

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 13 OCT 2019

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Wednesday

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BY:

Hon. Aden Duale, MP
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Halima Suleiman

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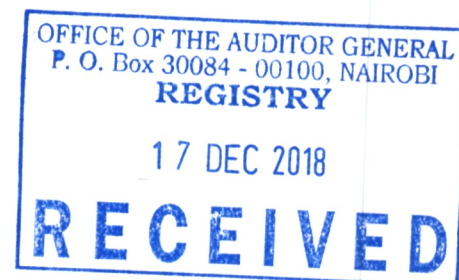
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GENDER AND EQUALITY
COMMISSION

FOR THE YEAR
ENDED 30 JUNE 2018





NATIONAL GENDER AND EQUALITY COMMISSION

REPORTS AND FINANCIAL STATEMENTS

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

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

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

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

1.1 Vision

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

1.2 Mission

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

1.3 Core Values

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

1.4 Core Functions

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

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(a) Background Information (continued)

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

(b) Key Management

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Sora Badu Katelo
2.	Ag. Finance Manager	Edson Mwasi

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

(d) Fiduciary Oversight Arrangements

- Audit Committee:** The Audit Committee was launched in December 2017. The committee is responsible for Strengthening the effectiveness of the internal audit function including regular review of its capacity, review and approval of the internal audit charter and internal audit annual work plan.

ii) Advisory Team

Members at Policy level

1. Commissioner Florence Wachira
2. Commissioner Gumato Ukur Yattani
3. **Sora Badu Katelo** – Ag Commision Secretary

The main roles played by the team are:

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

Members at Secretariat Level

1. Sora Katelo
2. Edson Mwasi
3. Lucy Jerono
4. Betty kitawa
5. Gorretty Osur

The main roles played by the Secretariat level committee include:

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

iii) Budget Implementation Committee

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

1. Sora Katelo
2. Edson Mwasi
3. Lucy Jerono
4. Betty Kitawa
5. Gorretty Osur
6. Fredrick Lumiti

•

The committee roles were

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

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

iv) Human Resource and Advisory committee:

The members who served the committee were:

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

The roles played by the committee include:

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

**National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018**

(e) Entity Headquarters

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

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

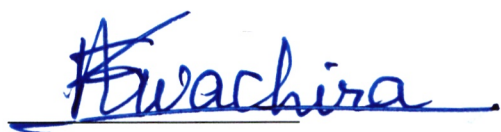
II. FOREWORD BY COMMISSION CHAIRPERSON

During the Financial Year 2017/2018, the Government of Kenya allocated the National Gender and Equality Commission KShs.345,524,207 as Recurrent Expenditure.

The Commission was constrained to accomplish its set targets because of challenges of inadequate funding and budget cuts experienced during the year. Successful implementation of the Commission activities in the work plan was as a result of the strategic guidance to the secretariat by the Commissioners who served during the year, GOK funding and complimentary resources from development partners especially UN Women, Coffey International, IDLO and UNDP.

During the reporting period, the Commission contributed towards development of legal instruments and policies responsive to the principle of equality and inclusion of vulnerable groups in national and county government's development agenda. The Commission reviewed more than 54 laws to integrate Gender equality and inclusion in both levels of government, and engaged in 10 court matters of public interest on issues of equality and inclusion. The Commission made its contribution as the Principal organ of state to ensure compliance with all treaties and convention ratified by Kenya relating to issues of Equality and Freedom from Discrimination and relating to Special Interest Groups including minorities, marginalized persons, women, persons with disability and children. This was in regard to the Commission on Status of Women (CSW), Convention on the Rights of Persons with Disability (CRPD), and the 22nd Conference of Parties, UN framework for Convention on Climate Change, UN Open ended Working Group on Ageing 2018 among others.

