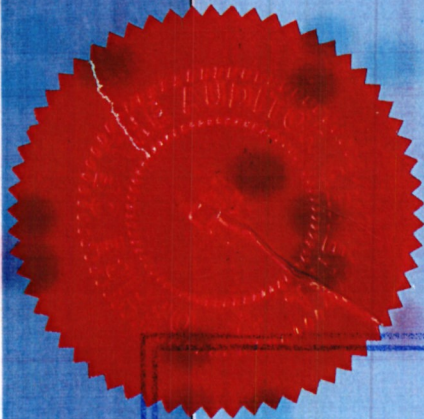




OFFICE OF THE AUDITOR-GENERAL



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 FEB 2019

DAY:
TUESDAY

TABLED
BY:

MAJORITY LEADER

OF

CLERK AT
THE TABLE:

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR GENDER AFFAIRS

**FOR THE YEAR
ENDED 30 JUNE 2018**





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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
11 JAN 2019
RECEIVED



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30th 2018**

ISSUED ON: SEPTEMBER 30th 2018 (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
Reports and Financial Statements
For the year ended June 30, 2018

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MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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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 a reorganization by H.E the President.

The Cabinet Secretary, Prof. Margaret Kobia who is responsible for general policy and strategic direction, heads the Ministry.

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 Dr. Joseph Owino
- 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.

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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For the year ended June 30, 2018

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)

(a) 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

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, MPSYGA	Prof. Margaret Kobia
2.	Principal Secretary, SDGA	Hon. Safina Kwekwe Tsungu,
3.	Secretary, Gender	Faith Kasiva
4.	Director of Administration	Joseph Kirubi, MBS
5.	Director, Gender Mainstreaming	Protus Onyango
6.	Principal Accountant, Head of Accounting Unit	Peter G. Karogi
7.	Chief Finance Officer	Caliph Ombati

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I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) 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

The department did not have an audit committee

ii. 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. Peter Karogi-Principal Accountant
5. Protus Onyango-Director Gender
6. Margaret Ratemo-Deputy Director HRM/D

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements (continued)

i. 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.

ii. 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. Peter Karogi
8. Margaret Ratemo
- 9.

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

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018

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.

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
	05/07/2017	11/7/2017	22/11/2017	22/11/2017	29/11/2017	19/02/2018	20/01/2018	8/05/2018	
Mwanamaka A. Mabruki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	X	X	X	4
Joseph M. Kirubi MBS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	X	5
Protus Onyango	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6
Caliph Ombati	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	X	X	X	4
George Mogusu	X	<input type="checkbox"/>	<input type="checkbox"/>	X	X	X	X	X	2
Maryanne Kisanji	X	X	<input type="checkbox"/>	<input type="checkbox"/>	X	X	X	X	2
Isaac Mbuthia	X	<input type="checkbox"/>	X	<input type="checkbox"/>	X	X	X	X	2
Margaret Ratemo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8

- Attended

X - Absent with apology

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018

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

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

i) Principal Legal Adviser

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

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018

BUDGET ALLOCATION

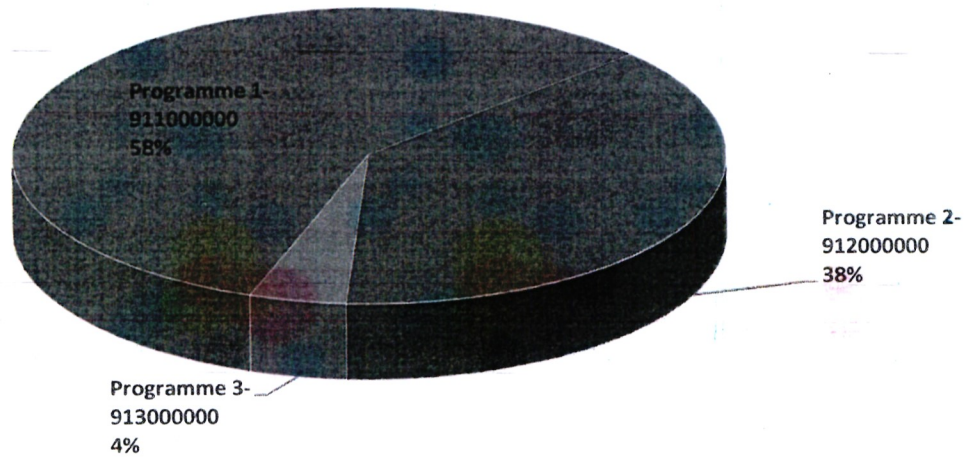
In the financial year 2017/18 the State Department of Gender Affairs had a gross budget of **Kshs. 4,517,735,841** which was made up of **KShs. 1,329,985,841.** and **KShs 3,187,750,000**

for the recurrent and development vote respectively.

The State Department was to expend the gross budget of **KShs. 4,517,735,841** under the following three programmes:

1. Community Development - Kshs 2,600,000,000
2. Gender Empowerment – Kshs 1,715,900,735
3. Gender Main Streaming – Ksh 201,835,106

BUDGET ALLOCATION BY PROGRAMMES



MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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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 **KShs 2,600,000,000** representing 58% of the budget. The total of expenditure was **KShs 2,170,448,498**

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. 1,715,900,735** representing 38% of the budget. The total of **KShs, 1,595,238,106** was spent under the following sub programme:

- a. Sub-programme 2.1: Gender mainstreaming -
- b. Sub Programme 2.2 Gender and social economic empowerment
- c. Sub Programme 2.3 Gender and youth empowerment

111 Programmes 3: General Administrative and Planning

This programme was allocated **KShs. 201,835,106** representing 4% of the budget. The total of **KShs, 166,283,670** was spent.

Budget Utilisation

The State Department spent **KShs 3,931,970,274** against an approved budget of **KShs. 4,517,735,841** representing absorption of **87%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

Expense Item	Approved Budget Allocation KShs	Actual Payments KShs	Variance KShs
Compensation of Employees	232,767,470	175,334,913	57,432,557
Use of goods and services	684,604,433	211,871,536	472,732,897
Transfers to Other Government Units	3,100,750,000	3,055,055,625	45,694,375
Social Security Benefits	6,820,000	6,820,000	0

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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Acquisition of Assets	492,793,938	482,888,200	9,905,738
Total Payments	4,517,735,841	3,931,970,274	585,765,567

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 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 30th June 2018	Year to 30th June 2017	Change
	KShs	KShs	KShs
Total Receipts	3,935,642,817	4,139,583,262	203,970,455
Total Payments	3,931,970,274	4,139,048,284	207,078,010
Surplus/(Deficit) for the Year	3,672,543	534,978	

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

Financial Performance	Printed Estimates	Actual Expenditure	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	4,517,735,841	3,935,642,817	582,093,024	87%
Total Payments	4,517,735,841	3,931,970,274	585,765,567	87%

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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Surplus for the Year	0	585,765,567		
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Actual receipts by the MDAs stood at 13% below budget while actual payments were 13% below budget. This is attributable to underutilisation of budget allocation due to under receipt of exchequer.

