 | 2024 |
|---|------|-------------------|
| Revenue from non-exchange transactions | | |
| Revenue transfers | 1 | 15,413,484 |
| Total | | 15,413,484 |
| Total revenue | | 15,413,484 |
| Expenses | | |
| Use of goods and services | 2 | 6,984,398 |
| Transfers to other Government Entities | 3 | 8,990,406 |
| Total expenses | | 15,658,514 |
| Surplus/Deficit | | -561,320 |


The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Anne Wang'ombe
Principal Secretary



Emily Opati
Project Coordinator



Dudney Matagi
Project Accountant
ICPAK NO:5552


GOK UNFPA 10TH COUNTRY PROGRAMME

Annual Report and Financial Statements for the financial year ended June 30, 2025

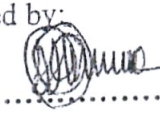
8. Statement of Financial Position as at 30th June 2025

| Assets | | | |
|----------------------------------|---|-----------------|------------------|
| Current Assets | | | |
| Cash and Cash equivalents | 4 | 24,574 | 1,619,894 |
| Total Current Assets | | 24,574 | 1,619,894 |
| Total Assets (a) | | 24,574 | 1,619,894 |
| | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and Other Payables | 5 | 316,290 | 316,290 |
| | | | |
| Total Current Liabilities | | 316,290 | 316,290 |
| | | | |
| Total Liabilities (b) | | 316,290 | 316,290 |
| Net Assets (a-b) | | -291,716 | 1,303,604 |
| | | | |
| Represented By: | | | |
| Accumulated surplus | | | 1,303,604 |
| Net Assets | | -291,716 | 1,303,604 |

The financial statements were approved on 29th August, 2025 and signed by:


.....
Anne Wang'ombe
Principal Secretary


.....
Emily Opati
Project Coordinator


.....
Dudney Matagi
Project Accountant
ICPAK NO:5552


GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Report and Financial Statements for the financial year ended June 30, 2025

9. Statement of Changes in Net Assets

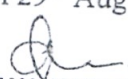
| Description | 2024 | 2025 |
|--|------------|------------|
| As at 30 th June 2024 (cash basis) | 1,619,894 | 1,619,894 |
| Adjustments: (to recognize assets and liabilities) | (316,290) | (316,290) |
| As at July 1, 2024 | 1,303,604 | 1,303,604 |
| Surplus/ deficit for the period | -561,320 | -561,320 |
| Returns to Donor | -1,034,000 | -1,034,000 |
| As at 30 th June, 2025 | -291,716 | -291,716 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

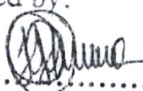
The financial statements were approved on 29th August, 2025 and signed by:



Anne Wang'ombe
Principal Secretary



Emily Opati
Project Coordinator



Dudney Matagi
Project Accountant
 ICPAK Member No.

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Report and Financial Statements for the financial year ended June 30, 2025

10. Statement of Cashflow for the year ended 30th June 2025

| | Notes | Kshs |
|---|-------|-------------------|
| Cash flows from operating activities | | |
| Receipts | | |
| Revenue transfers | | 15,413,484 |
| Total receipts | | 15,413,484 |
| Payments | | |
| Use of goods and services | | 6,984,398 |
| Transfers to other Government Entities | | 8,990,406 |
| Total payments | | 15,974,804 |
| Net cash flows from/(used in) operating activities | 6 | -561,320 |
| Cash flows from financing activities | | |
| Return to Exchequer | | -1,034,000 |
| Net cash flows from financing Activities | | -1,034,000 |
| Net increase/(decrease) in cash & Cash equivalents | | -1,595,320 |
| Cash and cash equivalents at the start of the period | | 1,619,894 |
| Cash and cash equivalents at the end of the period | 4 | 24,574 |

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Report and Financial Statements for the financial year ended June 30, 2025

11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

| Description | Original budget | Adjustments | Final budget | Actual (not comparable) | Budget difference | % of realization |
|-------------------------------------|-------------------|------------------|-------------------|-------------------------|-------------------|------------------|
| Revenue | | | | | | |
| Transfers from exchequer | 24,000,000 | 5,650,596 | 18,349,404 | 15,413,484 | 2,935,920 | 84 |
| Total revenue | 24,000,000 | 5,650,596 | 18,349,404 | 15,413,484 | 2,935,920 | 84 |
| | | | | | | |
| Expenses | | | | | | |
| Use of goods and services | 13,013,800 | 4,554,802 | 8,458,998 | 6,984,398 | 1,474,600 | 83 |
| Transfers to other government units | 10,986,200 | 1,095,794 | 9,890,406 | 8,990,406 | 900,000 | 91 |
| Total recurrent expenses | 24,000,000 | 5,650,596 | 18,349,404 | 15,974,804 | 2,374,600 | 87 |
| Total expenses | 24,000,000 | 5,650,596 | 18,349,404 | 15,974,804 | 2,374,600 | 87 |
| Surplus/ deficit | - | - | - | -561,320 | 561,320 | |

GOK UNFPA 10TH COUNTRY PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2025

Budget Reconciliation

| | Amount in K.shs |
|---|-----------------|
| Actual Surplus Amounts as per the statement of Budget | -561,320 |
| Timing differences | 1,619,894 |
| Classification differences | -1,034,000 |
| Actual in the statement of cashflows | 24,574 |

12. Notes to the Financial Statements

1. General Information

The State Department for Gender and Affirmative Action-GOK UNFPA 10TH COUNTRY PROGRAMME is established by and derives its authority and accountability from PFM Act, 2012 Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is Prevention and Response to GBV and elimination of FGM.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS) 33 and therefore these end of year financial statements are transitional financial statements and reporting under the accrual basis of accounting.

