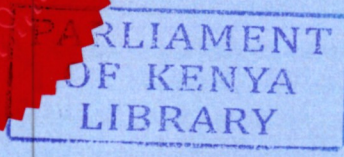


*Report laid by the
Hon. Washali James on
Thursday 3/5/2018
MP*

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

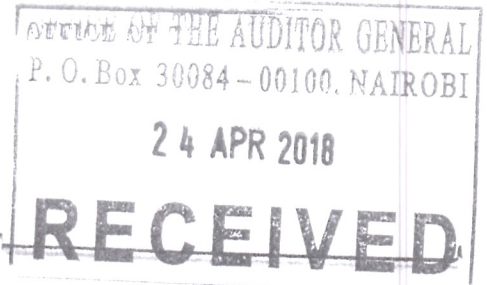
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
STATE DEPARTMENT OF GENDER AFFAIRS**

**FOR THE YEAR ENDED
30 JUNE 2017**



MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT FOR GENDER AFFAIRS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

ISSUED ON: SEPTEMBER 30, 2017 (UNAUDITED)

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

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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For the year ended June 30, 2017

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry of Public Service, Youth and Gender Affairs was formed in December 2015 following reorganization by H.E the President.

The Ministry is headed by the Cabinet Secretary, Prof. Margaret Kobia, PhD, MGH who is responsible for general policy and strategic direction.

The Ministry further consists of two State Departments each administered by a Principal Secretary.

The State Departments under Ministry are outlined below:

- i. The State Department for Public Service and Youth administered by Mrs. Lilian Mbogo-Omollo, CBS
- ii. The State Department for Gender Affairs administered by Hon. Safina Kwekwe Tsungu

The accompanying financial statements constitute the financial statements for the State Department for Gender Affairs.

The vision, mission, core values and core function of the **State Department Gender Affairs** are:

1.1 Vision

A gender equitable society.

1.2 Mission

To coordinate gender mainstreaming in national development planning and promote equitable socio-economic development between men and women.

1.3 Core Values

- a. Accountability and Transparency:** The Ministry shall conduct its business and lend services to its stakeholders in a transparent and accountable manner.
- b. Equity and Equality:** The Ministry will promote fairness and equal distribution of resources and services at the national and county levels.
- c. Professionalism and ethical practices:** All staff shall uphold highest moral standards and professional competence in their service delivery.
- d. Teamwork and Passion for Results:** The Ministry will relentlessly pursue timely attainment of targeted results at all levels through high level of coordination, networking and collaboration within its staff.
- e. Honesty and Integrity:** The Ministry shall promote openness, uprightness and reliability while executing its mandate.

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

1.4 Core Functions

The functions of the State Department for Gender Affairs are derived from the Executive Order No. 1/2016 as outlined below:

- a. Gender Policy Management
- b. Special Programmes for Women Empowerment
- c. Gender Mainstreaming in Ministries/ Departments/Agencies
- d. Community Mobilization
- e. Domestication of International Treaties/Conventions on Gender
- f. Policy and Programmes on Gender Based Violence (GBV)

The Department is also in charge of various institutions, which include:

- a. UWEZO Fund
- b. Women Enterprise Fund (WEF)
- c. Anti-Female Genital Mutilation (FGM) Board
- d. National Government Affirmative Action Fund (NGAAF)
- e. Gender Based Violence Centers (GBVRC)

(b) Key Management

The State Department's day –to-day management is under the following key organs:

- a. Gender Mainstreaming
- b. Gender Policy and Research
- c. Socio-Economic Empowerment
- d. Prevention and Response to Gender Based Violence

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

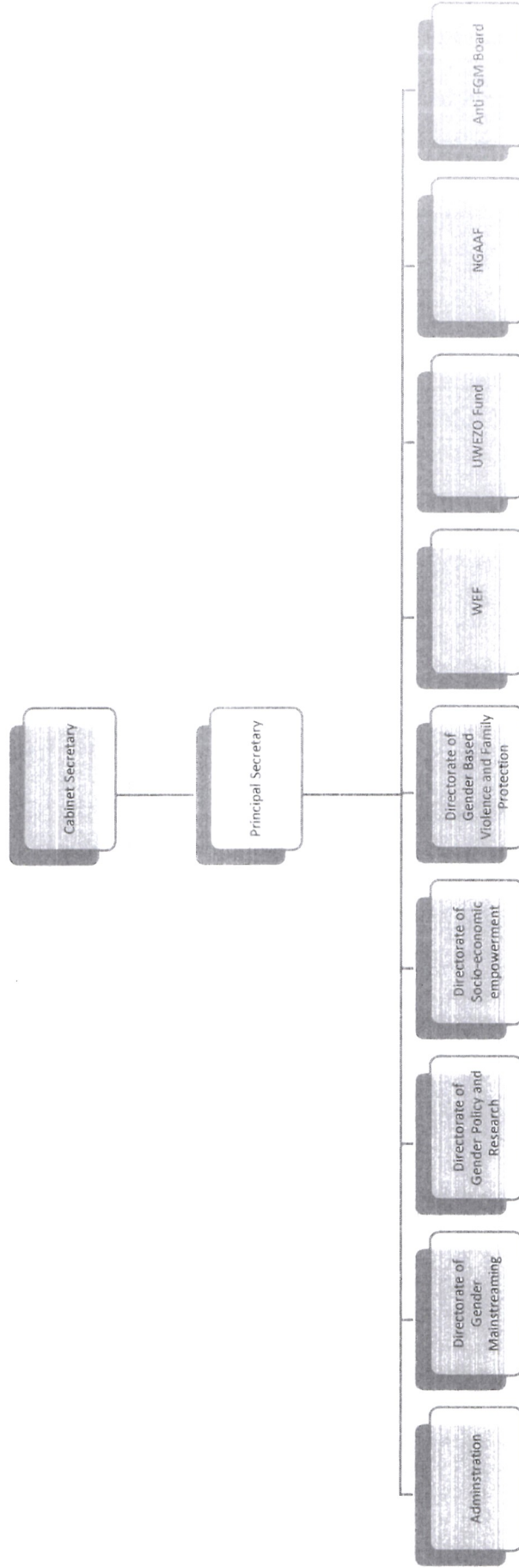
The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, MPSYGA	Professor, Margaret Kobia, PhD, MGH
2.	Principal Secretary, SDGA	Hon. Safina Kwekwe Tsungu,
3.	Director of Administration	Joseph Kirubi, MBS
4.	Director, Gender Mainstreaming	Protus Onyango
5.	Chief Finance Officer	Caliph Ombati
6.	Principal Accountant	Isaack T. Mbuthia

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – State Department of Gender Affairs