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation (Payments)

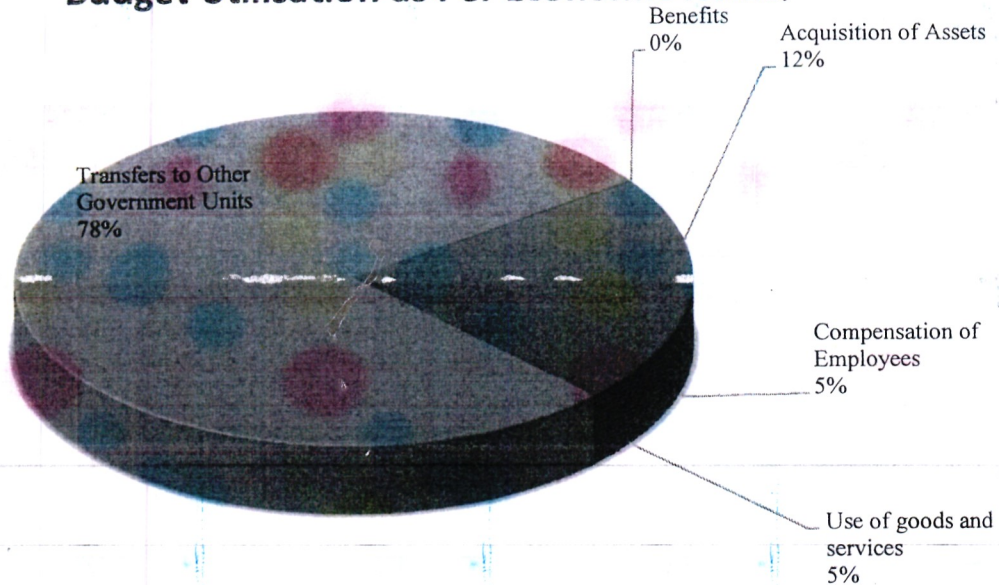
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	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	232,767,470	175,334,913	57,432,557
Cost of goods and services	684,604,433	211,871,536	472,732,897
Transfers to Other Government Units	3,100,750,000	3,055,055,625	45,694,375
Social Security Benefits	6,820,000	6,820,000	-
Acquisition of Assets	492,793,938	482,888,200	9,905,738
Finance Costs, including Loan Interest			
Repayment of principal on Domestic and foreign borrowing			
Other Expenses	-		
Total Payments	4,517,735,841	3,931,970,274	585,765,567

Key Performance Highlights (Continued)

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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Budget Utilisation as Per Economic Items



It is noted that 78% of the State Department's budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs), 5% of the budget was utilised on employee compensation while 12% was utilised in Acquisition of assets. 5% of the budget was used for use of goods and services. 0% was utilized on social benefits.

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

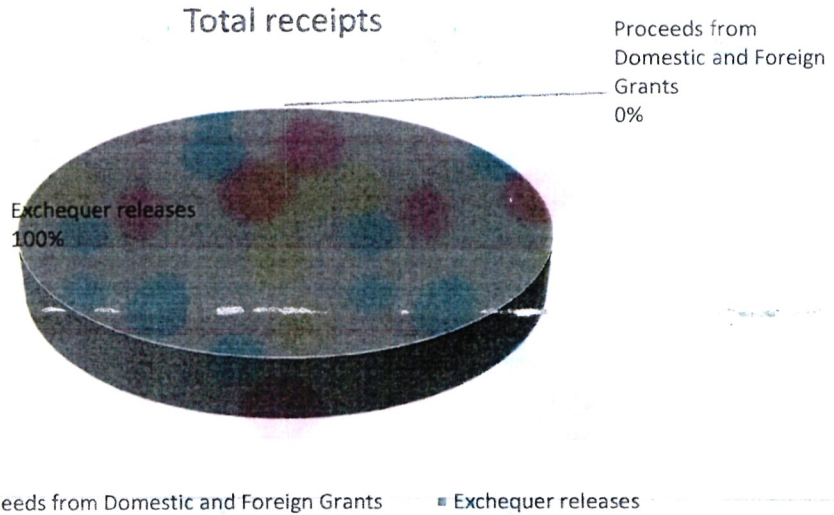
Receipts

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

	2017-2018 Kshs	% Utilisation
RECEIPTS		
Transfers from National Treasury	3,935,642,817	100%
Proceeds from Foreign Borrowings		
TOTAL RECEIPTS	3,935,642,817	

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2018. 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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 STATE DEPARTMENT GENDER AFFAIRS
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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Financial Assets Summary

Financial Assets	As at 30 th June 2018 KShs	As at 30 th June 2017 KShs	Change KShs
Bank Balances	166,852	534,978	(368,126)
Cash Balances	-	-	-
Accounts Receivables - Outstanding Imprest & Salary Advances	4,040,670	-	4,040,670
Total Financial Assets	4,207,522	534,978	3,672,544

Bank balances stood at KShs 166,852 while cash in hand was nil. The outstanding imprest at the end of the year was KShs 4,040,670

Cash Flow Activities

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

Cash Flow Activities	Year to 30 th June 2018 KShs
Net Cash Flows generated from Operating activities	482,520,074
Net Cash Flows used in Investing activities	(482,888,200)
Net Cash Flows generated in Financing activities	
Net increase in Cash and Cash Equivalents	(368,126)
Cash and Cash Equivalents at 1 July	534,978
Cash and Cash Equivalents at 30 June	166,852

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Achievements of the State Department in the FY 2017/18

Major achievements during the period under review include;

- a) Finalized review of the National Gender and Development policy
- b) Developed implementation framework for the National Equality policy
- c) Reduced prevalence of FGM
- d) Complied with international and regional treaties and conventions on gender
- e) Distributed sanitary towels to 2.9 million school girls
- f) Increased access of social services and empowerment of women and the vulnerable
- g) Enhanced capacity on gender and leadership skills
- h) Increased access of AGPO and access of affirmative action Fund and PWDs
- i) Finalized development of the State Department's Strategic plan
- j) Preparation of the MTP3 gender chapter
- k) Establishment and partnership with health assistance Kenya to response to GBV issues through 1195 hotline and establishment of GBVRC centres
- l) Established a GOK – UN joint GBV programme.

Emerging Issues

The increased number of emergency response initiatives as a result of frequent floods, 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 programmers. 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
STATE DEPARTMENT GENDER AFFAIRS
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For the year ended June 30, 2018

II. 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.

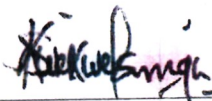
The Accounting Officer in charge of the State Department of Gender Affairs is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. 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, 2018, 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.

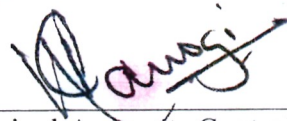
The Accounting Officer in charge of the State Department of Gender Affairs confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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 10th JAN 2019.



Principal Secretary
Name: Hon. Safina Kwekwe Tsungu



Principal Accounts Controller
Name: Peter karogi

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018

**III. REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR
GENDER AFFAIRS FOR THE YEAR ENDED 30 JUNE 2018**

Opinion

We have audited the accompanying financial statements of the State Department Gender Affairs (herein thereafter referred to "entity") set out on pages 1 to 41, which comprise (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2018; and (v) a summary of significant accounting policies and other explanatory information. We are satisfied that all the information and explanations, which to the best of my knowledge and belief, were necessary for the purpose of the audit, were obtained.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2018, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Management's Responsibility for the Financial Statements

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

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

In preparing the financial statements, the entity's management is responsible for assessing the entity'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 the entity's management either intend to liquidate the entity's or to cease operations, or have no realistic alternative but to do so.

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

The entity's 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.

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018

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 of Kenya. 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 in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the entity's 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 our 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity's management.
- Conclude on the appropriateness of the entity's management 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 entity's ability to continue as a going concern. 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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the entity's financial statements, including the disclosures, and whether the entity's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the entity's 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.

**MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018**

I also provide the entity's 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.

From the matters communicated with the entity's management, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. These matters are described in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Public Audit Act, 2015 I report based on the 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 the audit;
- (ii) In my opinion, adequate accounting records have been kept by the entity, so far as appears from the examination of those books; and
- (iii) The entity's financial statements are in agreement with the accounting records.

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

30 December 2018

(NB: This report should be removed once a certificate is received from the Auditor General)

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 FOR GENDER AFFAIRS FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Gender Affairs set out on pages 1 to 49, which comprise the statement of assets and liabilities as at 30 June 2018, 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 effects described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of State Department for Gender Affairs as at 30 June 2018, 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.