The accounting policies adopted have been applied to FY 2024/2025 presented and will be applied to presiding years

These financial statements were authorized for issue by the accounting officer on 29th August, 2025.

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

| Standard | Effectivity date and impact |
|--|--|
| IPSAS 43 | <p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> |
| IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations | <p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be</p> |

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Reports and Financial Statements for the year ended June 30, 2025

| Standard | Effective date and impact |
|--|---|
| | presented separately in the statement of financial performance. |
| IPSAS 45- Property Plant and Equipment | Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. |
| IPSAS 46 Measurement | Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. |

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

| Standard | Effective date and impact |
|-----------------------------------|---|
| IPSAS 47- Revenue | Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. |
| IPSAS 48- Transfer Expenses | Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. |

GOK UNFPA 10TH COUNTRY PROGRAMME

Annual Reports and Financial Statements for the year ended June 30, 2025

| Standard | Effective date and impact |
|--|--|
| IPSAS 49- Retirement Benefit Plans | <p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> |
| IPSAS 50: Exploration For & Evaluation of Mineral Resources | <p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. |

iii) Early adoption of standards

The State Department for Gender and Affirmative Action adopted new standards in the financial year for the preparation of the Financial Statements.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

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. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

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.

b) Budget information

The original budget for FY 2022-26 was approved by the Council or Board on 1st July 2022. 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 to conclude the final budget. The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of

comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 16 under section 4 of these financial statements.

c) 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 or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. 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.

d) Leases

Finance leases are leases that transfer substantially the entire 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 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.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Research and development costs

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

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

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.

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Reports and Financial Statements for the year ended June 30, 2025

Notes to the financial statements

1. Revenue Transfers

| Description | |
|---|------------|
| Unconditional Transfers | |
| Transfers from UNFPA | 15,413,484 |
| Total Unconditional Transfers | 15,413,484 |
| Total Transfers for the Year (a + b) | 15,413,484 |

A) Details to Revenue Transfers

| Name of The Entity Transferring | Amount recognized to Statement of Financial performance | Total transfers FY 2024/2025 |
|---------------------------------|---|------------------------------|
| | Kshs | Kshs |
| UNFPA | 15,413,484 | 15,413,484 |
| Subtotal | 15,413,484 | 15,413,484 |
| Total | 15,413,484 | 15,413,484 |

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Reports and Financial Statements for the year ended June 30, 2025

Notes to the financial statements

2. Use of Goods and Services

| Description | Amount |
|--|------------------|
| Communication, supplies and services | 12,000 |
| Domestic travel and subsistence | 3,972,000 |
| Hospitality supplies and services | 2,912,500 |
| Fuel Oil and Lubricants | 87,898 |
| Total Use of Goods and Services | 6,984,398 |

3. Transfer to Other Government Entities

| Description | Amount |
|---|------------------|
| Transfers to national govt entities- Anti-FGM Board | 8,990,406 |
| Total Transfers to Other Government Entities | 8,990,406 |

4. Cash and Cash Equivalents

| Description | Year ended June 30, 2025 | Opening |
|---------------------|--------------------------|------------------|
| | | statement |
| | US\$ | July 2024 |
| | US\$ | US\$ |
| Development Account | 24,574 | 1,619,894 |
| Total | 24,574 | 1,619,894 |

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Reports and Financial Statements for the year ended June 30, 2025

Notes to the financial statements

Project Bank Accounts

| Details | 2024/2025 | 2023/2024 |
|---|---------------|------------------|
| Local Currency Accounts | | |
| Central Bank of Kenya [A/c No 1000709588] | 24,574 | 1,619,894 |
| Total local currency balances | 24,574 | 1,619,894 |
| Total bank account balances | 24,574 | 1,619,894 |

5. Trade and Other Payables

| Description | 2024/2025 | 2023/2024 |
|---------------------------------------|----------------|----------------|
| Trade payables | 316,290 | 316,290 |
| | | |
| Total trade and other payables | 316,290 | 316,290 |

6. Cash Generated from Operations

| Description | 2024/2025 | 2023/2024 |
|--|-----------|------------------|
| Surplus/Deficit for the year | | (561,320) |
| Adjusted for: | | |
| Decrease in payables | | - |
| Net cash flow from operating activities | - | (561,320) |

6. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the GOK UNFPA 10th Country Programme 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 *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Reports and Financial Statements for the year ended June 30, 2025

Notes to the financial statements

Other related parties include:

- i) Ministry of Gender, Culture and Children Services.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of Directors.

| Description | |
|---|------------------|
| Transactions with related parties | |
| a) Grants /transfers from the government | |
| Transfer to Anti-FGM Board | |
| | 8,990,406 |
| Total | 8,990,406 |

7. Events after the Reporting Period

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

8. Ultimate And Holding Entity

The Entity is a project under the Ministry of Gender Culture & Children services. Its ultimate parent is the Government of Kenya.

9. Currency

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

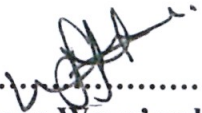
GOK UNFPA 10TH COUNTRY PROGRAMME
Annual Reports and Financial Statements for the year ended June 30, 2025

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

There were no prior year audit issues.

| Reference No. on the Annual Audit Report | Issue | Observations from Management Comments | Status (Resolved/Not Resolved) | Responsible Officer |
|--|-------|---------------------------------------|--------------------------------|---------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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Anne Wang'ombe
Principal Secretary

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Emily Opati
Project Coordinator