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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – State Department of Gender Affairs)



Prof. Margaret Kobia,
 PhD, MGH
 Cabinet Secretary,
 Ministry of Public
 Service, Youth and
 Gender Affairs


Prof. Margaret Kobia is the Cabinet Secretary in the Ministry of Public Service, Youth and Gender Affairs. Before assuming her new appointment, Professor Kobia was the immediate former Chairperson of the Public Service Commission (PSC). She has also served as the Vice Chair Judicial Service Commission and is a member of United Nations Committee of Expert in Public Administration (CEPA) that advises UN Economic and Social Council. She is also an Associate Professor of Management and Entrepreneurship. Professor Kobia holds a PhD Degree in Human Resource, Education of the University of Illinois, M.Ed. of Kenyatta University and B.Ed. of the University of Nairobi. She received her ‘O’ and ‘A’ level education at Alliance Girls High school. As the Cabinet Secretary in the Ministry of Public Service, Youth and Gender Affairs, she provides strategic leadership on policy direction regarding the Public Service, Youth Development and Gender issues. Prior to joining the Public Service Commission, she was the founding Director General of the Kenya School of government. Between 2005 and 2013, she served as the Director/CEO of the Kenya Institute of Administration and made a profound contribution in transforming the institution into a truly modern Management Development Institute (MDI) leading to the Institute’s elevation to Kenya School of Government. Professor Kobia has taught Management, Entrepreneurship and Research Methods University level. Between 2011 and 2016, Professor Kobia served as the Chief Editor of the referred Africa Journal of Public Administration and Management.




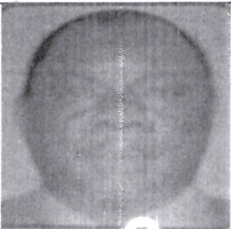

HON. Safina Kwekwe
 Tsungu Principal Secretary,
 State Department of
 Gender Affairs

Ms. Tsungu assumed the position of Principal Secretary, State Department of Gender Affairs in March 2018 following a reshuffle of Principal Secretaries by His Excellency President Uhuru Kenyatta. Prior to this, she was the County Executive County Member for Trade in County Government of Kwale. Ms. Tsungu is the accounting officer for the State Department and she is charged with the responsibility of coordinating the implementation of Gender equality and women empowerment programmes in the country. Ms. Tsungu holds a Master’s of science in International Trade Policy from LUND University of Sweden and also holds a bachelor of commerce from the University of Nairobi.

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	<p>Mr. Joseph Kirubi, MBS has been the Director of Administration in the State Department of Gender Affairs in charge of all administrative operations of the Department. He took up the position in the year .He holds a Bachelor's Degree in Government Studies from the University of Nairobi.</p>
<p>Mr. Joseph Kirubi, MBS Director of Administration</p>	

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)
Senior Management – State Department of Gender Affairs

	<p>Mrs. Margaret Ratemo assumed the position of Director, HR in. She is in charge of human resource related matters in the State Department. She holds a Bachelor's and Master's Degree both from the University of Nairobi. She is a HR professional in good standing with the professional body, has attended courses and training in corporate governance, and has served on various boards.</p>
<p>Mrs. Margaret Ratemo, Director, HR</p>	
	<p>Mr. Protus Onyango is a Director in charge of gender mainstreaming in the Department. He holds a Master's Degree in Development Studies with a focus on Gender and a Bachelor of Arts in Sociology both from the University of Nairobi.</p>
<p>Mr. Protus Onyango, Director, Gender</p>	
	<p>Mr. Caliph Ombati assumed the position of Chief Finance Officer in December 2014. He is in charge of monitoring the planning and execution of budgets so as to ensure efficient utilisation of funds in implementing the programmes and sub-programmes within the State Department. He holds a Master of Business Administration Degree from Kenyatta University and a Bachelor of Commerce degree in accounting from University of Shivaji in India</p>
<p>Mr. Caliph Ombati Chief Finance Officer</p>	

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Isaack T. Mbutia
Principal Accountant
Head Accounting Unit

Mr. Isaac Mbutia assumed the position of Head of Accounting. He is in charge of accounting and financial reporting as well as designing, implementing and monitoring internal control relevant to the preparation and fair presentation of financial statements. He holds a Bachelor of Commerce degree in Finance from Catholic University of Eastern Africa and is a Certified Public Accountant in Kenya. He is also a member of the Institute of Public Accountants of Kenya(ICPAK).

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Composition of the Committee Members

The various committee members within the State Department are drawn from various sectors of the economy and have a wide range of skills and experience and each contributes independently judgement and knowledge of the committee discussions.

On appointment, each committee member is provided with a comprehensive and tailored induction processes covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations.

All committee members and required to re-submit themselves for re-appointment after expiry of their term.

i. Audit and Finance Committee Activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Joseph Kirubi (Chairman)
2. Caliph Ombati
3. Isaac mbuthia
4. George Mogusu
5. William komu
6. Protus Onyango

The committee was responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury and the Controller of Budget not later than 30th September of each subsequent year as well as submission of quarterly financial statements accounts to the Cabinet Secretary with a copy to the National Treasury and the Controller of Budget not later than fifteen (15) after the end of each quarter.
- Reviewing and making recommendations on management programs established to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
- Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

i. Audit and Finance Committee Activities (continued)

- Reviewing and monitoring the external auditor's independence and objectivity, taking into consideration relevant professional and regulatory requirements. In fulfilling its duties, the committee reviews with the external auditors, the scope of their audit plan, system of internal audit reports, assistance given by management and its staff to the auditors and any findings and actions to be taken.
- Reviewing any related party transactions that may arise within the entity.
- Reviewing communication between external auditors and management including responses on audit queries on the annual financial statement raised by the Auditor General.
- Following up on recommendations of the Parliamentary Accounts Committee(PAC)

i. Budget Committee Activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Caliph Ombati -Chairperson
2. Joseph Kirubi-Director of Administration
3. William Komu-Alternate Chairperson
4. Isaac Mbutia-Chief Accountant
5. Protus Onyango-Director Gender
6. Margaret Ratemo-Deputy Director HRM/D

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

ii. Budget Committee Activities

This is the committee charged with the responsibility of implementation of the state department's budget and its prudent management. The duties of the committee include:

- To review and consider the cash flow plans
- To review the utilization of the cash limits and consider any changes as may be required;
- To review the utilization of the donor funds voted for the State Department.
- To advise the accounting officer on the challenges related to the budget implementation
- To review and recommend the reallocation of payments
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State Department and recommend actions to be taken
- To participate in sector working groups
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department.

iii. Human Resources Management Advisory Committee Activities

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

1. Hon. Safina Kwekwe Tsungu (Chairperson)
2. Joseph M. Kirubi MBS
3. Protus Onyango
4. Caliph Ombati
5. George Mogusu
6. Maryanne Kisanji
7. Isaac Mbuthia
8. Margaret Ratemo

This is the committee charged with the responsibilities of taking care of human resources needs.