The Commission undertook strategic interventions on mainstreaming issues of equality and inclusion in all spheres of life. The Commission launched first ever report on the status of Equality and Inclusion in Kenya, A report on The economic burden of gender based violence in Kenya, Access to education for children with disabilities and An audit report on residential institutions of older members of society in Kenya among others. The Commission issued 20 Advisories to public and private institution on matters of equality and inclusion including Parliament, Presidency, various ministries and county governments. The Commission also completed mapping and profiling of the minority and marginalized groups in Kenya. The Commission renewed its efforts in the search for a plausible mechanism on realization of the not more than two thirds gender principle in Parliament including litigating successfully in court on the matter. The Commission will continue to engage the National assembly to comply with the court rulings.



Dr. Florence N. Wachira (MBS)
Ag. Chairperson

III. FOREWARD BY COMMISSION SECRETARY

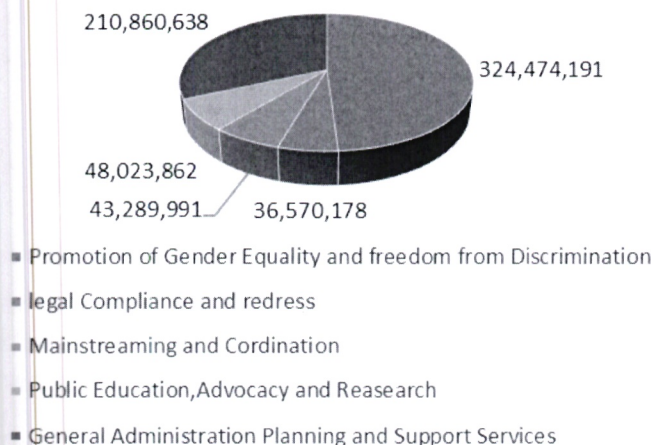
National Gender and Equality commission is mandated **to promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution**. Its mandate covers all Kenyans, with special emphasis on: women, youth, children, elderly persons, persons with disabilities (PWDs), marginalized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

Budget allocation

In the financial year 2017/18 the National Gender and Equality commission had a gross budget of **KShs. 345,524,207** which was made up of **Kshs. 345,524,207** for recurrent vote respectively.

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

Budget Allocation by sub-programmes



- ii. **Legal Compliance and Redress:** The objective of the sub programme is to monitor, facilitate and advise on the integration of the principles of equality and freedom from discrimination in all national and county policies, laws, and administrative regulations in all public and private institutions and investigate and seek redress for violation of principles of equality and inclusion as envisaged under article 27 and 43 of the constitution. It was allocated Kshs. 38,299,433 representing 11% of the budget.
- iii. **Mainstreaming and Coordination:** The objective is to co-ordinate and facilitates mainstreaming of issues of gender, persons with disabilities and other marginalized groups in national development programs and actions and to advise the Government and facilitate the implementation of affirmative actions and programs. It was allocated Kshs. 45,080,520 representing 13% of the budget.
- iv. **Public Education, Advocacy and Research:** The main objective is to co-ordinate and advice on public education programmes for the creation of a culture of respect for the principles of equality and freedom from discrimination, conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution. It was allocated Kshs. 48,853,673 representing 14% of the budget.
- v. **General Administration and Support Services:** Its objective is to strengthen institution capacity to deliver on its mandate. It was allocated Kshs. 213,290,581 representing 61% of the budget.

**National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018**

Key Performance Highlights

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Total Receipts	242,298,730	103,225,477	345,524,207	325,512,017	20,012,190	94%
PAYMENTS						
Grand Total	242,298,730	103,225,477	345,524,207	324,635,090	20,889,117	94%
Surplus/Deficit	0	0	0	876,927	(876,927)	

Actual receipts by the commission stood at 6% below budget while actual payments were 6% below budget. This is attributable to underutilization of budget allocation for personnel emolument occasioned by late replacement of staff who resigned from the commission.