Basis for Qualified Opinion

1. Presentation of the Financial Statements - Unsupported Adjustments

Adjustments were made between the first submitted financial statements and second set of amended financial statements as indicated below;

Item	Balance as per first set of Financial Statements Kshs	Balance as per audited financial statement Kshs	Unexplained Adjustments Kshs
Compensation of Employees – Basic salaries	115,684,205	109,120,755	-6,563,450
Domestic Travel and Subsistence	39,499,988	41,394,453	1,894,465
Printing, Advertising and Information Supplies & Services	1,187,568	767,265	-420,303
Training Expenses	5,660,038	7,540,038	1,880,000
Hospitality Supplies and Services	22,174,038	23,596,124	1,422,086
Office & General Supplies and Services	56,998,709	58,220,509	1,221,800
Routine Maintenance – Vehicles and Other Transport Equipment	2,897,680	2,947,680	50,000
Routine Maintenance – Other Assets	725,903	805,703	79,800

Report of the Auditor-General on the Financial Statements of State Department for Gender Affairs for the year ended 30 June 2018

Item	Balance as per first set of Financial Statements Kshs	Balance as per audited financial statement Kshs	Unexplained Adjustments Kshs
Social Security Benefits	3,685,621	6,820,000	3,134,379
Outstanding Imprests	6,739,446	4,040,670	-2,698,776
Comparative Balances			
Proceeds from Domestic and Foreign grants	38,633,262	0	38,633,262
Proceeds from Foreign Borrowings	0	38,633,262	38,633,262
Cashflow statement – Borrowing activities – Proceeds from foreign borrowings and Note 7	0	38,633,262	38,633,262

These adjustments were however not supported and therefore it was not possible to ascertain whether the financial statements present a true and fair view as at 30 June 2018. Further, in Note 7 to the statements, the comparative balance for the proceeds from foreign borrowings is not consistent with the previous year audited financial statements and the balance indicated in Note 3, Proceeds from domestic and foreign grants is not reflected in the statements under review. Under the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June 2018 could not be ascertained.

2. Social Security Benefits - Misstatement of Account Balance

Included in the total payments amount of Kshs.3,91,970,274 is an amount of Kshs.6,820,000 disclosed under Note 17 as Social Security Benefits. The amount refers to service gratuity paid to the former Accounting Officer after termination of contract of service vide Circular number OP/CAB.27A of 30 May 2018. According to the appointment letter, the officer was appointed as a Principal Secretary effective from 27 June 2013 to 30 June 2018 (both days inclusive) and hence the payable gratuity was Kshs.6,095,773.

Records held by the Department shows that gratuity paid to the officer amounted to Kshs.7,845,269.00 whereas the financial statements reflect an expenditure of Kshs.6,820,000.00 for the same item. The account balance is therefore understated by Kshs.1,025,269.00. Further, the gratuity payment of Kshs.1,025,269 was wrongly charged to the basic wages.

3. Acquisition of Assets - Misclassification of Expenditure

The statement of receipts and payment reflect Kshs.482,888,200 in respect of acquisition of assets during the year. Included herein is an amount of Kshs.477,000,000 being disbursement to Women Enterprises Fund under Domestic Lending and On Lending. The transfer in the year under review appears as an item of acquisition of assets. Examination of the budget, the trial balance and the payment vouchers relating to the disbursements reveals that the transfers were correctly reflected under Domestic Lending and on Lending but wrongly

reflected in the financial statements under Acquisition of Assets. Consequently, the accuracy of the acquisition of assets expenditure of Kshs.482,888,200 could not be confirmed.

4. Cash and Cash Equivalents

Included in the statement of assets and liabilities and statement of cash flows is a bank balance of Kshs.166,852 as cash and cash equivalents. Both the Central Bank Certificate of balance and the bank statement shows a figure of Kshs.986,547 while the cashbook as at 30 June 2018 reflects a balance of Kshs.166,852. The variance has not been reconciled or explained. Further, receipts amounting to Kshs.139,799 in the cash book comprising of R/D Loan Agencies of Kshs.50, 969.85, unspent balance surrender of Kshs.67, 465.08 and unspent AIE balances of Kshs.21, 364 have not been supported. Consequently, the accuracy of the Cash and cash equivalents balance of Kshs.166,852 as at 30 June, 2018 could not be confirmed.

5. Summary Fixed Asset Register

The Department did not maintain a Summary fixed asset register during the year under review. Therefore, the completeness and accuracy of the fixed asset balance of Kshs.38,692,930 as reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

6. Communication Supplies and Services

During the year under review, the Department procured calling cards for the officers worth Kshs.1,335,000. Out of this payment, airtime worth Kshs.141,000 was procured through temporary imprest in contravention of the regulations on control over imprest. Airtime worth Kshs.1,194,000 for the months of July to September 2017 was done through direct procurement method but the Department has not provided evidence to show that the procurement was reported to the Public Procurement Regulatory Authority as required. Further, out of the total of Kshs.1,335,000 airtime given to officers, airtime worth Kshs.627,000 was provided to officers above their applicable entitlement contrary to regulations. As a result, the propriety of the airtime expenditure of Kshs.1,335,000 and recovery of the overpayment of Kshs.627,000 could not be ascertained.

7. Domestic Travel and Subsistence

Included in the domestic travel and subsistence allowance balance of Kshs.41,394,453 are irregular taskforces allowances payments amounting to Kshs.5,028,000. The officers were paid when performing various tasks that were under their normal work obligations and in line of their duties and hence mandated to perform. Further, the payments were made without necessary authorities from the Accounting Officer as required. Also included in the domestic travel and subsistence is an amount of Kshs.500,000 paid to one thousand participants during a Women Enterprise Fund (WEF) capacity building program as fare refunds.

However, it was not explained which criteria was applied to identify the participants and why an expense relating to WEF was included in the Department financial statements and not Women Enterprise Fund's financial statements. In consequence, the propriety of the total expenditure of Kshs.5,528,000 could not be confirmed

8. Outstanding Imprests

The statement of assets and liabilities reflects a balance of Kshs.4,040,670 as outstanding imprest for the year ended 30 June 2018. These imprests should have been surrendered or otherwise recovered in full from the salaries of the defaulting officers with interest. The non-recovery or non-surrender has not been explained.

The figure for outstanding imprests of Kshs.4,040,670 as per the financial statements does not agree with the balances reflected in the trail balance and imprest register of Kshs.6,851,199 and Kshs.11,414,313 respectively. The resultant variances of Kshs.2,810,529 and Kshs.7,373,643 between the three sets of records have not been reconciled. Further, analysis of the imprest register showed that contrary to regulations and procedures, the Department issued officers with multiple imprests amounting to Kshs.10,905,525 and on some instances failed to record in the imprest register the details of imprests holders and the respective amounts issued totalling Kshs.787,182.

In view of the foregoing, the completeness, accuracy and recovery of the outstanding imprests of Kshs.4,040,670 could not be confirmed.

9. Pending Bills

During the year under review the financial statements under Note 28.1 and Annex 1, reflects pending bills amounting to Kshs.222,945,974 as at 30 June 2018. The following issues were noted;

9.1 Procurement

During the year under review the Department contracted various suppliers for supply and delivery of sanitary towels to public primary, special primary and secondary schools at a total cost of Kshs.420,618,059. The contracts were signed on 27 and 28 March 2018 with deliveries expected between 27 April and 15 June 2018. The expenditure on sanitary towels of Kshs.218,421,103 was reported as pending bills and paid in the subsequent financial year, 2018/2019. Further, some contractors were either overpaid or underpaid by Kshs.6,189,081 and Kshs.5,273,863 respectively. The overpayments and under payments were not explained.

9.2 Deliveries

Records held by the Department showed that for the contractors paid, out of the expected quantities of 7,451,146 units only 7,050,460 units were supplied. The under supply of

449,186 units worth Kshs.12,447,742 which are past the due dates of deliveries as per the contracts have not been explained.

In view of the foregoing, the completeness and accuracy of the pending bills balance of Kshs.218,421,103 could not be confirmed as at 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department for 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, are of most significance to the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matters

1. Fuel, Oils & Lubricants - Un-accounted Expenditure

The Department paid for supply of fuel worth Kshs.10,921,980 in the year under review. Although the procurement was done procedurally, the procured fuel was not accounted for in both the fuel registers and the motor vehicles work tickets. As a result, the expenditure of Kshs.10,921,980 on fuel, oils and lubricants has not been accounted for as at 30 June 2018.