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

iii. Human Resources Management Advisory/ Training Committee Activities

Their duties include:

- Review of promotions of officers in Job Group A-P
- Review of confirmations in appointment
- Review of disciplinary matters
- Review of re-designation of officers from one cadre to another and
- Confirmation of surcharge of officers found to have misused government resources.
- Overall coordination of the training functions in the State Department.
- Review and implementation of the State Department training plan;
- Review of induction of newly appointed officers and activities around long-term training

Attendance of the human resource management advisory /Training committee members

The following shows the number of human resource management advisory committee meetings held during the year and the attendance of individual members.

Committee attendance for the year ended 30 th June 2017	Human Resource Management Advisory committee meetings				Total Attendance
	14/10/2016	12/1/2017	7/4/2017	3/5/2017	
Mwanamaka A. Mabruki	X	X	✓	X	1
Joseph M. Kirubi MBS	✓	✓	✓	X	3
Protus Onyango	✓	X	✓	X	2
Caliph Ombati	✓	✓	✓	✓	4
George Mogusu	✓	✓	✓	X	3
Maryanne Kisanji	✓	X	✓	✓	3
Isaac Mbuthia	✓	✓	X	✓	3
Margaret Ratemo	✓	✓	✓	✓	4

✓ - Attended

X - Absent with apology

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

e) State Department Gender Affairs Headquarters

P.O. Box 29966-00100
Telposta Towers
Kenyatta Avenue
Nairobi, KENYA

f) State Department Gender Affairs Contacts

Telephone: (254) 020 -221 6500
E-mail: psgenderaffairs@gmail.com
Website: www.psyg.go.ke

g) State Department Gender Affairs Bankers

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

h) Independent Auditors

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

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

i) Principal Legal Adviser

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

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II. COMMENTARY BY THE CABINET SECRETARY



Professor, Margaret Kobia, PhD, MGH
Cabinet Secretary
Ministry of Public Service, Youth and
Gender Affairs

The main priorities for the Cabinet Secretary include: Transforming Public Sector Service Delivery; Youth Empowerment and strengthening of National Youth Service; gender equality and women empowerment. Her vast portfolio includes a number of transformational initiatives- One Stop Shops-Huduma Kenya, Affirmative Action Funds – Women Enterprise Fund, UWEZO, YEDF, ASSDF , the 30% Access to Government Procurement Opportunities (AGPO) for women, youth & persons with disabilities; eliminating of Gender Based Violence including FGM and all its forms; and access to justice and safeguarding other gender equality gains in the Constitution.

BUDGET ALLOCATION

In the financial year 2016/17 the State Department of Gender Affairs had a gross budget of **KShs. 4,218,847,815** which was made up of **KShs. 776,647,815** and **KShs. 3,442,200,000** for the recurrent and development vote respectively.

The State Department was to expend the gross budget of KShs. 4,218,847,815 under the following two programmes:

1. Community Development - Kshs 2,130,000,000
2. Gender Empowerment – Kshs Kshs 2,088,847,815

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

I. Programme 1: Community development

To promote socio economic empowerment of men and women, boys and girls and enhance participation in community development

This programme was allocated **KShs2,130,000,000** representing 50.6% of the budget. The total of **KShs2,130,000,000** was spent under the following sub programme:

- a. Sub-programme 1.2: Community Development

II. Programme 2: Gender Empowerment

To mainstream gender in Government and Private sector and promote equitable socio-economic development between men and women, boys and girls.

This programme was allocated **KShs. 2,088,847,815** representing 50% of the budget. The total of **KShs1,977,551,422** was spent under the following sub programme:

- a. Sub-programme 2.1: Gender mainstreaming -Kshs 690,051,252
- b. Sub Programme 2.2 Gender and social economic empowerment -Kshs 1,059,167,447
- c. Sub Prgramme 2.3 Gender and youth empowerment 228,332,724

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2017 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2017 KShs	Year to 30 th June 2016 KShs	Change KShs
Total Receipts	4,139,613,262	-	4,139,613,262
Total Payments	4,107,551,422	-	4,107,551,422
Surplus/(Deficit) for the Year	32,061,840	-	32,061,840

There were non prior year balances as the State Department came into existence in the 2016/17

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2017

Financial Performance	Printed Estimates KShs	Actual Expenditure KShs	Variance KShs	% Utilisation Variance
Total Receipts	4,218,847,815	4,139,613,262	79,234,553	98%
Total Payments	4,218,847,815	4,107,551,422	111,296,393	97%
Surplus for the Year	0	32,061,840	32,061,840	

Actual receipts by the MDAs stood at 2% below budget while actual payments were 3% below budget. This is attributable to underutilisation of budget allocation for acquisition of assets.

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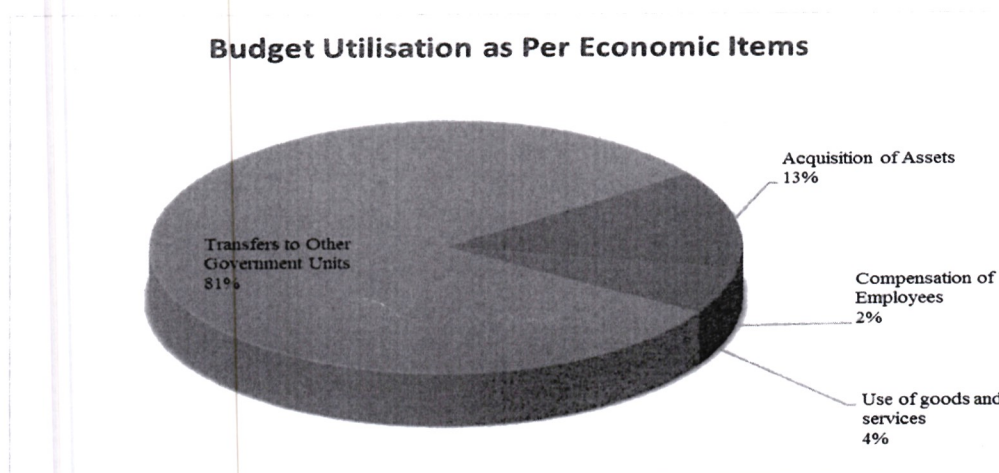
COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation (Payments)

The State Department spent **KShs. 4,139,078,284** against an approved budget of **KShs. 4,218,847,815** representing absorption of **98%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	63,402,058	63,344,594	57,464
Use of goods and services	287,152,361	184,168,198	102,984,163
Subsidies	-	-	-
Transfers to Other Government Units	3,343,097,500	3,343,097,500	-
Other grants and transfers	-	-	-
Social Security Benefits	-	-	-
Acquisition of Assets	35,995,896	32,804,730	3,191,166
Finance Costs, including Loan Interest	489,200,000	548,467,992	5,063,600
Repayment of principal on Domestic and Foreign borrowing	-	-	-
Other Expenses	-	-	-
Total Payments	4,218,847,815	4,139,078,284	111,296,393

Key Performance Highlights (Continued)



It is noted that 81% of the State Department's budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs), 2% of the budget was utilised on employee compensation while 13% was utilised in Acquisition of assets.