Budget Utilisation

The Commission spent **KShs. 324,635,090** against an approved budget of **KShs. 324,635,090** representing absorption of **94%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the Table herein:

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
PAYMENTS						
Compensation of Employees	79,365,000	72,065,000	151,430,000	141,972,381	9,457,619	94%
Use of goods and services	132,886,640	21,543,612	154,430,252	152,447,984	1,982,268	99%
Social Security Benefits	17,700,000	17,700,000	35,400,000	26,550,000	8,850,000	75%
Acquisition of Assets	12,347,090	(8,083,135)	4,263,955	3,664,725	599,230	86%
Grand Total	242,298,730	103,225,477	345,524,207	324,635,090	20,889,117	94%
Surplus/Deficit	0	0	0	876,927	(876,927)	

It should be noted 98% of budget allocation for the commission was used on procurement of goods and services, 94% for personnel emoluments, 75% on gratuity and 98% is for acquisition of fixed assets.

Comparing the current financial year to FY 2015/16, there was a decrease of 16.84% in utilization from Kshs. 390,157,402 in FY 2016/17 to Kshs. 324,635,090 in FY 2017/18.

Receipts

The Commission receipts mainly comprise of exchequer releases from the National Treasury and external grants from donors. During the financial year 2017/18 the commission received a total of Kshs. 325,512,017 relating to exchequer releases from National Treasury. This is a decrease of 16.58% for total receipts compared Kshs. 390,190,390 received in FY 2016/17.

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Payments:

The total payments for the FY 2017/18 were Kshs. 324,635,090 representing 16.84% decrease compared to Kshs. 390,157,402 spent in the FY 2016/17.

The payments for FY 2017/18 are as follows:-

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	151,430,000	141,972,381	9,457,619
Use of goods and services	154,430,252	152,447,984	1,982,268
Social Security Benefits	35,400,000	26,550,000	8,850,000
Acquisition of Assets	4,263,955	3,664,725	599,230
Total Payments	345,524,207	324,635,090	20,889,117

Financial Asset Summary:

	2017/2018 Kshs	2016/2017 Kshs	change	%Change
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	43,656,562	66,350,971	- 22,694,409	-34.20%
Total Cash And Cash Equivalents	43,656,562	66,350,971		
Accounts Receivables - Outstanding Imprest and Clearance Accounts	329,500	-	329,500	100%
TOTAL FINANCIAL ASSETS	43,986,062	66,350,971	- 22,364,909	-34%

The financial assets held by the commission as at 30.06.2018 totalled to Kshs. 43,656,562. This comprised of Kshs. 708,327 cash balance held on the recurrent account at Central Bank of Kenya and Kshs. 42,948,235 cash held on the deposit account at Central Bank of Kenya. This is a decrease of Kshs. 22,364,909 from the balance of Kshs. 66,350,971 for FY 2016/17.

Cash Flows and Cash Position

The cash and bank balances held by the National Gender and Equality Commission as at 30th June 2018 was KShs 43.9 Million compared to KShs 66.3 Million held as at 30th June 2017. The breakdown of the cash and bank balances is as summarized in the table herein.

Cash and Bank Balance

	2017/2018 Kshs	2016/2017 Kshs	change	%Change
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	43,656,562	66,350,971	- 22,694,409	-34.20%
Total Cash And Cash Equivalents	43,656,562	66,350,971	- 22,694,409	-34.20%

Bank balances decreased by 34.2% as a result of decreased deposits for staff gratuity.

Cash Flow Activities

Net cash flows utilised in investing activities decreased due to a decrease in amounts utilized in the acquisition of assets. There was a decrease in cash flow from operations activities due to decrement in the budget.