2. Progress on follow up of auditor recommendations financial year 2016/2017

In the previous financial year 2016/2017 audit, several issues were raised which formed the basis for the audit opinion. In the year under review, under Note 29 to the financial statements, the status of all these issues remains unresolved yet it is indicated that they were expected to have been resolved by 30 September 2018. The positions of these issues have not changed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

As required by Article 229(6) of the Constitution, 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.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to

whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

A review is limited primarily to analytical procedures and to inquiries, and therefore provides less assurance than an audit. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this compliance review.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance was maintained in all material respects.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities which govern them, and that public money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

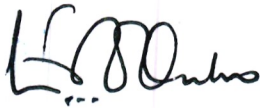
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 ability to continue as a going concern or 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 to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and

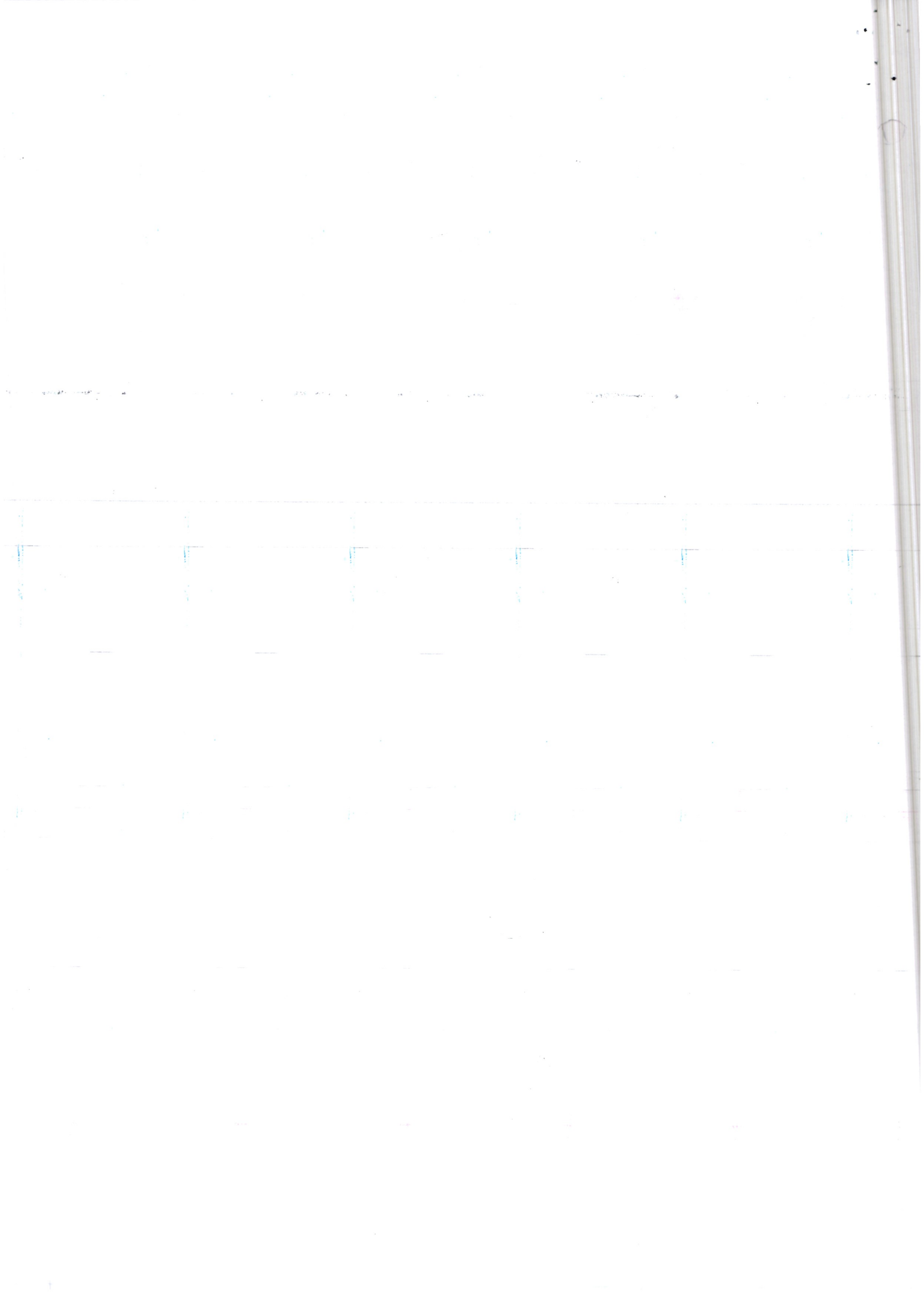
other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

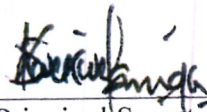
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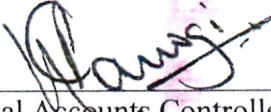


MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	3,935,642,817	4,100,950,000
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	38,663,262
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	-	-
TOTAL REVENUES		3,935,642,817	4,139,613,262
PAYMENTS			
Compensation of Employees	12	175,334,913	63,344,594
Use of goods and services	13	211,871,536	184,168,198
Transfers to Other Government Units	15	3,055,055,625	3,343,097,500
Social Security Benefits	17	6,820,000	-
Acquisition of Assets	18	482,888,200	548,437,992
Finance Costs, including Loan Interest	19	-	-
TOTAL PAYMENTS		3,931,970,274	4,139,048,284
SURPLUS/DEFICIT		3,672,543	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 10th JAN 2019 and signed by:


Principal Secretary
Name: Hon. Safina Kwekwe Tsungu

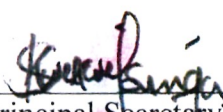

Principal Accounts Controller
Name: Peter Karogi

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	166,852	534,978
Cash Balances	22B	-	-
Total Cash And Cash Equivalents		166,852	534,978
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	4,040,670	-
		4,207,522	
TOTAL FINANCIAL ASSETS			534,978
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	24	-	-
NET FINANCIAL ASSETS REPRESENTED BY			534,978
Fund balance b/fwd	25	534,978	-
Surplus/Deficit for the year		3,672,543	534,978
NET FINANCIAL POSITION		4,207,521	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 10th JAN 2019 and signed by:


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: Peter Karogi

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
Reports and Financial Statements
For the year ended June 30, 2018


VI. STATEMENT OF CASHFLOWS

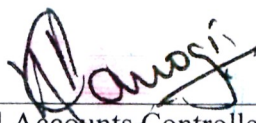
	Note	2017-2018	2016-2017
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3		38,663,262
Transfers from National Treasury	4	3,935,642,817	4,100,950,000
Transfers from Other 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	175,334,913	63,344,594
Use of goods and services	13	211,871,536	184,168,198
Transfers to Other Government Units	15	3,055,055,625	3,343,097,500
Social Security Benefits	17	6,820,000	-
Acquisition of Assets	18	-	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	20	-	-
		3,449,082,074	3,590,610,292
Adjusted for:			
Changes in receivables	23	- 4,040,670	-
Changes in payables		-	-
Adjustments during the year/suspense	26	-	-
		482,520,073	549,002,970
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS
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For the year ended June 30, 2018

Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(482,888,200)	(548,467,992)
Net cash flows from Investing Activities		(482,888,200)	(548,467,992)
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			
		(368,127)	534,978
Cash and cash equivalent at BEGINNING of the year		534,978	-
Cash and cash equivalent at END of the year		166,851	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 10th Jan 2019 and signed by:


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: Peter Karogi

**MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS**

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VII. 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						
Exchequer releases	2,531,893,453	1,985,842,388	4,517,735,841	3,935,642,817	(407,632,614)	87%
Total Receipts	2,531,893,453	1,985,842,388	4,517,735,841	3,935,642,817	(407,632,614)	87%
Payments						
Compensation of Employees	163,500,000	69,267,470	232,767,470	175,334,913	57,432,557	75%
Use of goods and services	429,795,577	254,808,856	684,604,433	211,871,536	472,732,897	31%
Transfers to Other Government Units	1,671,500,000	1,429,250,000	3,100,750,000	3,055,055,625	45,694,375	99%
Social Security Benefits	3,410,000	3,410,000	6,820,000	6,820,000	0	100%
Acquisition of Assets	263,687,877	229,106,062	492,793,938	482,888,200	9,905,738	98%
Grand Total	2,531,893,453	1,985,842,388	4,517,735,841	3,931,970,274	585,765,567	87%
Surplus / Deficit	-	-	-	3,672,543		

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VII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED (continued)

Notes

- i. Underutilisation in use of goods of 87% was as a result of under issue in exchequer.
- ii. Underutilisation in use of Compensation of Employees of 75% was as a result of under issue in exchequer.
- iii. Underutilisation in use of Use of goods and services of 31% was as a result of under issue in exchequer.
- iv. Underutilisation in use of Transfers to Other Government Units of 99% was as a result of under issue in exchequer
- v. Underutilisation in use of Acquisition of Assets of 98% was as a result of under issue in exchequer

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 10th JAN..... 2019 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu



Principal Accounts Controller

Name: Peter Karogi

MINISTRY PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS			0			
	Exchequer releases	816,893,453	513,092,388	1,329,985,841	747,892,817	(407,632,614)	56%
	Total Receipts	816,893,453	513,092,388	1,329,985,841	747,892,817	(407,632,614)	56%
	PAYMENTS						
	Compensation of Employees	163,500,000	69,267,470	232,767,470	175,334,913	57,432,557	75%
	Use of goods and services	429,795,577	254,808,856	684,604,433	211,871,536	472,732,897	31%
	Transfers to Other Government Units	195,000,000	195,000,000	390,000,000	344,305,625	45,694,375	88%
	Social Security Benefits	3,410,000	3,410,000	6,820,000	6,820,000	0	100%
	Acquisition of Assets	25,187,877	(9,393,939)	15,793,938	5,888,200	9,905,738	37%
	Grand Total	816,893,453	513,092,388	1,329,985,841	744,220,271	585,765,567	56%
	Surplus / Deficit				3,672,543		

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VIII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT (CONTINUED)

Notes

- i. Underutilisation in Exchequer releases of 56 % is as a result of under-issue from exchequer
- ii. Underutilisation in Compensation of Employees of 75 % is as a result of under-issue from exchequer
- iii. Underutilisation in use of goods of 31% was as a result of delayed procurement process and under issue in exchequer thus most payments are pending bills.
- iv. Underutilization of transfer to other government units of 88% was due to exchequer under issues
- v. Underutilization of acquisition of assets of 37% was due to exchequer under issues

The entity financial statements were approved on 10th Jan2019 and signed by:



Principal Secretary

Name: Hon. Safina Kwekwe Tsungu



Principal Accounts Controller

Name: Peter Karogi


MINISTRY OF PUBLIC SERVICE, TOURISM AND GENERAL AFFAIRS
STATE DEPARTMENT GENDER AFFAIRS


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IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			0			
Exchequer releases	1,715,000,000	1,472,750,000	3,187,750,000	3,187,750,000	0	100%
Total Receipts	1,715,000,000	1,472,750,000	3,187,750,000	3,187,750,000	0	100%
Payments						
Transfers to Other Government Units	1,476,500,000	1,234,250,000	2,710,750,000	2,710,750,000	0	100%
Acquisition of Assets	238,500,000	238,500,000	477,000,000	477,000,000	0	100%
Grand Total	1,715,000,000	1,472,750,000	3,187,750,000	3,187,750,000	0	100%

The entity financial statements were approved on 10th Jan2019 and signed by:


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: - Peter Karogi

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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget	Actual on	Budget utilization
	2017-2018	comparable basis	difference
	Kshs	2017-2018	2017-2018
		Kshs	Kshs
Programme 1-911000000	2,600,000,000	2,170,488,498	429,511,502
Sub Programme 1.1 -911010000	2,600,000,000	2,170,448,498	429,551,502
Programme 2-912000000	1,715,900,735	1,595,198,106	120,702,629
Sub Programme 2.1 912010000	360,150,735	283,510,347	76,640,388
Sub Programme 2.2 912020000			
Sub Programme 2.3 912030000	1,355,750,000	1,311,687,759	44,062,241
Programme 3-913000000	201,835,106	166,283,670	35,551,436
Sub Programme 2.3 913010000	201,835,106	166,283,670	35,551,436
TOTAL	4,517,735,841	3,931,970,274	585,765,567

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

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XI. 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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XI 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 2018, 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.

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XI 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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XI 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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XII. 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	2017-2018	2016-2017
			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	Reference of the transfer	Date of transfer		2017-2018
		RECURRENT	DEVELOPMENT	Kshs
Total Exchequer Releases for quarter 1	54,859,042.00			54,859,042
Total Exchequer Releases for quarter 2	217,411,575.00			217,411,575
Total Exchequer Releases for quarter 3	205,031,000.00	1,065,000,000.00		1,270,031,000
Total Exchequer Releases for quarter 4	270,591,200.00	2,122,750,000.00		2,393,341,200
TOTAL	747,892,817.00	3,187,750,000.00		3,935,642,817

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XII 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

			2017-2018	2016-2017
			Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer				
Foreign Borrowing - Direct Foreign Currency and Foreign				38,663,262
TOTAL			-	38,663,262

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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XII 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	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	109,120,755	44,819,877
Basic wages of temporary employees		-
Personal allowances paid as part of salary	66,214,158	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	175,334,913	63,344,594

13 USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

Description	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	456,017	
Communication, supplies and services	2,415,402	6,539,136
Domestic travel and subsistence	41,394,453	28,266,798
Foreign travel and subsistence	11,250,535	28,442,805
Printing, advertising and information supplies & services	767,265	4,476,850
Rentals of produced assets	45,094,984	21,605,100
Training expenses	7,540,038	24,378,455
Hospitality supplies and services	23,596,124	17,576,823
Specialised materials and services	3,203,700	1,743,194
Office and general supplies and services	58,220,509	

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		24,549,400
Fuel Oil and Lubricants	10,921,980	7,789,100
Other operating expenses	3,257,145	8,035,560
Routine maintenance – vehicles and other transport equipment	2,947,680	3,630,828
Routine maintenance – other assets	805,703	7,134,150
Exchange Rate Losses		
TOTAL	211,871,536	184,168,198

14 SUBSIDIES

There were no subsidies

15 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

These amounts transferred to Other Government entities.

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	3,055,055,625	3,343,097,500
See attached list		
Transfers to other levels of Government -		-
Other capital grants and transfers		-
See attached list		-
TOTAL	3,055,055,625	3,343,097,500

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

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Description	Recurrent	Development	2017-2018	2016-2017
	KShs	KShs	KShs	KShs
Uwezo Fund oversight Board	137,083,125	500,000,000	637,083,125	682,875,000.00
National Government Affirmative Action Fund		2,130,000,000	2,130,000,000	2,130,000,000.00
Women Enterprise Fund	115,222,500	557,750,000	672,972,500	915,222,500.00
Anti Female Genital Mutilation Board	92,000,000.00		92,000,000	92,000,000.00
	344,305,625.00	3,187,750,000.00	3,532,055,625.00	3,820,097,500.00
Less amounts charged under acquisition of assets but relates to transfers to woman enterprise funds		477,000,000	477,000,000	477,000,000
			-	-
			-	-
TOTAL	344,305,625	2,710,750,000	3,055,055,625	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

Description	2017-2018	2016-2017
	Kshs	Kshs
Government Pension and Retirement Benefits	6,820,000	
	-	-
	-	-
TOTAL	6,820,000	-

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	2017-2018	2016-2017
	Kshs	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	5,888,200	12,034,48
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery		4,855,25
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Research, Studies, Project Preparation, Design & Supervision		38,663,26
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		

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Acquisition of Intangible Assets		-
	5,888,200	
Sub Total		71,467,992
Financial Assets		-
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-
Domestic Lending and On lending	477,000,000	477,000,000
Foreign financial Institutions operating Abroad		-
Sub Total	477,000,000	477,000,000
TOTAL	482,888,200	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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XII 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)	2017-2018	2016-2017
				Kshs	Kshs
Central Bank of Kenya 1000303344, KShs			1	166,852	534,978
Central Bank of Kenya, 1000303368, KShs			1		-
Central Bank of Kenya, 1000303387, KShs			1		-
Central Bank of Kenya, 1000303395, KShs			1		-
Total	-			166,852	534,978

22B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
TOTAL	-	-

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XII NOTES TO THE FINANCIAL STATEMENTS (Continued)

23. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	2017-2018	2016-2017
	Kshs	Kshs
Domestic Debtors and Advances		-
Other Debtors and Prepayments		-
Government Imprests	4,040,670	
Other Current Assets		
TOTAL	4,040,670	-

24. ACCOUNTS PAYABLE

There were no accounts payable

25. FUND BALANCE BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank	166,852	534,978
cash	-	-
Accounts Receivables		
Accounts Payables		
TOTAL	166,851	534,978

26. PRIOR YEAR ADJUSTMENTS

The prior year adjustment was an amount of Ksh 534,978 which was bank balance brought forward

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.

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	2017-2018	2016-2017
	Kshs	Kshs
Key Management compensation		28,542,120
Transfers to other State Corporations and Semi-Autonomous Government Agencies	3,055,055,625	3,820,997,500

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XII NOTES TO THE FINANCIAL STATEMENTS (Continued)

28. OTHER IMPORTANT DISCLOSURES

28.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017-2018	2016-2017
	Kshs	Kshs
Construction of buildings		
Construction of civil works		-
Supply of goods	204,305,289.45	2,455,589
Supply of services	18,640,685.00	10,282,404
Total	222,945,974.45	12,737,993

28.2: PENDING STAFF PAYABLES

	2017-2018	2016-2017
	Kshs	Kshs
Senior management		961,590
Middle management		-
Unionisable employees		-
Others		-
Total		961,590

28.3: OTHER PENDING PAYABLES

There were no other payables

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29. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

Reference No	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Misallocation of expenditure	<p>Progress on follow up of auditor recommendations FY 2016/2017</p> <p>1.Mis allocation of Expenditure</p> <p>It is true that expenditure amounting to kshs.32, 102,770 was charged to other accounts instead of the correct accounts during the FY 2016/2017.</p> <p>On this matter, we wish to give the following explanation.</p> <p>Out of kshs.32, 102,770 an amount of kshs.275,000 was in respect of payments for two (2) casuals who were engaged to assist the few staff deployed to the newly created Department. The casuals were engaged in February, 2017, and at that time the Department did not have an item for casuals, and since the year was coming to an end and had savings under Basic Salaries, the expenditure was charged to that account. In the subsequent year, 2017/2018 the Department ensured that the temporary wages item was factored in the budget to avoid similar</p>	Mr. Ombati	resolved	30 th September, 2018

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		<p>occurrence.</p> <p>The remaining balance of kshs.31, 827,770 was in respect of expenditures on Operation and Maintenance. It may be noted that the State Department became an Accounting entity in the FY 2016/2017. During the year under review, the Department's budget for critical items on Operation and Maintenance was cut by 30%.The staff that had been deployed to start the operations required necessary items including furniture, equipment's, general office supplies, hospitality service among others. There was also need to facilitate the officers with transport and accommodative allowances during official trips and other daily subsistence allowances.</p> <p>There was so much to do to put the Department on the road map towards achieving its mandate. However, due to austerity measures introduced, the allocated funds on relevant item in the budget became so thin, and this led to charging of expenditures on other accounts considered relevant within the budgetary allocations.</p> <p>Going forward the Department will endeavor to ensure that correct expenditure accounts are</p>			
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		charged as appropriated by Parliament.			
2	Second High level meeting(HLM2) expenditure	<p>During the HLM₂ Meeting on Global partnership for effective Development Co-operation held in Nairobi from 25th November to 1st December 2016 in Nairobi, the State Department of Gender Affairs received Authority to incur expenditure of Kshs. 29,059,003,00 from the National Treasury. Out of this Kshs. 9,132,600 was used for transport refund and daily subsistence allowance for county delegates (Women, Youth and Gender Officers). Kshs12,136,674 was spent on delegates accommodation in Kasarani stadium hostels.</p> <p>(i) The activity was included in the Department's amended annual work plan but was not factored in the budget because we were to be funded directly from the National Treasury.</p> <p>(ii) Delegates were drawn from the</p>	Mr. Protus	resolved	30 th September, 2018

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		47 counties and our County Gender officers selected women leaders who were literate and could speak publicly, write and read in English to participate in the International Forum.		
	(iii)	Exhibitors were also recruited from the counties by the county Gender officers who selected the most successful women and Youth Entrepreneur beneficiaries of Women Enterprise Fund, Uwezo Fund and National Government Affirmative Action Fund.		
	(iv)	Entertainers were agreed on at an organizing committee meeting in Maanzoni Lodge in Machakos		

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		<p>County in September 2016. By the time of the audit we had not secured a copy of the minutes for the Maanzoni meeting but the same can be availed.</p>		
		<p>(v) Moderators had also been agreed on during the Maanzoni meeting but due to delay in communication , the agreed on moderators were not able to travel from their countries to Nairobi. This necessitated the appointment of moderators from the delegates who were present, and they were rewarded as planned in our budget.</p>		
		<p>(vi) The rates of compensation for delegates (for transport & subsistence) were drawn from the</p>		

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		prevailing market rates at the time. A schedule was prepared, and the rates were approved by the Principal Secretary before payment was done.			
3	Domestic travel and subsistence	<p>It is true that Domestic travel and subsistence expenditure of Kshs.28,242,898 as reflected on Note 13 of the financial statements includes an amount of Kshs.966,160 in respect of air tickets. However, the department has since submitted procurement documents for audit review.</p> <p>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. The voucher together with support document has since been submitted to auditor for audit review.</p>	Mr. Kitalinga	resolved	30 th September, 2018
4	Routine Maintenance – Motor Vehicles and Other Transport Equipment	It is true that the Department procured motor vehicle spare parts, tyres and carried out services, repairs and	Mr. Kitalinga	resolved	30 th September, 2018

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		<p>maintenance amounting to Kshs.3,630,828 as reflected in the financial statements under Routine maintenance of motor vehicles.</p> <p>The State Department for Gender Affairs, which was newly created, was dependent on transport from Ministry of Planning and Devolution. To date the Department for Gender has only 7 vehicles, which are not sufficient to cater for transport needs of the department. Therefore, Minor maintenance and services were done through cash procurement due to delays in IFMIS processing. The use of cash/imprest was due to the urgency of the prevailing situation at the time.</p> <p>It is true that at the time of audit report, we had not purchased logbooks from Government Printer, as it is required. This is because the vehicles we were using were new and very minor repairs were done.</p> <p>However, pre-inspection and professional opinion is normally sought for major repairs from Chief Transport and Mechanical Engineer (CM&TE) Ministry of Transport, Infrastructure, Housing and Urban Development.</p> <p>The department has since</p>			
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		purchased logbooks and will endeavor to record all major repairs for its vehicles in the log books.			
5	Routine Maintenance – other Assets	<p>It is true that financial statements at Note 13 also discloses a total of Kshs.7,134,150 in respect of routine maintenance - other assets. This expenditure also 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</p> <p>Restricted tendering was used in reference to Public Procurement and Asset disposal Act 2015 section 102 (b) which says” the time and costs required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods, works or services to be procured”. Secondly, the Principal Secretary had been asked to vacate her office in Treasury and she had to urgently relocate to Telposta and therefore the Department had to urgently procure the office equipment to enable her have a functioning office. .</p>	Mr. Kitalinga	resolved	30 th September, 2018

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6	Acquisition of Assets	<p>It is true that expenditure of Ksh 548,467,992 on acquisition of assets as disclosed under note 18 to the financial statements includes an amount of Ksh 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 custodians has since been submitted for audit review.</p> <p>In addition, the expenditure of Ksh 548,467,992 includes an amount of Ksh 477,000,000 disbursed to Women Enterprise Fund was correctly reflected under domestic lending and on lending</p> <p>In the trial balance the category of financial assets fall under acquisition of assets hence the appearance of this disbursement under acquisition of assets in the financial statement.</p> <p>It is also true that the expenditure of Ksh 548,467,992 includes an amount of Ksh 38,663,262 in respect of research, studies ,project preparation, design and</p>	Mr. Protus	resolved	30 th September, 2018
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		<p>supervision.</p> <p>In order to ascertain the value for the expenditure of Ks 38,663,262 the State Department for Gender Affairs did monitoring of the Interventions undertaken under this Project. The Interventions included; Capacity building of planning officers and county youth officers on budget allocation and implementation for KNAP 1325, development of National Gender and Development Policy, formulation of MTP 111 Gender chapter, capacity building on collection and analysis of Gender disaggregated data and commemoration of UN Days on Gender. These interventions have resulted to; reduced prevalence of GBV including FGM, enhanced knowledge on gender issues, Compliance with International Treaty/Conventions obligations on gender, improved management and coordination of gender programs through development of various gender policies, enhanced research on gender for Policy decision, increased access to Quality GBV</p>			
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		<p>services and enhanced advocacy on gender issues in the Country.</p> <p>In view of the above positive results achieved by this project the department did ascertain that it got value for money</p>			
7	Hospitality Supplies and Services	<p>It is true that the department incurred an expenditure of KES1,489,316 for provision of conference facilities for hosting of seven meetings at Intercontinental Hotel in Nairobi. The State department received seven invoices which were paid through one payment voucher No.1020</p> <p>iv) KES 54,000 was spent as payment of accommodation of Mrs. Phoebe Asiyo from Homa Bay, Joan Mjomba from Coast and Grace</p> <p>Onyango from Kisumu while attending the meeting of eminent women leader on the forth coming 2017 elections.</p> <p>KES 728,665 was to cater for conference packages for two meetings namely the consultative meeting on participation of women in elections held on 8</p>	Mr. Protus	resolved	30 th September, 2018

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		February 2016 and consultative meeting with political parties leader held on 24th June, 2016. The supporting documents are hereby attached.			
8	Pending Bills	It is true that the Department reported pending bills of Kshs.12,737,993 for the year under review. However the supporting documents availed for audit review only accounted for bills amounting to Kshs.1,218,765 while the remaining balance of Kshs.11,519,228 was not supported. However, the support document of KES 12,737,993 has since been submitted to KENAO for audit review.	Mr. Kitalinga	resolved	30 th September, 2018
9 (1) (11)	Fixed Assets Register Ownership of Motor Vehicles	(i) Fixed assets Register It is true that at time of audit the Department had not updated its fixed asset register and therefore it was not possible to verify and confirm the figure of Kshs.32,804,730.00 as reflected in the fixed assets schedule attached to the financial statements. However, the same has been submitted to KENAO for audit review. (ii) Ownership of Motor	Mr. Kitalinga		30 th September, 2018

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		<p>Vehicles</p> <p>The State Department for Gender Affairs which was newly created was dependent on transport from Ministry of Planning and Devolution. To date the Department for Gender has only 7 vehicles which are not sufficient to cater for transport needs of the department. Therefore, Minor maintenance and services were done through cash procurement due to delays in IFMIS processing. The use of cash/imprest was due to the urgency of the prevailing situation at the time.</p> <p>It is true that at the time of audit report, we had not purchased logbooks from Government Printer as it is required. This is because the vehicles we were using were new and very minor repairs were done.</p> <p>However, pre-inspection and professional opinion is normally sought for major repairs from Chief Transport and Mechanical Engineer (CM&TE) Ministry of Transport, Infrastructure, Housing and Urban Development.</p>			
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		<p>The department has since purchased logbooks and has since recorded all major repairs for its vehicles in the log books.</p> <p>The then Principal Secretary moved with vehicles no. GK716 G and GK 985T to Department of Water and Irrigation.</p> <p>The department had requested the said vehicles to be surrendered back, and the Principal Secretary Department of Water And Irrigation committed herself vide ref: MWI/SDI/10/12 vol.11 (115) dated 20th June 2017, to return the vehicles after being repaired.</p> <p>The said vehicles were returned and they are in the custody of Department of Gender Affairs.</p>			
10	Direct Procurement and Request for Quotations	Voucher number 31; Air ticket to New York was procured for 4(four) persons each with a different ticket of Kshs.526,700/= totaling Kshs.2,106,800 from Hubaal Travel agencies. Direct procurement was	Mr. Kitalinga	resolved	30 th September, 2018

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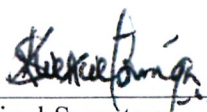
		<p>used in reference to public procurement and Asset Disposal, Act 2015 section 103 (2) b. Under direct procurement there is no minimum or maximum expenditure provided the conditions are met under the public procurement and disposal Regulations 2006.</p>			
		<p>The department procured branded lessos and T shirts from impressions advertising ltd totaling KES 2,881,085 through quotation and each item did not exceed the quotation threshold.</p>			
		<p>Office and general supplies - Desktop Computers</p> <p>The Department urgently required to procure desktops for the officers who had shifted from Treasury.</p>			
		<p>The Department had no otherwise but to procure Desktop Computers from Bluesky Consultants amounting to KES 4,587,876 via quotation which faster. (S 11 attached)</p>			

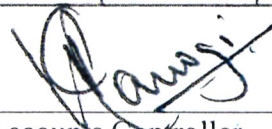
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		<p>Office furniture</p> <p>The quotations attached to voucher no, 359 payable to Eledac Supplies Agencies of KES 2,055,670 had 7 different items and each item was below quotation threshold.</p> <p>Voucher number 35 of KES 3,503,600 for Office Furniture; At Treasury the State Department of Gender Affairs was being housed by the Ministry of Planning. The space allocated to State Departments Staff was too minimal. The Department urgently started relocating staffs who had no offices to Telposta Towers. Due to such circumstance, the Department had no otherwise but to urgently procure the Furniture from Victoria Furniture Ltd who is a dealer. (S 11 attached)</p>			
10(ii)	Cash Procurement	<p>It is true that the Department procured goods and services worth Kshs.1,832,316 and whose individual expenditure were above the prescribed threshold of Kshs.30,000</p> <p>The Department was</p>	Mr. Karogi	resolved	30 th September, 2018

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		<p>newly created and the structure was not properly functioning as the Department was under staffed. With no working space and staff situated in two different locations, it was not practical for urgent procurements to be done within the time constraints. This was compounded by frequent IFMIS down times.</p> <p>The department has since put proper structures in place and is in compliant with procurement act and procedures.</p>			


 Principal Secretary
 Name: Hon. Safina Kwekwe Tsungu


 Principal Accounts Controller
 Name: Peter karogi

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ANNEX 1 : LIST OF PENDING ACCOUNTS PAYABLE