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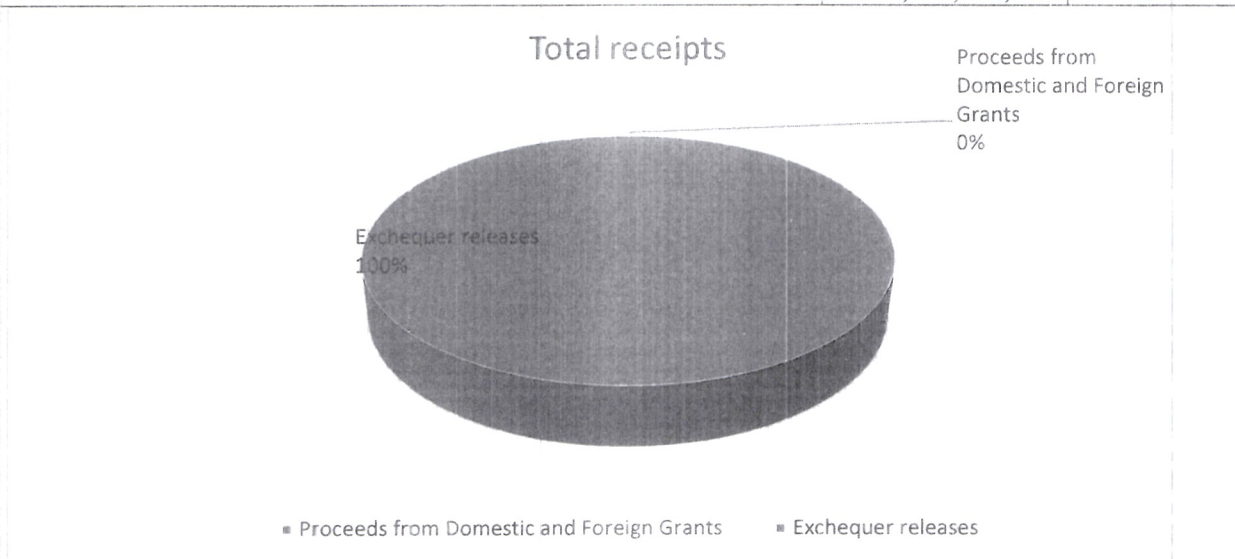
II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external A.I.A.

Total Receipts Breakdown

RECEIPTS	2016-2017 Kshs	% Utilisation
Transfers from National Treasury	4,100,950,000	100%
Proceeds from Foreign Borrowings	38,663,262	317%
TOTAL RECEIPTS	4,108,086,400	



The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2017. The major source of funding for the State Department for Gender Affairs is exchequer releases that account for 100% of the total receipts.

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II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Financial Assets Summary

Financial Assets	As at 30th June 2016 KShs	As at 30th June 2015 KShs	Change KShs
Bank Balances	534,978	-	534,978
Cash Balances	-	-	-
Accounts Receivables - Outstanding Imprest & Salary Advances	-	-	-
Total Financial Assets	-	-	534,978

There were no prior year balances as the State Department came into existence in the 2016/17. Bank balances stood as at KShs 534, 978 while cash in hand was nil. There was no outstanding imprest at the end of the year.

Cash Flow Activities

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

Cash Flow Activities	Year to 30th June 2016 KShs
	549,002,970
Net Cash Flows generated from Operating activities	
Net Cash Flows used in Investing activities	(548,467,992)
Net Cash Flows generated in Financing activities	
Net increase in Cash and Cash Equivalents	534,978
Cash and Cash Equivalents at 1 July	-
Cash and Cash Equivalents at 30 June	534,978

II. COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Achievements of the State Department in the FY 2016/17

The State department accomplished the following during FY 2016/17:

- National Gender and Women Empowerment Policy finalized
- -Trained 207 officers on Gender Mainstreaming
- -Established GBVRC at Kilifi Referral Hospital
- -Undertook baseline on SDG 5 and other gender related Indicators in other Goals and prepared a report
- -Reviewed the Gender Monitoring and Evaluation framework
- -Supported Socio-economic projects in counties through NGAAF to a tune of Ksh 3,803,799,987
- -Prepared and launched UN- GOK four (4) years Program and Strategy to end GBV.
- -Capacity Build 1,430 Prosecution system duty bearers, (Judges, Police, Administration and Care Givers).

Emerging Issues

The increased number of emergency response initiatives as a result of frequent droughts, conflicts and livestock and crop disease epidemics such as maize necrotic lethal disease has increased demand for financial resources thus affecting the resource allocations to the Ministry.

Challenges

The following challenges weighed heavily on the Ministry's effort to effectively deliver on its mandate;

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in delays in completion of planned projects and programmes. The pending projects will be included in the next year's budget to ensure their completion.
- ii. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery. The human resource department has written to public service commission requesting to go ahead in hiring new staff.

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

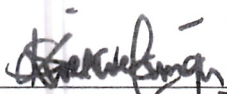
The Accounting Officer in charge of the State Department of Gender Affairs is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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

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

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

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 9/1/2018 2018.