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

	2017/2018 Kshs	2016/2017 Kshs	Change	%Change
CASH FLOW FROM OPERATING ACTIVITIES				
Net cashflow from operating activities	- 18,500,499	43,088,648	- 61,589,147	-142.94%
CASHFLOW FROM INVESTING ACTIVITIES				
Net cash flows from Investing Activities	(4,193,910)	(42,260,386)	38,066,476	-90.08%
CASHFLOW FROM BORROWING ACTIVITIES				
Net cash flow from financing activities	-	-	-	
NET INCREASE IN CASH AND CASH EQUIVALENT	- 22,694,409	828,262	-	-
Cash and cash equivalent at BEGINNING of the year	66,350,971	65,522,709	828,262	1.26%
Cash and cash equivalent at END of the year	43,656,562	66,350,971	- 22,694,409	-34.20%

Key Achievements of the National Gender and Equality commission in the FY 2017/18

The Commission accomplished the following during FY 2017/18:

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

Under UN Women Project:

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

Emerging Issues

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

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

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

Challenges

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

- i. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in inability to effectively discharge its mandate
- ii. **Low staff establishment:** Under staffing of professional/technical levels and high technical staff turnover hampered effective service delivery. The commission will initiate negotiation for recruitment of more staff.
- iii. Inability to fully operate county offices due to limited resources
- iv. There also lacks clear milestones to progressive realization of ECOSOC rights. The commission will in 2017/18 invest heavily on interventions to address these challenges



Ag. Commission Secretary/CEO
Sora Badu Katelo

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the National Gender and Equality Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 National Gender and equality Commission accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the National Gender and equality Commission further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The entity's financial statements were approved and signed by the Accounting Officer on 13th December 2018.


Ag. Finance Manager
Edson Mwasi

Ag. Commission Secretary/CEO
Sora Badu Katelo

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GENDER AND EQUALITY COMMISSION FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Gender and Equality Commission set out on pages 1 to 18, which comprise the statement of financial 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 the audit

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Gender and Equality Commission as at 30 June 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 National Gender and Equality Commission Act, 2011 and Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Report of the Auditor-General on the Financial Statements of National Gender and Equality Commission for the Year Ended 30 June 2018

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

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

Basis for Conclusion

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.

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

Conclusion

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

Basis for Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 were 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 for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for 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 Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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:

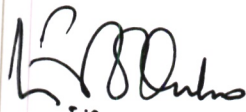
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 Commission's ability to sustain its services. If I conclude that a material

uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

18 December 2018

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/2018 Kshs	2016/2017 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	-	8,990,390
Transfers from National Treasury	2	325,512,017	381,200,000
TOTAL REVENUES		325,512,017	390,190,390
PAYMENTS			
Compensation of Employees	3	141,972,381	144,062,250
Use of goods and services	4	152,447,984	185,334,766
Social Security Benefits	5	26,550,000	18,500,000
Acquisition of Assets	6	3,664,725	42,260,386
TOTAL PAYMENTS		324,635,090	390,157,402
SURPLUS/DEFICIT		876,927	32,988

STATEMENT OF RECEIPTS AND PAYMENTS

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 13th December 2018 and signed by:



Ag. Finance Manager
Edson Mwasi



Ag. Commission Secretary/CEO
Sora Badu Katelo

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

	Note	2017/2018 Kshs	2016/2017 (Restated) Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	43,656,562	66,350,971
Cash Balances		-	-
Total Cash And Cash Equivalents		43,656,562	66,350,971
Accounts Receivables - Outstanding Imprest and Clearances Accounts	8	168,600	-
TOTAL FINANCIAL ASSETS		43,825,162	66,350,971
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	42,948,235	66,317,983
NET FINANCIAL ASSETS		876,927	32,988
REPRESENTED BY			
Fund balance b/fwd	10	32,988	20,847,902
Prior year Adjustment	11	(32,988)	(20,847,902)
Surplus/Defict for the year		876,927	32,988
NET FINANCIAL POSSITION		876,927	32,988

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 13th December 2018 and signed by:


 Ag. Finance Manager
 Edson Mwasi


 Ag. Commission Secretary/CEO
 Sora Badu Katelo

National Gender and Equality Commission
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VII. STATEMENT OF CASH FLOWS