S/NO.	PAYEE	AMOUNT	PURPOSE	REMARKS	
1	MS. MEDIONICS HEALTHCARE LTD	54,966,995.40	Procurement of sanitary towels	Lack of Exchequer	Good
2	MS. INTERCONSUMER LTD	29,371,050.00	Procurement of sanitary towels	Lack of Exchequer Lack of Exchequer	Good
3	MS. YOMASON CONTRACTORS LTD	12,587,580.00	Procurement of sanitary towels	Lack of Exchequer	Good
4	IMANI HOLDING LTD	16,839,228.90	Procurement of sanitary towels	Lack of Exchequer	Good
5	PLATINUM ENTERPRISES	26,021,736.00	Procurement of sanitary towels	Lack of Exchequer	Good
6	MW. BIASHAL INVESTMENTS	815,992.00	Supply of IPAD	Lack of Exchequer	Good
7	MS. ABIGO HOLDINGS LTD	152,000.00	Procurement of LCD projectors	Lack of Exchequer	Good
8	SAINTS SOLUTION	1,064,200.00	Supply of stationeries	Lack of Exchequer	Good
9	MS. PREMIUM COMPUTER SERVICES	16,839,202.25	Procurement of sanitary towels	Lack of Exchequer	Good
10	MS. TRENCHCOMS MERCHANTS	760,000.00	Supply of cartridge toner 55A	Lack of Exchequer	Good
11	MTEJA AGENCIES LTD	900,000	Supply of Toner 350A	Lack of Exchequer	Good
12	MZ. POWER OPTION LTD	16,839,228.90	Procurement of sanitary towels	Lack of Exchequer	Good
13	MS. POLLOCK ENTERPRISES	936,600	Supply of Toner 83A	Lack of Exchequer	Good
14	ALLARNA AGENCIES	136,200	Supply of DVD player	Lack of Exchequer	Good
15	MS. MAOW HOLDINGS LTD	1,240,000	Supply of Toners 400A	Lack of Exchequer	Good

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16	MS. TOYOTA KENYA LTD	5,000,000	Purchase of Motor vehicle	Lack of Exchequer	Good
17	BLUELINE LOGISTICS LTD	495,000	Supply of fluorescent tubes , lamp starter	Lack of Exchequer	Good
18	MS. BRIGHT WAYS LTD	655,000.00	Supply of airtime	Lack of Exchequer	Good
19	TRAJON TRADING COMPANY	330,000		Lack of Exchequer	Goods
20	MONBE ENTERPRISES	1,501,500	Supply of corporate uniforms	Lack of Exchequer	Goods
21	MS. EAGLESOAR ENTERPRISES	770,000	Supply of executive book shelve and sofa set	Lack of Exchequer	Goods
22	GADARO ENTERPRISES	596,000	Supply of car tyres	Lack of Exchequer	Goods
23	ELLANDS AGENCIES	752,150	Supply of Network switch & network cables	Lack of Exchequer	Goods
24	MS. MENJU	840,000	Supply of toner 87A	Lack of Exchequer	Goods
25	JAWAN HARDWARE	2,085,000	Procurement of tyres	Lack of Exchequer	Goods
26	MS. PENYOKA ENTERPRISES	830,000	Supply for toner 8505	Lack of Exchequer	Goods
27	EMART SERVICES	695,000	Supply of photocopying papers	Lack of Exchequer	Goods
28	KASERA ENTERPRISES	499,500	Supply of Water dispenser	Lack of Exchequer	Goods
27	ELICOM KENYA LTD	690,000	Supply of onion skin Conqueror	Lack of Exchequer	Goods
29	MS. ELDI VIDA LIMITED	1,200,000	Supply of toner 8505	Lack of Exchequer	Goods
30	DORO SUPPLIES	306,000	Supply of cabinets metal drawer	Lack of Exchequer	Goods
31	MS. DANKE SOLUTIONS LTD	1,532,000	Supply of Television set	Lack of Exchequer	Goods
32	MS. NANCMU ENTERPRISES	362,755	Supply of stationeries	Lack of Exchequer	Goods
33	MS. LETIMBOKA ENTERPRISES	1,199,996	Supply of 2 heavy photocopiers	Lack of Exchequer	Goods
34	SAYARI KENYA COMPANY LTD	748,200	Supply of smart UPS	Lack of Exchequer	Goods

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35	MS. MUNASHA HOLDING LTD	690,000	Supply of conqueror papers	Lack of Exchequer	Goods
36	MS ARLO INVESTMENTS	308,000	Supply of water dispenser	Lack of Exchequer	Goods
37	MS. LETIMBOKA ENTERPRISES	871,600	Procurement of cartridge toners	Lack of Exchequer	Goods
38	VICMART MARCHANTS	357,575	Supply of stationeries	Lack of Exchequer	Goods
39	EZAKARINA COMPANY LTD	710,000	Supply of toner 508	Lack of Exchequer	Goods
40	SMOOTHTOPS AGENCIES	810,000	Supply of toners	Lack of Exchequer	Goods
41	MS. JOYLENE CONSTRUCTION	3,930,000.00	Renovation(partitioning) SDGA	Lack of Exchequer	Service
42	Institute of Human Resource Management	150,800	Training fee	Lack of Exchequer	Service
43	Kenya Institute of Management	172,800	Trainee fee	Lack of Exchequer	Service
44	LANCOM ELECTRICAL & ELECTRONICS	2,348,128	Upgrading of Local Area Network internet	Lack of Exchequer	Service
45	MS. NAIROBI SERENA HOTEL	928,000	Provision of conference facilities	Lack of Exchequer	Service
46	MS. MFI DOCUMENT SOLUTIONS LTD	52,200	Repair of Photocopier	Lack of Exchequer	Service
47	MS. JOWATH EVENT SOLUTIONS	2,800,000	Provision of event during IWD	Lack of Exchequer	Service
48	FORANGE AUTO AND ALLIED SUPPLIES	184,208	Service & Repairs for GK B504G	Lack of Exchequer	Service
49	ISUZU EAST AFRICA LTD	172,794	Service & Repairs for GK B421S AND GK B422S	Lack of Exchequer	Service
50	WAMUKOYA G & ACCOCIATES	440,000	Procurement of consultancy services	Lack of Exchequer	Service
51	MWANAMAKA MABRUKI	4,098,000	Payment of Salary for March, April, May and June	Lack of Exchequer	Service
52	MWANAMAKA MABRUKI	650,628	Payment of Gratuity for March, April, May and June	Lack of Exchequer	Service

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53	THE STAR PUBLICATIONS LTD	194,880	Advertisement	Lack of Exchequer	Service
54	THE STAR PUBLICATIONS LTD	171,007	Advertisement	Lack of Exchequer	Service
55	NATIONA MEDIA GROUP	408,000	Advertisement	Lack of Exchequer	Service
56	TWERA ENTERPRISES	525,000	Supply for network monitoring software	Lack of Exchequer	Service
57	MS. SILVER AFRICA TOURS	945,020	Travels	Lack of Exchequer	Service
58	MS. RIDE ON AGENCIES	299,220	Travels	Lack of Exchequer	Service
60	MS. MACHAKOS UNIVERSITY COLLEGE	170,000	Provision of training facilities	Lack of Exchequer	Service
		222,945,974.45			

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ANNEX 2 : 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, furniture and fittings	12,034,480	5,888,200.00		17,922,680
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	4,855,250			4,855,250
Heritage and cultural assets				
OTHERS				
Total	32,804,730			38,692,930

The difference of ksh 477,000,000 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

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ANNEX – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT GENDER

There were no development project operated under the State Department

ANNEX 3: LIST OF FUNDS IMPLEMENTED UNDER THE STATE DEPARTMENT OF GENDER

Description	Recurrent	Development	2017-2018
	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs			
Uwezo Fund oversight Board	137,083,125	500,000,000	637,083,125
National Government Affirmative Action Fund		2,130,000,000	2,130,000,000
Women Enterprise Fund	115,222,500	557,750,000	672,972,500
Anti Female Genital Mutilation Board	92,000,000.00		92,000,000
	344,305,625.00	3,187,750,000.00	3,532,055,625.00
Less amounts charged under acquisition of assets but relates to transfers to woman enterprise funds		(477,000,000)	(477,000,000)
			-
TOTAL	344,305,625	2,710,750,000	3,055,055,625

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ANNEX 4- 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

SUBMIT

1. BOARD OF SURVEY
2. BANK CERTIFICATES
3. MANUAL BANK RECONCILIATIONS
4. CONFIRMATION OF TRANSFERS TO SAGA



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