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu



Principal Accounts Controller

Name: Isaac T. Mbutia

ICPAK Member Number:8730

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT OF GENDER AFFAIRS FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department of Gender Affairs set out on pages 1 to 27, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of 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 State Department of Gender Affairs as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Basis for Qualified Opinion and Other Matter sections of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Mis-allocation of Expenditure

The following expenditure items were charged to the wrong accounts for the period under review:

Item Charged	Particulars	Amount-Kshs	Item Ought to Have Been Charged	Particulars
2110100	Basic salaries	275,000	2110200	Temporary wages

Report of the Auditor-General on the Financial Statements of State Department of Gender Affairs for the year Ended 30 June 2017

2210200	Domestic travel and subsistence	1,695,000	3111100	Purchase of specialised plant, equipment and machinery
2210300	Domestic travel and subsistence	299,910	2210400	Foreign travel and subsistence
2210300	Domestic Travel and subsistence	6,464,450	2210800	Hospitality supplies and services
2210600	Rentals of produced assets	480,000	2210300	Domestic travel and subsistence
2210800	Hospitality supplies and services	1,478,224	2211000	Purchase of specialized materials and services
2210800	Hospitality supplies and services	333,000	2210200	Communication supplies and services
2211000	Specialised materials and services	356,400	2210500	Printing advertising and information supplies and service
2211100	Office and General supplies and services	1,527,960	2210200	Communication supplies and services
2211100	Office and General supplies and services	1,334,700	2210500	Printing advertising & information supplies and service
2211100	Office and General supplies and services	11,600,000	3110700	Purchases of motor vehicles
2211100	Office and General supplies and services	1,388,126	3111100	Specialised plant, equipment and machinery
3111100	Specialised plant, equipment and machinery	4,870,000	2211100	Office and General supplies and services
Total		32,102,770		

However, had the expenditure items been charged to the correct accounts, this would have resulted to over expenditure amounting to Kshs.32,102,770 under the correct items of the account.

2. Second High-Level Meeting (HLM2) Expenditure

The State Department of Gender Affairs received an amount of Kshs.29,059,003, in the form of Authority to Incur Expenditure during the year under review from the National Treasury, to fund Plenary 5 on Economic Empowerment of Women at the Second-High Level Meeting (HLM2) of the Global Partnership for Effective Cooperation (GPEC) held in Nairobi. Although the activity was included in the State Department's amended annual work plan it was not factored in the budget. Out of the monies received, an amount of Kshs.9,132,600 was used for transport refunds and daily subsistence allowance for county delegates, youth and gender officers while Kshs.12,136,674 was spent on delegates accommodation. However, no documentation was provided to support the basis of identification and selection of the

delegates, exhibitors, entertainer and moderators. In addition, the rates of compensation for delegates, exhibitors and entertainers were not supported in any way.

3. Domestic Travel and Subsistence

Domestic travel and subsistence expenditure of Kshs.28,242,898 disclosed under Note 13 to the financial statements includes an amount of Kshs.966,160 in respect of air tickets which was not supported by procurement documents. In addition, the expenditure of Kshs.28,242,892 includes an amount of Kshs.4,000,000 described as reimbursement to National Government Affirmative Action Fund. However, the expenditure was similarly not supported by any documentation.

The validity and propriety of the expenditure on air tickets and reimbursement cannot, therefore, be confirmed in the circumstances.

4. Routine Maintenance - Motor Vehicles & Other Transport Equipment

The State Department procured motor vehicle spare parts, tyres, periodic services, repairs and maintenance amounting to Kshs.3,630,828 as disclosed under Note 13 to the financial statements against routine maintenance- motor vehicles and other transport equipment. However, there wasn't any evidence of pre and post inspections by relevant officers on work done or services carried out on these vehicles before effecting the payments. Consequently, the validity and propriety of the expenditure cannot be confirmed.

5. Routine Maintenance – Other Assets

The financial statements at Note 13 also discloses a total of Kshs.7,134,150 in respect of routine maintenance - other assets. This expenditure includes an amount of Kshs.2,638,000 in respect of refurbishment of the office of Principal Secretary which was procured through use of restrictive tendering method. However, project status report to support the extent of work done was not provided for audit review. Information provided by the project manager indicated that the refurbishment works carried out by the contractor were less than those specified in the bills of quantities even though the contractor had been paid in full. The propriety of the expenditure of Kshs.2,638,000 cannot be confirmed.

6. Acquisition of Assets

The expenditure of Kshs.548,467,992 on acquisition of assets as disclosed under Note 18 to the financial statements includes an amount of Kshs.12,034,480 in respect of purchase of office furniture and general equipment. However, the details of furniture and equipment procured, their current location and the custodians were not provided for audit verification.

In addition, the expenditure of Kshs.548,467,992 includes an amount of Kshs.477,000,000 described as domestic lending and on lending in respect of a transfer to Women Enterprises Fund for onward lending to borrowers and does not constitute acquisition of asset.

Further, the expenditure of Kshs.548,467,992 includes an amount of Kshs.38,663,262 in respect of research, studies, project preparation, design and supervision. The expenditure relates to implementation of enhancing gender directorate role in gender mainstreaming and women empowerment project undertaken in partnership with UN

Women. Even though accountability for the funds is the responsibility of State Department of Gender Affairs, procurement and payment for goods and services for the project are outside the control of the State Department and so is the monitoring and evaluation of the project's progress. It is, therefore, not possible to ascertain value for money for the expenditure of 38,663,262 and the impact of the project.

7. Hospitality Supplies and Services

The expenditure of Kshs.17,576,823 on hospitality supplies and services disclosed under Note 13 to the financial statements includes an amount of Kshs.1,489,316 relating to provision of conference facilities for hosting of seven meetings at a hotel in Nairobi. However, no documents or records were provided for audit review; to support how the service provider was identified and awarded the contract, to explain the nature of the conference, to identify the participants and to prove that the conference took place. Besides, an amount of Kshs.54,000 for accommodation charges had no detail of the participant accommodated at the hotel while expenditure amounting to Kshs.728,665 had no supporting documents at all.

8. Pending Bills

The State Department of Gender Affairs reported pending bills amounting to Kshs.12,737,993 as at 30 June 2017 as detailed in Annex 1 to the financial statements. However, bills amounting to Kshs.11,519,228 were not supported with any relevant documentation including contract documents, purchase/service orders, invoices and delivery notes. Consequently, the pending bills of Kshs.12,737,993 cannot, therefore, be confirmed as all valid and fairly stated.

Had, the pending bills of Kshs.12,737,993 been paid and the expenditure charged to the accounts for 2016/2017 financial year, the statement of receipts and payments would have reflected a deficit of Kshs.12,203,015 instead of the surplus of Kshs.534,978 now shown for the year ended 30 June, 2017.

9. Fixed Assets

(i) Fixed Assets Register

The State Department did not maintain fixed assets register during the year under review. Consequently, the completeness and accuracy of the fixed assets balances totalling Kshs.32,804,730 as 30 June 2017 as summarized in Annex 3 to the financial statements cannot be confirmed.