	Note	2017/2018 Kshs	2016/2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	-	8,990,390
Transfers from National Treasury	2	325,512,017	381,200,000
		325,512,017	390,190,390
Payments for operating expenses			
Compensation of Employees	3	(141,972,381)	(144,062,250)
Use of goods and services	4	(152,447,984)	(185,334,766)
Social Security Benefits	5	(26,550,000)	(18,500,000)
		(320,970,365)	(347,897,016)
Adjusted for:			
Changes in receivables		(168,600)	-
Changes in payables		(23,369,748)	795,274
Prior year adjustment		(32,988))	
Net cashflow from operating activities		(19,029,684)	43,088,648
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(3,664,725)	(42,260,386)
Net cash flows from Investing Activities		(3,664,725)	(42,260,386)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(22,694,409)	828,262
Cash and cash equivalent at BEGINNING of the year		66,350,971	65,522,709
Cash and cash equivalent at END of the year		43,656,562	66,350,971

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 13th December 2018 and signed by:


Ag. Finance Manager
Edson Mwasi


Ag. Commission Secretary/CEO
Sora Badu Katelo

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

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	242,298,730	103,225,477	345,524,207	325,512,017	20,012,190	94%
Total Receipts	242,298,730	103,225,477	345,524,207	325,512,017	20,012,190	94%
PAYMENTS						
Compensation of Employees	79,365,000	72,065,000	151,430,000	141,972,381	9,457,619	94%
Use of goods and services	132,886,640	21,543,612	154,430,252	152,447,984	1,982,268	99%
Social Security Benefits	17,700,000	17,700,000	35,400,000	26,550,000	8,850,000	75%
Acquisition of Assets	12,347,090	(8,083,135)	4,263,955	3,664,725	599,230	86%
Grand Total	242,298,730	103,225,477	345,524,207	324,635,090	20,889,117	94%
Surplus/Deficit	0	0	0	876,927	(876,927)	

Notes: Underutilization of 75% on social benefits was as a result low turnover of staff due for gratuity payments.
Underutilization of 86% is as a result of late submission of invoices.

The entity financial statements were approved on 13th December 2018 and signed by:



Ag. Finance Manager
Edson Mwasi



Ag. Commission Secretary/CEO
Sora Badu Katelo

National Gender and Equality Commission
Reports and Financial Statements
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IX .SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	242,298,730	103,225,477	345,524,207	325,512,017	20,012,190	94%
Total Receipts	242,298,730	103,225,477	345,524,207	325,512,017	20,012,190	94%
PAYMENTS						
Compensation of Employees	79,365,000	72,065,000	151,430,000	141,972,381	9,457,619	94%
Use of goods and services	132,886,640	21,543,612	154,430,252	152,447,984	1,982,268	99%
Social Security Benefits	17,700,000	17,700,000	35,400,000	26,550,000	8,850,000	75%
Acquisition of Assets	12,347,090	(8,083,135)	4,263,955	3,664,725	599,230	86%
Grand Total	242,298,730	103,225,477	345,524,207	324,635,090	20,889,117	94%
Surplus/Deficit	0	0	0	876,927	(876,927)	

Notes: Underutilization of 75% on social benefits was as a result low turnover of staff due for gratuity payments

Underutilization of 86% is as a result of late submission of invoices.

The entity financial statements were approved on 13th December 2018 and signed by:


Ag. Finance Manager
Edson Mwasi


Ag. Commission Secretary/CEO
Sora Badu Katelo

**National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018**

**XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT
(No Development Budget for the Financial Year 2017-2018)**

The entity financial statements were approved on 13th December 2018 and signed by:



**Ag. Finance Manager
Edson Mwasi**



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

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

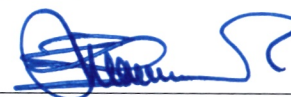
XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 30th June, 2018 Kshs	Adjustments Kshs	Final Budget 30th June, 2018 Kshs	Actual on comparable basis 30th June, 2018 Kshs	Budget utilization difference Kshs
Promotion of Gender Equality and freedom from Discrimination	345,524,207	-	345,524,207	324,635,091	20,889,116
legal Compliance and redress	38,299,433	-	38,299,433	36,570,178	1,729,255
Mainstreaming and Cordination	45,080,520	-	45,080,520	43,289,991	1,790,529
Public Education, Advocacy and Reasearch	48,853,673	-	48,853,673	48,023,862	829,811
General Administration Planning and Support Services	213,290,581	-	213,290,581	210,860,638	2,429,943
TOTAL	345,524,207	-	345,524,207	324,635,091	20,889,116

The entity financial statements were approved on 13th December 2018 and signed by:



Ag. Finance Manager
Edson Mwasi



Ag. Commission Secretary/CEO
Sora Badu Katelo

XIV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

XII SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Undrawn external assistance

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. Cash and cash equivalents

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

XIII NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

The following grant was received from development partners.

PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS		
Name of Donor	2017-2018 Kshs	2016-2017 Kshs
Grants Received from Multilateral Donors (International Organisations)		
UN WOMEN		8,990,390
TOTAL	-	8,990,390

The above grants were used in training and capacity building among stakeholders in public and private sector last FY 2016/2017
Which the grant has since lapsed.

2. TRANSFERS FROM NATIONAL TREASURY

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

Description	2017-2018 Kshs	2016-2017 Kshs
Total Exchequer Releases for quarter 1	88,586,957	84,100,000
Total Exchequer Releases for quarter 2	107,473,260	71,600,000
Total Exchequer Releases for quarter 3	34,400,000	94,000,000
Total Exchequer Releases for quarter 4	95,051,800	131,500,000
TOTAL	325,512,017	381,200,000

The received was kshs.325,512,017 against an approved budget of kshs345,524,207.

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

XIII NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. COMPENSATION OF EMPLOYEES

- Compensation of employees comprise of remuneration paid to employees in return for the work done.

It includes social contributions made by the National Gender and equality commission on behalf of its employees.

COMPENSATION OF EMPLOYEES	2017-2018	2016-2017
	Ks hs	Ks hs
Basic salaries of permanent employees	85,632,920	82,298,896
Basic Wages-Temporary Employees	1,962,200	-
Personal allowances paid as part of salary	54,175,261	61,573,554
Personal allowances paid as part of salary	202,000	189,800
TOTAL	141,972,381	144,062,250

There was a decrease in compensation of employees as a result of resignation of some employees.

National Gender and Equality Commission
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4. USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

USE OF GOODS AND SERVICES		2017-2018 Kshs	2016-2017 Kshs
Utilities, supplies and services		1,780,922	2,512,190
Communication, supplies and services		4,060,047	5,889,952
Domestic travel and subsistence		24,973,761	30,277,252
Foreign travel and subsistence		6,323,850	8,027,854
Printing, advertising and information supplies & services		4,451,260	5,289,859
Rentals of produced assets		38,944,290	41,511,984
Training expenses		11,795,090	28,708,301
Hospitality supplies and services		5,650,201	7,631,012
Insurance costs		26,499,337	25,792,523
Specialised materials and services		2,242,150	1,478,039
Office and general supplies and services		3,651,879	7,437,075
Other operating expenses		6,960,315	8,555,880
Routine maintenance – vehicles and other transport equipment		6,719,848	5,407,370
Routine maintenance – other assets		456,020	996,003
Fuel Oil and Lubricants		7,939,015	5,819,472
TOTAL		152,447,984	185,334,766

There was a decrease in use of goods and services as a result of decrease on domestic travels and foreign travel due to:

- Government directive on hostility measures in terms of procurement and travels.