(ii) Ownership of Motor Vehicles

Records available indicate that the State Department has seven vehicles without logbooks. Further, a physical verification revealed that two of the seven vehicles are currently not in the custody of the Statement Department. In the circumstances, the ownership of the vehicles cannot be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance to the audit of the financial statements. Except for matters described in the Basis for Qualified Opinion and Other Matter sections, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Procurement of Goods and Services

(i) Direct Procurement and Request for Quotations

During the year under review, the State Department procured goods and services worth Kshs.15,135,031 as indicated below using direct procurement and request for quotations method of procurement:

Description	Amount (Kshs)	Particulars
Foreign travel	2,106,800	Air ticket (Direct procurement)
Printing and advertising	2,881,085	Branded Lessos & T-Shirts (Quotations)
Office & general supplies	4,587,876	Computers (Quotations)
Office furniture	2,055,670	Chairs & Condom Dispensers (Quotations)
Office furniture	3,503,600	Office furniture (Quotations)
Total	15,135,031	

However, contrary to Section 91 (2) of the Public Procurement and Asset Disposal Act, 2015 and the applicable regulations, the values of each of these procurements were above the prescribed threshold of Kshs.2 million for the applied procurement method. No explanation has been provided for this anomaly.

(ii) Cash Procurements

Further, in contravention of the Public Procurement and Asset Disposal Act, 2015 goods and services worth Kshs.1,832,316 and whose individual expenditure were above the prescribed threshold of Kshs.30,000 were procured directly using cash as shown below:

Particulars	Amount (Kshs)
Routine maintenance – motor vehicles	465,266
Communication supplies and services	82,300
Domestic travel costs and subsistence	683,950
Hospitality supplies and services	175,000
Office and general supplies and services	425,800
Total	1,832,316

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

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

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

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

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

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

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

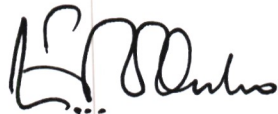
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department'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 Department 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 of the entities or business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

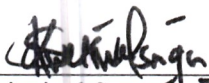
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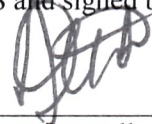
11 April 2018

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
 STATE DEPARTMENT GENDER AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2017
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	38,633,262	-
Transfers from National Treasury	4	4,100,950,000	-
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	-	-
TOTAL REVENUES		4,139,613,262	-
PAYMENTS			
Compensation of Employees	12	63,344,594	-
Use of goods and services	13	184,168,198	-
Subsidies	14	-	-
Transfers to Other Government Units	15	3,343,097,500	-
Other grants and transfers	16	-	-
Social Security Benefits	17	-	-
Acquisition of Assets	18	548,467,992	-
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Expenses	21	-	-
TOTAL PAYMENTS		4,139,078,284	-
SURPLUS/DEFICIT		534,978	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 9/14 2018 and signed by:


 Principal Secretary
 Name: Hon. Safina Kweswe Tsungu

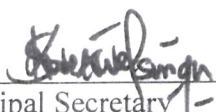

 Principal Accounts Controller
 Name: Isaac T. Mbuthia
 ICPAK Member Number: 8730

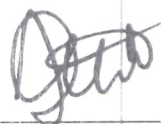
MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
 STATE DEPARTMENT GENDER AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2017

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	534,978	-
Cash Balances	22B	-	-
Total Cash And Cash Equivalents		534,978	-
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23		-
TOTAL FINANCIAL ASSETS		534,978	-
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	24	-	-
NET FINANCIAL ASSETS		534,978	-
REPRESENTED BY			
Fund balance b/fwd	25	-	-
Prior year adjustments	26		-
Surplus/Defict for the year		534,978	
NET FINANCIAL POSSITION		534,978	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9/4/18 2018 and signed by:


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: Isaac Mbuthia
 ICPAK Member Number: 8730

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

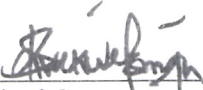
VII. STATEMENT OF CASHFLOWS

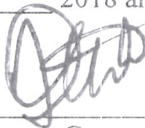
	Note	2016-2017	2015-2016
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	38,663,262	-
Transfers from National Treasury	4	4,100,950,000	-
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	-	-
		4,139,613,262	-
Payments for operating expenses			
Compensation of Employees	12	63,344,594	-
Use of goods and services	13	184,168,198	-
Subsidies	14	-	-
Transfers to Other Government Units	15	3,343,097,500	-
Other grants and transfers	16	-	-
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	-	-
		3,590,610,292	-
Adjusted for:			
Changes in receivables		-	-
Changes in payables		-	-
Adjustments during the year	26	-	-
		549,002,970	-
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(548,467,992)	-
Net cash flows from Investing Activities			
		(548,467,992)	-

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
 STATE DEPARTMENT GENDER AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2017

CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		534,978	
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		534,978	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 9/4/ 2018 and signed by:


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: Isaac Mbutia
 ICPAK Member Number:8730

MINISIKY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
 STATE DEPARTMENT GENDER AFFAIRS
 Reports and Financial Statements
 For the year ended June 30, 2017

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	24,500,000	(12,300,000)	12,200,000	38,663,262	(26,463,262)	317%
Exchequer releases	4,597,841,006	(391,193,191)	4,206,647,815	4,100,950,000	105,697,815	97%
Total Receipts	4,622,341,006	(403,493,191)	4,218,847,815	4,139,613,262	79,234,553	98%
Payments						
Compensation of Employees	317,557,766	(254,155,708)	63,402,058	63,344,594	57,464	100%
Use of goods and services	370,291,588	(83,139,227)	287,152,361	184,168,198	102,984,163	64%
Transfers to Other Government Units	3,343,097,500	0	3,343,097,500	3,343,097,500	0	100%
Acquisition of Assets	591,394,152	(66,198,256)	525,195,896	548,467,992	(23,272,096)	104%
Grand Total	4,622,341,006	(403,493,191)	4,218,847,815	4,139,078,284	79,769,531	98%
Surplus/Deficit	0	0	0	534,978	(534,978)	

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED (continued)

Notes

- i. Over utilisation in Proceeds from domestic borrowings of 317% was a result of high A.I.A disbursement by the donor.
- ii. Underutilisation in use of goods of 46% was as a result of under issue in exchequer thus most payments are pending bills

The changes between the original and final budget are as a result of reduction in funding (supplementary budget) by Exchequer of KShs 403,493,191.

The entity financial statements were approved on 9/6/18..... 2018 and signed by:


Principal Secretary

Name: Hon. Safina Kwekwe Tsungu



Principal Accounts Controller

Name: Isaac T. Mbuthia

ICPAK Member Number:8730

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2017

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,125,441,006	(348,793,191)	776,647,815	670,950,000	105,697,815	86%
Total Receipts	1,125,441,006	(348,793,191)	776,647,815	670,950,000	105,697,815	86%
PAYMENTS						
Compensation of Employees	317,557,766	(254,155,708)	63,402,058	63,344,594	57,464	100%
Use of goods and services	370,291,588	(83,139,227)	287,152,361	184,168,198	102,984,163	64%
Transfers to Other Government Units	390,097,500	-	390,097,500	390,097,500	-	100%
Acquisition of Assets	47,494,152	(11,498,256)	35,995,896	32,804,730	3,191,166	91%
Grand Total	1,125,441,006	(348,793,191)	776,647,815	670,415,022	106,232,793	86%
Surplus/Deficit	-	-	-	534,978	(534,978)	

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT (CONTINUED)


Notes

- i. Underutilisation in Exchequer releases of 14 % is as a result of under-issue from exchequer
- ii. Underutilisation in use of goods of 46% was as a result of delayed procurement process and under issue in exchequer thus most payments are pending bills

The changes between the original and final budget are as a result of reduction in funding by Exchequer of KShs 348,793,191 and thus reallocation of the budget was necessary

The entity financial statements were approved on 9/4/ 2018 and signed by:


Principal Secretary
Name: Hon. Safina Kwekwe Tsungu


Principal Accounts Controller
Name: Isaac T. Mbuthia
ICPAK Member Number: 8730

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II. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Cod e	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisati on
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
	Proceeds from Domestic and Foreign Grants	24,500,000	(12,300,000)	12,200,000.00	38,663,262	(26,463,262)	317%
	Exchequer releases	3,472,400,000	(42,400,000)	3,430,000,000	3,430,000,000	-	100%
	Total Receipts	3,496,900,000	(54,700,000)	3,442,200,000	3,468,663,262	(26,463,262)	101%
	Payments						
263	Transfers to Other Government Units	2,953,000,000		2,953,000,000	2,953,000,000	-	100%
31	Acquisition of Assets	543,900,000	(54,700,000)	489,200,000	515,663,262	(26,463,262)	105%
	Grand Total	3,496,900,000	(54,700,000)	3,442,200,000	3,468,663,262	(26,463,262)	101%
	Surplus/Deficit						

Notes

- Over utilisation in Proceeds from foreign grants of 317% was a result of high disbursement
- The changes between the original and final budget are as a result of reduction in funding by foreign grants of KShs 54,700,000

The entity financial statements were approved on 2018 and signed by:

9/14/



Principal Secretary
Name: Hon. Safina Kwekwe Tsungu

Principal Accounts Controller
Name: Isaac T. Mbutia
ICPAK Member Number:8730

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III. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget	Actual on comparable basis	Budget utilization
	2016-17	2016-17	difference
	Kshs	Kshs	Kshs
Programme 1-Community Development	2,130,000,000	2,130,000,000	-
Sub Programme 1.1 -Community Development	2,130,000,000	2,130,000,000	-
Programme 2- Gender Empowerment	2,088,847,815	2,009,078,285	111,296,393
Sub Programme 2.1 Gender and Socio economic empowerment	1,068,018,520	1,059,167,447	8,851,073
Sub Programme 2.2 Gender Mainstreaming	691,453,856	690,051,252	1,402,604
Sub Programme 2.3 Gender and Youth Empowerment	329,375,439	259,859,586,	101,042,715
TOTAL	4,218,847,815	4,139,078,284	111,296,393

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)

IV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for State Department for Gender Affairs. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- i. Community Empowerment Project

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

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XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

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

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of employees

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

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of goods and services

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

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the State Department in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. 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.

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XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

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XIII NOTES TO THE FINANCIAL STATEMENTS

1 TAX RECEIPTS

The State Department does not collect any levy

2 SOCIAL SECURITY CONTRIBUTIONS

There were no receipts of any social contribution

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

The following grants were received from development partners by direct payment.

Name of Donor	Date received	Amount in foreign currency	2016-2017	2015-2016
			KShs	KShs
Grants Received from Multilateral Donors (International Organisations)				
UN Women			38,663,262	
				-
TOTAL			38,663,262	

The above grants were used in training and capacity building among staff within devolved government to ensure efficient public service delivery.

4 TRANSFERS FROM NATIONAL TREASURY

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

Description	2016-2017	2015-2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	82,800,000	-
Total Exchequer Releases for quarter 2	703,825,000	-
Total Exchequer Releases for quarter 3	1,421,525,000.00	-
Total Exchequer Releases for quarter 4	1,892,800,000.00	-
Total	4,100,950,000	-

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

There were no transfers from other government entities

6 PROCEEDS FROM DOMESTIC BORROWINGS

The State Department for Gender affairs did not have any domestic borrowing

7 PROCEEDS FROM FOREIGN BORROWINGS

The State Department for Gender affairs did not have any foreign borrowing

8 PROCEEDS FROM SALE OF ASSETS

There was no disposal

9 REIMBURSEMENTS AND REFUNDS

There were no reimbursements from foreign agencies

10 RETURNS OF EQUITY HOLDINGS

There were no returns of equity holdings

11 OTHER RECEIPTS

There were no other receipts other than exchequer and foreign grants

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 COMPENSATION OF EMPLOYEES

Compensation of employees comprise of remuneration paid to employees in return for the work done. It includes sound contributions made by the State Department on behalf of its employees.

Description	2016-2017	2015-2016
	Kshs	Kshs
Basic salaries of permanent employees	44,819,877	-
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	18,524,717	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Employer Contributions Compulsory national social security schemes	-	-
Employer Contributions Compulsory national health insurance schemes	-	-
TOTAL	63,344,594	-

13 USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

Description	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services		
Communication, supplies and services	6,539,136	-
Domestic travel and subsistence	28,242,898	-
Foreign travel and subsistence	28,442,805	-
Printing, advertising and information supplies & services	4,476,850	-
Rentals of produced assets	21,605,100	-
Training expenses	24,402,355	-
Hospitality supplies and services	17,576,823	-
Specialised materials and services	1,743,194	-
Office and general supplies and services	24,549,400	-
Other operating expenses	8,035,560	-
Routine maintenance – vehicles and other transport equipment	3,630,828	-
Routine maintenance – other assets	7,134,150	-
Fuel Oil and Lubricants	7,789,100	-
Exchange Rate Losses		
TOTAL	184,168,198	-

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 SUBSIDIES

There were no subsidies

15 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

These amounts transferred to Other Government entities.