National Gender and Equality Commission
Reports and Financial Statements
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5. SOCIAL SECURITY BENEFIT [Error! Not a valid link.](#)

SOCIAL SECURITY BENEFITS		2017-2018 Kshs	2016-2017 Kshs
Government pension and retirement benefits		26,550,000	18,500,000
TOTAL		26,550,000	18,500,000

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Social Security benefits relate to staff gratuity payable upon exit.

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

6. ACQUISITION OF ASSETS

ACQUISITION OF ASSETS		2017-2018 Kshs	2016-2017 Kshs
Refurbishment of Buildings		609,455	2,488,000
Purchase of Vehicles and Other Transport Equipment		-	22,881,000
Purchase of Office Furniture and General Equipment		3,055,270	7,900,996
Research, Studies, Project Preparation, Design & Supervision		-	8,990,390
Sub Total		3,664,725	42,260,386
Sub Total		3,664,725	42,260,386
TOTAL		3,664,725	42,260,386

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

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

7. Bank Accounts

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8. OUTSTANDING IMPREST

<i>Description</i>	2017-2018 Kshs	2016-2017 Kshs
Government Imprests	168,600	-
TOTAL	168,600	-

9. ACCOUNTS PAYABLES

	2017-2018 Kshs	2016-2017 Kshs
Deposits	42,948,235	66,317,983
TOTAL	42,948,235	66,317,983

N/b Understated Deposit balance now restated.

10. FUND BALANCE BROUGHT FORWARD

BALANCES BROUGHT FORWARD		2017-2018 Kshs	2016-2017 Kshs
Fund Balance		32,988	20,847,902
TOTAL		32,988	20,847,902

11. PRIOR YEAR ADJUSTMENTSError! Not a valid link.

PRIOR YEAR ADJUSTMENTS

National Gender and Equality Commission
Reports and Financial Statements
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Description of the error	2017-2018		2016-2017	
	Kshs		Kshs	
Fund balance		(32,988)		(20,847,902)
TOTAL		(32,988)		(20,847,902)

12. RESTATEMENT NOTE

	Note	2017/2018 Kshs	2016/2017 Kshs	
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	7A	43,656,562	66,350,971	
Cash Balances	7B	-	-	
Total Cash And Cash Equivalents		43,656,562	66,350,971	
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	168,600	-	
TOTAL FINANCIAL ASSETS		43,825,162	66,350,971	
LESS: FINANCIAL LIABILITIES				

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

Accounts Payables - Deposits	9	42,948,235	45,470,081	
NET FINANCIAL ASSETS		876,927	20,880,890	
REPRESENTED BY				
Fund balance b/fwd	10	20,880,890	20,847,902	
Prior year Adjustment	11	20,880,890	-	
Surplus/Deficit for the year		876,927	32,988	
NET FINANCIAL POSSITION		876,927	20,880,890	

12. RELATED PARTY DISCLOSURE

The commission did not have related part transactions for the year

13. PENDING BILL

The commission did not have any pending bill for the year.

14. PROGRESS ON AUDITORS RECOMMENDATIONS.

Reference No. on the external audit	Issue / Observations	Management comments	Focal Point person to	Status:	Timeframe:
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National Gender and Equality Commission
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For the year ended June 30, 2018

Report	from Auditor		resolve the issue (Name and designation)	(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
REF:NGEC/01/2016	Irregular lease payment of Kshs.476,921 rent for Nakuru office could not be confirmed. The amount comprised of double payment of Kshs 374,723 and overpayment of Kshs. 102,198	The commission has taken steps to recovered the excess rent	Joseph Mulei - Adminstration officer	Resolved	Already done



Ag.Finance Manager



Accounting Officer

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

National Gender and Equality Commission
Reports and Financial Statements
For the year ended June 30, 2018

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Buildings and structures	2,488,000	609,455	-	3,097,455
Transport equipment	22,881,000	0	-	22,881,000
Office equipment, furniture and fittings		3,055,270	-	3,055,270
Heritage and cultural assets	8,990,390	0	-	8,990,390
Total	34,359,390	3,664,725	-	38,024,115