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	3,343,097,500	-
See attached list		-
Transfers to other levels of Government -	-	-
Other capital grants and transfers	-	-
See attached list	-	-
TOTAL	3,343,097,500	-

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	2016-2017
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Uwezo Fund oversight Board	182,875,000	500,000,000	682,875,000
National Government Affirmative Action Fund		2,130,000,000	2,130,000,000
Women Enterprise Fund	115,222,500	800,000,000	915,222,500
Anti Female Genital Mutilation Board	92,000,000		92,000,000
	390,097,500	3,430,000,000	3,820,097,500
Less amounts charged under acquisition of assets but relates to transfers to woman enterprise funds		477,000,000	477,000,000
			-
			-
TOTAL	390,097,500	2,953,000,000	3,343,097,500

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statements

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16 OTHER GRANTS AND TRANSFERS

There were no other grants and transfers other than the transfers to the above self-reporting entities

17 SOCIAL SECURITY BENEFITS

There were no social benefits

18 ACQUISITION OF ASSETS

These represent payments made to acquire property, plant and equipment during the year; which have been fully expended in the year of purchase in line with the accounting policies.

Description	2016-2017 Kshs	2015-2016 Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	15,915,000	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	12,034,480	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	4,855,250	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Research, Studies, Project Preparation, Design & Supervision	38,663,262	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Sub Total	71,467,992	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Domestic Lending and On lending	477,000,000	-
Foreign financial Institutions operating Abroad	-	-
Sub Total	477,000,000	-
TOTAL	548,467,992	-

Domestic lending and on lending relates to transfers to Women enterprise fund that was budgeted under acquisition of assets

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 FINANCE COSTS, INCLUDING LOAN INTEREST

There was no finance cost or interest

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

There were no repayments to any loans

21 OTHER EXPENSES

There were no other expenses other than the ones above.

22A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
<i>Central Bank of Kenya 1000303344, KShs</i>			1	534,978	-
<i>Central Bank of Kenya, 1000303368, KShs</i>			1	-	-
<i>Central Bank of Kenya, 1000303387, KShs</i>			1	-	-
<i>Central Bank of Kenya, 1000303395, KShs</i>			1	-	-
Total	-			534,978	-

22B: CASH IN HAND

	2016-2017	2015-2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
TOTAL	-	-

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

23. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

There was no outstanding imprests

24. ACCOUNTS PAYABLE

There were no accounts payable

25. FUND BALANCE BROUGHT FORWARD

There were no funds brought forward from prior years.

26. PRIOR YEAR ADJUSTMENTS

There were no prior year adjustments

27. RELATED PARTY DISCLOSURES

The following comprise of related parties to the State Department of Gender

- Key management personnel that include the Cabinet Secretaries, Accounting Officers, Director Generals and various committee members within the State Department.
- Other Ministries Departments and Agencies and Development Projects;
- State Corporations and Semi-Autonomous Government Agencies.

	2016-2017	2015-2016
	Kshs	Kshs
Key Management compensation	28,542,120	-
Transfers to other State Corporations and Semi-Autonomous Government Agencies	3,820,097,500	-

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XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

28. OTHER IMPORTANT DISCLOSURES

28.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Supply of goods	2,455,589	-
Supply of services	10,282,404	-
Total	12,737,993.	-

28.2: PENDING STAFF PAYABLES (See Annex 2)

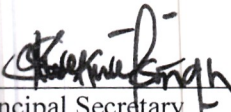
	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	961,590	-
Middle management	-	-
Unionisable employees	-	-
Others	-	-
Total	961,590	-


28.3: OTHER PENDING PAYABLES (See Annex 3)

There were no other payables

29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

There has been no prior year audit


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: Isaac T. Mbutia
 ICPAK Member Number: 8730

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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ANNEX I - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance	Comments
	Λ	Ϸ	d=a-c	
1 Tasmara traders	67500	-	67,500	Lack of bank details
2 Tasmara traders	228462	-	228,462	
3 Tasmara traders	190000	-	190,000	
4 Jamak Enterprises	22977	-	22,977	Lack of Exchequer
5 Jekimen Company Limited	794000	-	794,000	
6 Lora Agencies	53750	-	53,750	Invoice not provided
7 Juadrom Agencies	1098900	-	1,098,900	Lack of Exchequer
Sub-Total	2,455,589	-	2,455,589	
Supply of goods				
1 Sichiam Aviation Limited	614,484.00	-	614,484	
2 Achievers Travel	46,500.00	-	46,500	
3 Achievers Travel	221,700.00	-	221,700	
4 Pontiac Enterprises	223,903.20	-	223,903	
5 Ride On Agencies	216,130.00	-	216,130	Lack of Exchequer
6 Akarim Agencies	36,515.00	-	36,515	
7 Akarim Agencies	56,450.00	-	56,450	
8 Attic Tour and Travels	63,600.00	-	63,600	
9 Kenyatta International Convention Centre	4,681,161.00	-	4,681,161	
10 Kenyatta International Convention Centre	2,439,135.00	-	2,439,135	
11 Inter-Continental Hotel Nairobi	84,500.00	-	84,500	
12 Serena Hotel	150,000.00	-	150,000	
13 Silver Africa Tour	176,300.00	-	176,300	
14 Kenya School of Government	522,200.00	-	522,200	
15 Kenya School of Government	580,930.00	-	580,930	
16 Kenya School of Government	168,896.00	-	168,896	Inaccessibility of suppliers to ifrnis portal towards the closure of the financial 2016/17
Sub-Total	10,282,404	-	10,282,404	
Grand Total	12,737,993	-	12,737,993	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Comments
		a	b	c	d=a-c	
Senior Management						
James Sangori	Q	961,590	30/06/2017	-	961,590	Late submission of claims
					-	
					-	
Sub-Total		961,590		-	961,590	

ANNEX 3- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	15,915,000	-	15,915,000
Office equipment,	-	12,034,480	-	12,034,480
ICT Equipment,	-	-	-	-
Other Machinery and	-	4,855,250	-	4,855,250
Heritage and cultural	-	-	-	-
OTHERS	-	-	-	-
Total	0	32,804,730	0	32,804,730

The difference of ksh 484,136,400 between acquisition of assets in statement of receipts and payments and additions in fixed assets register comprises of an amount of Ksh 477,000,000 that the State Department transferred to Women Enterprise Fund and Ksh 7,136,400 paid directly by UN Women on Gender related activities.

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ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT GENDER

There were no development project operated under the State Department

ANNEX 5– LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter entity reconciliations done? (yes/no)
1	National Government Affirmative Action Fund	Funding county economic activities	Magdalene Kipkemei	2,130,000.000	YES
2	Uwezo Fund Oversight Board	Funding county women economic activities	Joseph M Kirubi	682,875.000	YES
3	Women Enterprise Fund	Funding county women economic activities	Eng. Charles Mwirigi	915,222.500	YES
4	Anti Female Genital Mutilation Board	Sensitizing citizens on Anti- female genital mutilation activities	Benadette Loloju	92,000.000	YES
	TOTAL			3,820,097,500	

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ANNEX 6- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes