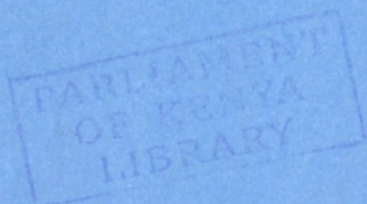


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



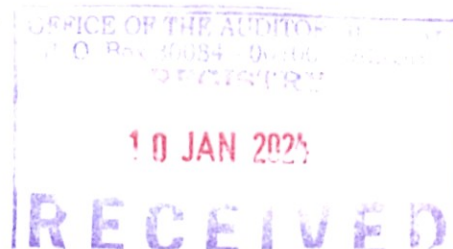
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 MAR 2024	DAY: TUESDAY
TABLED BY: Hon. Owen Baya, MP Deputy Majority Leader	
CLERK-AT-THE-TABLE: Inziye mwale	

THE AUDITOR-GENERAL

ON

**NATIONAL GENDER AND EQUALITY
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2023**



NATIONAL GENDER AND EQUALITY COMMISSION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

Table of Contents	Page
1. Acronyms and Glossary of Terms	iv
2. Key Entity Information and Management	v
3. Statement of Governance	xi
4. Statement by the Cabinet Secretary/Chairman Statement	xxii
5. Statement by the Principal Secretary / Accounting Officer	xxv
6. Statement of Performance Against Predetermined Objectives for the FY2022/2023	xxxiv
7. Management Discussion and Analysis	lxv
8. Environmental and Sustainability Reporting	lxvii
9. Statement of Management Responsibilities	lxix
10. Report of the Independent Auditors of the Financial Statements for the National Gender and Equality Commission	lxxi
11. Statement of Receipts and Payments for the Year ended 30 th June 2023	1
12. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2023	2
13. Statement of Cash Flows For The Year Ended 30 th June 2023	3
14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023	4
15. Notes to the Financial Statements	7
16. Annexes	18

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

1. ACRONYMS AND GLOSSARY OF TERMS

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
NGEC	National Gender and Equality Commission
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management

2. KEY INFORMATION AND MANAGEMENT

(a) Background information

The National Gender and Equality Commission is a Constitutional Commission established by the National Gender and Equality Commission Act. No. 15 of 2011 pursuant to Article 59 (4) & (5) of the Constitution of Kenya. The Commission's mandate is to promote gender equality and freedom from discrimination for all people in Kenya with a focus on special interest groups, which include women, children, youth, Persons with Disabilities (PWDs), older members of society, and minority and marginalized groups.

The vision, mission, core values and functions of the National Gender and Equality Commission are:

Vision

A society free from gender inequality and all forms of discrimination.

Mission

To promote gender equality and freedom from all forms of discrimination in Kenya, especially for special interest groups through ensuring compliance with policies, laws and practice.

Core Values

- Fairness;
- Inclusiveness;
- Accountability;
- Teamwork and
- Integrity.

Functions

The functions of the Commission as provided for in Section 8 of the National Gender and Equality Commission Act No. 15 of 2011 are to:

- (i) promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution;
- (ii) 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;
- (iii) 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;

- (iv) co-ordinate and facilitate mainstreaming of issues of gender, persons with disability and other marginalized groups in national development and to advise the Government on all aspects thereof;
- (v) monitor, facilitate and advise on the development of affirmative action implementation policies as contemplated in the Constitution;
- (vi) 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;
- (vii) 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;
- (viii) 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;
- (ix) conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution;
- (x) 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;
- (xi) work with the National Commission on Human Rights, the Commission on Administrative Justice and other related institutions to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanisms for referrals and collaborations in the protection and promotion of rights related to the principle of equality and freedom from discrimination;
- (xii) prepare and submit annual reports to Parliament on the status of implementation of its obligation under this Act;
- (xiii) conduct audits on the status of special interests groups including minorities, marginalized groups, persons with disability, women, youth, and

children;

- (xiv) establish, consistent with data protection legislation, databases 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;
- (xv) perform such other functions as the Commission may consider necessary for the promotion of the principle of equality and freedom from discrimination; and
- (xvi) perform such other functions as may be prescribed by the Constitution and any other written law.

(b) Key Management

The National Gender and Equality Commission's day-to-day management is under the following persons:

- a. Betty Sungura, **EBS** - Commission Secretary/CEO
- b. Paul Kihugu Kuria, **OGW** – Director; Programmes and Research
- c. Emma Akinyi Orua- Director Corporate Services (From May 2023)
- d. Joseph Muthama Ndiku - Assistant Director; Finance and Planning (up to March 2023)
- e. Beatrice Jepkosgei Cheruiyot - Assistant Director; Finance and Planning (From April 2023)
- f. Winfred Mutindi Wambua – Assistant Director; Programmes
- g. Wilson Desire Njamwea - Assistant Director; Legal, Complaints, Investigation and Redress
- h. Monicah Oyugi – Principal Human Resource Management Officer
- i. Goretty Ndeda Osur – Ag. Assistant Director Regional Coordination (from May 2022)
- j. Josephine Wanjiru Kagucia- Ag. Assistant Director Research Monitoring and Evaluation & Documentation (from May 2022)
- k. Mathew Kioko Musau – Principal Supply Chain Management Officer
- l. John Kamau Munene – Principal ICT Officer

(c) Fiduciary Management

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

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

No.	Designation	Name
1	Commission Secretary/CEO/Accounting Officer	Betty Sungura, EBS
2	Director of Corporate Services (from 19 th May 2023)	Emma Akinyi Orua
3	Director Programs and Research	Paul Kihugu Kuria, OGW
4	Assistant Director, Finance and Planning (up to March 2023)	Joseph Muthama Ndiku
5	Assistant Director, Finance and Planning (from April 2023)	Beatrice Jepkosgei Cheruiyot
6	Assistant Director programmes	Winfred Mutindi Wambua
7	Assistant Director, Legal, Complaints, investigation and Redress	Wilson Desire Njamwea
8	Ag. Assistant Director Regional Coordination (from May 2022)	Goretty Ndeda Osur
9	Ag. Assistant Director Research, Monitoring and Evaluation (from May 2022)	Josephine Kagucia
10	Principal Human Resource Management Officer	Monicah Oyugi
11	Principal Supply Chain Management Officer	Mathew Kioko Musau

d) Fiduciary Oversight Arrangements

a) Audit committee

Committee members:

- Lucy Wanjiru Kabaya – Chairperson
- Commission Vice Chairperson: Dr. Joel Chomba Munyi, **PhD, MBS** - Member
- Esther Ngeru – Member (upto 20th March 2023)
- Amos Kitavi Kivite – Member
- Lucy Mugwe- Member (from 15th May 2023)
- Jackline Kwamboka Kanisa – Principal Internal Auditor, Secretary

The above Audit Committee was appointed during the second quarter of the Financial Year 2021/22. The Committee is responsible for strengthening the effectiveness of the Internal Audit function including regular review of its capacity, approval of the Internal Audit Charter and Internal Audit Annual Work Plan

b) Senior Management Committee

- Betty Sungura, **EBS** - Commission Secretary/CEO
- Emma Akinyi Orua – Director; Corporate Services (from May 2023)

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

- Paul Kihugu Kuria, **OGW** – Director; Programmes and Research
- Joseph Muthama Ndiku - Assistant Director; Finance and Planning (Upto March 2023)
- Beatrice Jepkosgei Cheruiyot - Assistant Director; Finance and Planning (from April 2023)
- Winfred Mutindi Wambua – Assistant Director; Programmes
- Wilson Desire Njamwea - Assistant Director; Legal, Complaints, Investigation and Redress
- Monicah Oyugi – Principal Human Resource Management Officer
- Goretty Ndeda Osur – Ag. Assistant Director Regional Coordination (from May 2022)
- Josephine Wanjiru Kagucia- Ag. Assistant Director Research Monitoring and Evaluation & Documentation (from May 2022)
- Mathew Kioko Musau – Principal Supply Chain Management Officer

The main roles played by the Management include:

- review and consider the cash flow plans for recommendation to the Commission.
- review the utilization of the cash limits and consider any changes as may be required;
- review the utilization of the donor funds voted for by the Commission.
- advice the Accounting Officer on the challenges related to the budget implementation
- review and approve the submission of the expenditure returns, payroll IPPDs, pending bills
- 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.

e) Human Resource and Advisory Committee

The members who served on the Committee were:

- Paul Kihugu Kuria, **OGW** Director; Programmes and Research (Chairperson)
- Joseph Muthama Ndiku - Assistant Director; Finance and Planning (upto March 2023)
- Winfred Mutindi Wambua – Assistant Director; Programmes
- Wilson Desire Njamwea - Assistant Director; Legal, complaints, investigation and redress
- Monicah Oyugi– Principal Human Resource Management Officer (Secretary)

The roles played by the Committee include to:

- review training plans and reports.
- adjudicate disciplinary matters and make recommendations.
- review human resource policies and make recommendations
- consider and approve staff training requests
- review staff needs and welfare.

(e) Commission Headquarters

P.O. Box 27512-00506, Nairobi.
1st Floor, Solution Tech Place
5 Longonot Road, Upper Hill, NAIROBI.

Contacts

Toll-Free. 0-800-720-187
Phone: +254 709375100
Phone: +254 203213100
SMS: 20459

(f) Commission Bankers

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

(g) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

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

3. STATEMENT OF GOVERNANCE



Dr. Joyce Mwikali Mutinda, PhD, EBS
Commission Chairperson



Dr. Joel Murithi Chomba, PhD, MBS
Vice Commission Chairperson



Caroline Naikena Lentupuru, MBS, HSC
Commissioner



Thomas Okoth Koyier, EBS
Commissioner



Dr Margaret Karung'aru
Commissioner, MBS



Betty Sungura, EBS
Commission Secretary/CEO

THE COMMISSION



Dr. Joyce Mwikali Mutinda,
PhD, EBS

Dr. Joyce Mwikali Mutinda, PhD, EBS is the Chairperson of the National Gender and Equality Commission. She was appointed on August 17, 2018, and sworn in on August 29, 2018. Dr. Mutinda is an accomplished educationist, gender analyst, quality auditor, training consultant, certified professional mediator and monitoring and evaluation expert. She holds a Doctor of Philosophy degree in Educational Management from Makerere University in Uganda, a Master of Arts degree in Gender Analysis in Development from the University of East Anglia in the United Kingdom and a Bachelor of

Education degree from the University of Nairobi, Kenya.

Before her appointment, Dr. Mutinda was the Chairperson of the Rongo University Council. Throughout her career, Dr. Mutinda has served in over fifteen public institutions in the education sector and civil service and has undertaken numerous local, regional and international consultancies.

She has published over 20 research papers and reports and is a respected training consultant and facilitator. She has attended over 40 high-level workshops and seminars and represented the Country in various capacities including leading Kenya's Delegation to UNCRPD. At the community level, she has served in various Management Boards of secondary schools and Teachers' Training Colleges as well as holding leadership positions in various associations.

Dr. Mutinda is an avid reader and writer, she cherishes mentoring the youth, motivating the girl-child and women, conserving the environment and loves singing.



Dr. Joel Muriithi Chomba,
PhD, MBS
Vice Commission Chairperson

Dr. Joel Muriithi Chomba, PhD, MBS is the Vice Chairperson of the Commission. He was appointed on August 17, 2018, and sworn in on August 29, 2018. He holds a Doctor of Philosophy Degree from Kenyatta University, Doctor of Education (Special Needs Education) from the University of Marylebone, UK, PGDE in Curriculum Development and Evaluation from Kenyatta University, Master's degree in Special Needs Education from Michigan State University, U.S.A, and a Bachelor of Education from University of Nairobi.

He has served in the Disability Sector as a Chairman of the Disabled Voters of Kenya Alliance (DVA) and Kenya Union for the Blind (KUB). Other memberships include; the Nairobi County Public Service Board, National Council for Persons with Disabilities (NCPWD), Kenya Institute of Special Education (KISE) Council, Kenya Institute for the Blind (KIB) Board of Management and Nguvu Boys' High School Board of Management.

before his appointment Dr. Chomba worked as a Senior Lecturer at Kenyatta University in the Special Needs Education Department, as Managing Director at Disability Awareness and Development (FAMDAD) Management Consultancy and as an Executive Director at the African Union of the Blind (AFUB).



Thomas Okoth Koyier, EBS
Commissioner

Thomas Okoth Koyier, EBS is currently serving as a Commissioner having been appointed by His Excellency the President as a Member of the National Gender and Equality Commission (NGEC) on 22nd December 2021 as per the Kenya Gazette Notice No 14017m dated 21st December 2021. Commissioner Thomas Okoth Koyier holds a Master's Degree in Business Administration from Southern Oregon University, Ashland, Oregon, U.S.A and a bachelor's Degree from Central Washington University in Ellensburg, U.S.A . He has served as a Banker in the Financial Sector in the U.S.A. and Kenya as well as a

Member of the Insurance Appeals Tribunal from the year 2019 to 2021 with the Insurance Regulatory Authority under the Ministry of Finance. He has also served as a Board Member for Biblia Sacco, Head of Commerce Department at Daystar University and a Member of the University Council representing Senior Staff at the University. Before his appointment Commissioner Koyier was a Lecturer at the School of Business and Economics at Daystar University



Caroline Naikena
Lentupuru, MBS, HSC
Commissioner

Commissioner Caroline Naikena Lentupuru, MBS, HSC was appointed on December 21, 2021, and sworn in on Wednesday, December 22, 2021. She holds a Master of Arts Degree in International Development and Social Change from Clark University, USA and a Bachelor of Education (Arts) degree from Moi University.

Before her appointment, Commissioner Caroline was the Director of Governance Affairs at the Intergovernmental Relations Technical Committee. She also served as County Executive Committee Member, Baringo County Government. She has also been a Gender Resource Specialist/Consultant. She has participated in various works of charity and proposal writing in aid of the less privileged in society.



Dr. Margaret Karung'aru, MBS
Commissioner

Dr. Margaret Karung'aru, MBS was appointed to the National Gender and Equality Commission on 25th April 2023 by His Excellency William Samoei Ruto, President of the Republic of Kenya. She was sworn in on the same day by Her Ladyship Martha K. Koome, Chief Justice and the president of the Supreme Court of Kenya.

Dr. Karungaru is an alumna of Alliance Girls High School and an alumna of the University of Nairobi and University of London from where she graduated with a Bachelor of Education Hons. and a Masters in International Relations respectively. She has an extensive professional experience as a Board Director with significant leadership accomplishments in business and philanthropy. She has a natural

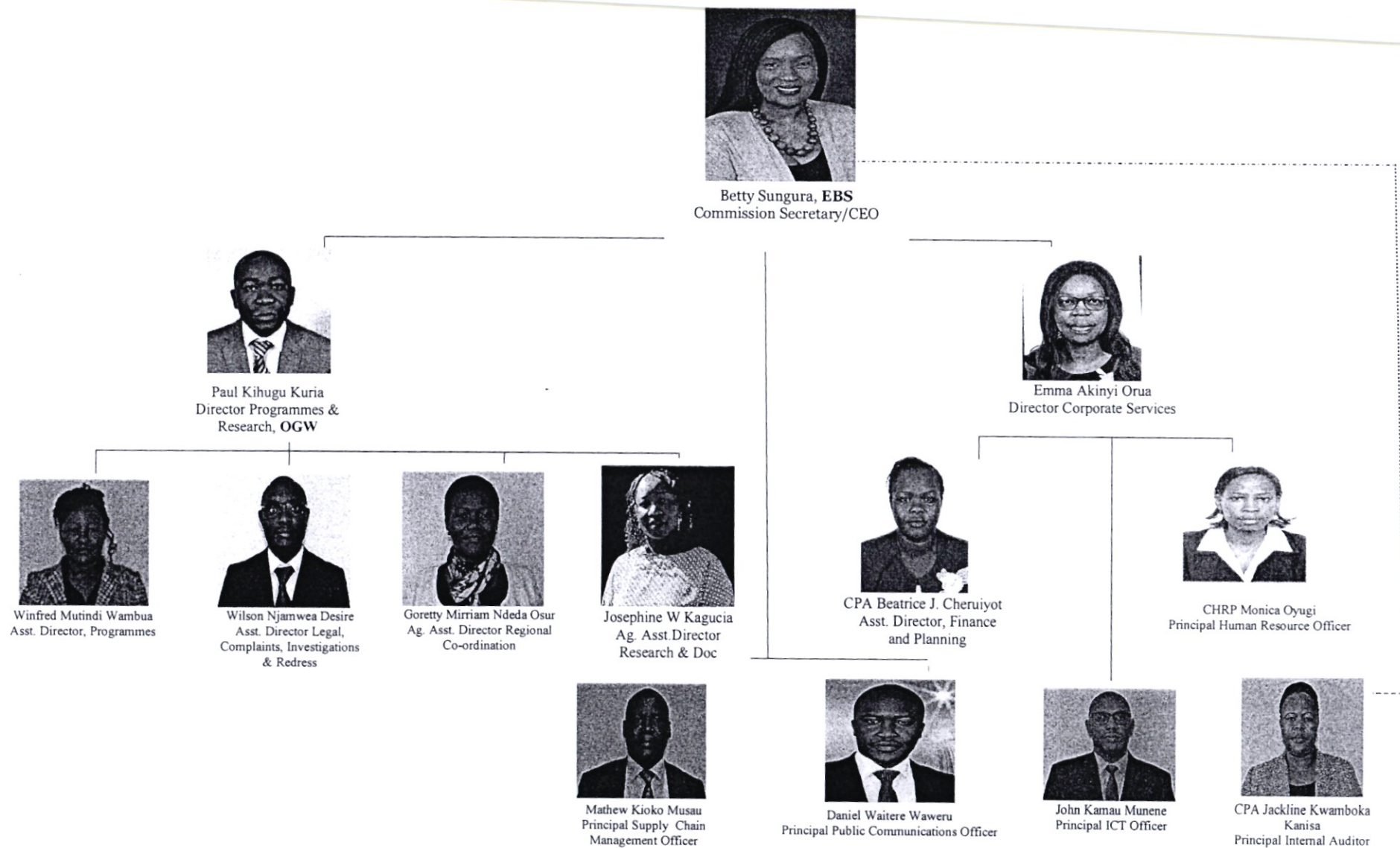
affinity for cultivating relationships, peace brokerage, advocating for gender equality and inclusion as well as persuading, convening, facilitating and building consensus among diverse individuals. She applies qualities of integrity, credibility and a passion for progress; to strategic governance efforts.

She was the First 1st lady of Nyeri County and the Director of Amani Empowerment Foundation through which she interacted with the community on matters Empowerment, Gender Based Violence, Gender Equality and Inclusion, among other issues directly affecting the community. In her quest to promote poverty eradication and community empowerment, she partnered with AMREF, Bill and Melinda Gates Foundation through JAPHIEGO, COCACOLA Africa among other stakeholders and development partners. She led a delegation of County First Ladies on a benchmarking trip to Washington DC where they engaged with the Congress, Howard University, the 1st Lady of Atlanta among other world leaders.

Dr. Karungaru has served in the National Board of Kenya Girl Guides Association. She also served as the chairperson of Maendeleo Ya Wanawake- Nyeri County where she was awarded a certificate of recognition for her exemplary leadership skills in promoting the welfare of women. She also served as the patron of Karatina Children's Home for over ten years. She is currently serving as the Regional Economic Bloc coordinator – Central Region for Women in Business (WIB). She won the 2021-2022 top 100 International Business Style East Africa Award. She is a Clean Content Ambassador at the Kenya Film Classification Board (KFCB) and also a member of Kenya Christian Professionals Forum (KCPF). Dr Karungaru is also a life member of Kenya Red Cross- Nyeri Branch.

Dr. Karungaru received international recognition for her humanitarian and philanthropic work amongst women, the youth, Survivors of Gender-Based Violence, Persons with Disabilities, orphans and marginalised persons in the society in 2022. She was conferred with an Honorary Doctorate Degree in community Service and Development for her vital role in spreading great services for priesthood, knowledge, social and humanitarian aid by Kingdom University International, USA. Dr. Karungaru brings to the National Gender and Equality Commission a wealth of knowledge and experience in matters Gender Equality and Inclusion.

THE MANAGEMENT



*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*



Betty Sungura, **EBS**
Commission
Secretary/CEO

Ms. Betty Sungura, **EBS** is the Commission Secretary and Chief Executive Officer of the National Gender and Equality Commission (NGEC). An accomplished scholar, Advocate of the High Court of Kenya and an active member of the Law Society of Kenya, Betty holds a Bachelor of Laws (LLB) and Master in Laws (LLM) in International Trade & Investment Law, both from the University of Nairobi.

Betty has served at the Independent Electoral and Boundaries Commission (IEBC) in the Chief Executive portfolio both as Acting CEO and Deputy CEO capacities. She had previously served as the CEO of the Law Society of Kenya. She has served as Legal Counsel at FIDA- Kenya. In her legal career and governance leadership stint, she has interacted widely with the legal profession at the bar, bench, and private and public sector as well as at local, regional and international levels including the East African Court of Justice (EACJ) and the EAC.

Betty is a proficient author, and child rights defender and has written books on good governance and also authored separately with the UN- Women on how to promote the participation of women in elections. As part of her participation in good governance, Betty has undertaken major regional and international consultancies including assisting the Burundi Bar Association with Strategic Planning in preparation of their first-ever Strategic Plan with the support of Avocats sans frontières Belgium.

She has worked with Plan Nederlands International in Amsterdam defending child rights and is currently serving as a member of the Law Society of Kenya Mentorship Board/Committee. She is a Commissioner of Oaths and a Notary Public, both conferred by the Judiciary in Kenya.

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*



Emma Akinyi Orua
Director Corporate
Services
(From May 2023)

Emmah Akinyi Orua is an accomplished Finance and Operations Executive with a career spanning over 23 years. She has a strong background in effectively managing various functions such as Finance, Human Resource, Administration, Planning, Supply Chain Management and ICT.

In her previous role as Deputy Director Finance and Administration, Emmah also oversaw the preparation of Financial Statements, MTEF budgets, and books of accounts for external auditing. She is enthusiastic about joining the team in NGECE and contributing her skills and expertise to drive the success of the Corporate Services Directorate.

Emmah joined the Commission on 19th May 2023.



Paul Kihugu Kuria, OGW
Director Programmes &
Research

Mr. Paul Kuria, **OGW** was appointed to the position of Director of Programs and Research in March 2019. He holds a bachelor's degree in Anthropology and a Master's Degree in Anthropology both from the University of Nairobi, Kenya.

He is responsible for the design of programmatic interventions and strategic research activities essential for the fulfilment of the Commission's core mandate and functions.

Before the appointment, Mr. Kuria served in the management of NGECE (2013 and 2017) as Ag. Commission Secretary/CEO. In 2018, Mr. Kuria was the technical advisor of the Gender Committee, Council of Governors where he directed UNWOMEN-supported programs.

Mr. Kuria is the former Kenya Country Manager of Bill and Melinda Gates Kenya Urban Reproductive Health Program and former Project Manager of the David and Lucile Packard Foundation Western Kenya Reproductive Health Project.



CPA Beatrice Jepkosgei Cheruiyot
Assistant Director, Finance and
Planning (from April 2023)

CPA Beatrice J Cheruiyot is a seasoned Accounting and Finance professional with 17 years hands on experience in Public Sector Finance and Accounting which include Financial Accounting, Financial reporting, Public sector budgeting, grants and contracts management; Human Resource Management, Assets & property management, and stakeholder management in multicultural environments.

She holds a Master of Business Administration (MBA - Finance), from Jomo Kenyatta University of Science and Technology and Bachelor of Business and Administration (Accounting Option) from Kenya Methodist University. She is also a Certified Public Accountant of Kenya (CPA-K), a member of the Institute of Certified Public Accountants (ICPAK) and Association of Women Accountants of Kenya (AWAK)

She is in charge of the Finance and Planning Department which is mandated with the development and maintenance of effective financial management and control systems; coordination of budgeting processes and financial reporting.



Winfred Mutindi Wambua
Assistant Director,
Programmes

Ms. Winfred Wambua was appointed the Assistant Director of Programmes on 10th August 2018.

She holds a Master of Arts in Development studies and a Bachelor of Arts degree in Anthropology (first class honours) from the University of Nairobi.

In her role, she is responsible for the design, development and execution of the programmatic interventions that promote equality and inclusion of special interest groups. Before her appogintment Ms. Winfred served as a Chief Officer in charge of Gender, Youth, Sports and social services in Makeni County.



Wilson Njamwea Desire
Assistant Director Legal,
Complaints, Investigations
& and Redress

Desire Njamwea was appointed the Assistant Director of Legal, Complaints, Investigations and Redress on 10th August 2018.

He holds a Master of Laws in International Human Rights and HIV in Africa from the University of Pretoria, Bachelor of Law from Moi University, Kenya and a Diploma in Law

He is in charge of designing and reviewing the Commission's mechanism for receiving and processing complaints of violations of principles of equality and freedom from discrimination; designing and facilitating mechanisms for formal hearings and inquiries; establishing joint referral mechanisms for complaints with Article 59 Commissions; ensuring compliance by the Commission on its legal mandates; reviewing laws, policies and administrative regulations to ensure integration of principles of equality and freedom from discrimination.



Goretty Mirriam Ndenda Osur
Ag. Assistant Director
Regional Co-ordination

Goretty Osur was promoted as the Ag. Assistant Director Regional Co-ordination in May 2022. Her duties entail; the provision of advice on matters relating to gender equality and freedom from discrimination, coordination of public education programmes for the creation of a culture of respect for principles of equality and freedom from discrimination and coordinating programme activities at the regional levels, Development of strategic partnerships and coordination with relevant stakeholders on matters of SIGs; collaborations and resource mobilization for the regions and monitoring and advocating for compliance with constitutional provisions, national laws, regional and international conventions and treaties relating to gender equality and freedom from discrimination and implementing strategies in the Commission's Strategic Plan relating to special interest groups on mainstreaming, monitoring and development of affirmative action policies in National and County governments in the public and private sector.

She holds a Master of Arts in Sociology from, the University of Nairobi, a Diploma in Human Resource Management from the Kenya Institute of Management and a Bachelor of Arts in Sociology and Public Administration, University of Nairobi.



Josephine W. Kagucia
Ag. Assistant Director
Research, Documentation,
Monitoring and Evaluation
(From May 2023)

Josephine is the Acting Assistant Director in charge of Research, Documentation, Monitoring and evaluation Department at the National Gender and Equality Commission. Josephine is responsible for: conduction and coordination of research on matters relating to equality and freedom from discrimination; conduction of audits on the status of special interests groups; monitoring mainstreaming of gender in Ministries, Departments and Agencies (MDAs) through the public sector performance contracting; maintenance of databases on issues related to equality and inclusion for special interest groups; production of periodic reports for national, regional and international reporting on progress in the realization of equality and freedom from discrimination for special interest groups; and development and implementation of policies and procedures to guide research on matters affecting special interest groups. She has a vast experience in research and training, most of which is from working in government agencies. She holds a Master's of Arts degree in Population Studies, a Bachelor of Science degree, a Postgraduate certificate in Monitoring and Evaluation from the University of Nairobi; a certificate in

	Gender Data and a certificate on Evaluating Social Programmes among others.
 CHRP Monica Oyugi Principal Human Resource Management Officer	Ms. Monica Oyugi is the Principal Human Resource Management Officer. She heads the Human Resource Department where she is charged with formulating, reviewing and coordinating all matters HR. She is a qualified HR Practitioner with vast experience in the public sector and holds a Master in Business Administration in Strategic Management from African Nazarene University, a Bachelor of Human Resource Management from the Open University of Tanzania (OUT), a Higher Diploma in Human Resource Management, Advanced Diploma in Business English from Business Training School Manchester UK. She is a CHRP (K) and a Full Member of the Institute of Human Resource Management. She is a Certified Professional Mediator (CPM) from the Institute of Dispute and Conflict Resolution International She has held various positions in the Public Sector/Government Institutions.
 John Kamau Munene Principal ICT Officer	Mr. John Munene joined the Commission in 2012. He is responsible for ensuring the Commission achieves optimal effectiveness and efficiency through the deployment of cutting-edge technology and innovation. He holds a Master's Degree in Information Systems from the University of Nairobi and a degree in Information Technology from Moi University. He is a Certified Information Systems Auditor, Certified Information Security Manager and a Certified Cisco Network Associate among other qualifications. He is a member of the Certified Information Systems Audit and Control Association (ISACA) and the Computer Society of Kenya.
 Jackline Kwamboka Kanisa Principal Internal Auditor	Mrs. Jackline Kwamboka Kanisa assumed the position Principal Internal Auditor on 24th June 2019. She is in charge of the Internal Audit Division which provides an objective appraisal of the financial and operational activities of the Commission. She holds a Masters in Strategic Management from Kenyatta University and a bachelor's degree in Commerce (Finance option) from the Catholic University of Eastern Africa, a Certified Public Accountant, and an active Member of the Institute of Certified Public Accountants of Kenya (ICPAK) and a member of Certified Information Systems Audit and Control Association (ISACA).

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*



Matthew Musau Kioko
Principal Supply Chain
Management Officer

Mr. Mathew Musau was employed as the Principal Procurement Officer on 1st September 2014. He holds a Master's degree in Procurement and Logistics from JKUAT, a Bachelor of Commerce Degree in Business Management/Marketing from Daystar University, a Graduate Diploma in Procurement from the Chartered Institute of Procurement and Supply (CIPS) and a certificate in Strategic Management and Leadership from the Kenya Institute of Management (KIM).

Before this employment, Mathew was the Senior Procurement Officer at KenGen.

He is responsible for managing the procurement function of the Commission and providing technical advice to the Management.



Daniel Waitere Waweru
Principal Public
Communications Officer

Mr. Daniel Waitere is the Principal Public Communications Officer at the National Gender and Equality Commission (NGEC) having joined the Commission in 2012. Mr. Waitere holds a Bachelor of Arts degree in Communications from Daystar University and is an accredited journalist by the Media Council of Kenya. He is responsible for designing and implementing communication strategies, messaging, facilitating stakeholder engagement, ensuring standards and quality control of all below and above the line IEC collaterals and publications and profiling NGEC as the default reference institution on all matters equality and inclusion.

He is responsible for the articulation and exposition of the Commission's policies through public education and media coverage of the Commission's activities in both emerging and traditional print and electronic media. Previously, Mr. Waitere worked as a News Editor with Kenya Broadcasting Corporation.

4. STATEMENT BY THE CHAIRPERSON

The National Gender and Equality Commission (NGEC) is a Constitutional Commission established by the National Gender and Equality Commission Act. No. 15 of 2011 pursuant to Article 59 (4) & (5) of the Constitution of Kenya, 2010. The Commission's mandate is to promote gender equality and freedom from discrimination for all people in Kenya with a focus on special interest groups, which include: women, children, youth, persons with disabilities (PWDs), older members of society, and minority and marginalised groups.

I am pleased to present the National Gender and Equality Commission's (NGEC) 2022/2023 Annual Report and Financial Statements. During the year under review, Commission's approved budget was Kshs. 408.7 million compared to Kshs 449.9 million in the financial year 2022/2023.

The Commission monitored the 2022 general elections to assess the participation, involvement, and contributions of the special interest groups in the various stages of the electoral process. In particular, the commission monitored 1012 campaign rallies distributed in 44 counties and made 289 observations (in 41 counties) on the administrative and logistical preparedness of the Independent Electoral and Boundaries Commission (IEBC) on polling activities

The Commission is proud to have contributed to the development of the country position paper and supported the successful planning and execution of the sixty-seventh session of the Commission on the Status of Women (CSW 67). The Commission also participated in the body session held from 6th-17th March 2023, in New York. Further, the Commission, in collaboration with the Zimbabwe Gender Commission and South Africa Commission for Gender Equality, hosted a side event on 15th March 2023 on the role of the Constitutional Commissions in promoting accountability towards gender equality and the empowerment of women in Africa. The joint side event provided an opportunity for the commencement of the establishment of a regional gender-responsive South-South and triangular cooperation framework.

In monitoring compliance with constitutional and statutory requirements for integrating the principles of equality and inclusion, the Commission receives, collates, analyzes, and prepares annual progress reports on the implementation of the principles of gender equality and freedom from discrimination from Ministries, Departments, and Agencies (MDAs). During the period under review, the Commission received reports from 380 MDAs on the progress made in the implementation of principles of equality and freedom from discrimination for the financial year 2022/2023. Further, the Commission facilitated the review of the Gender Mainstreaming reporting tools and measuring indicators based on the 19th cycle of performance contracting, and prepared indicators for assessing gender mainstreaming levels in the 19th cycle for the financial year 2022/2023. In collaboration with the State Department for Gender, the Commission facilitated the training of 400 MDAs on the revised gender mainstreaming reporting tool. Further, the Commission facilitated forty-nine (49) Government Ministries, Departments

and Agencies (MDAs) to align their workplace policies, action plans, and activities to basic requirements of gender mainstreaming.

The Commission contributed to the review of 56 legal, policy and administrative instruments both at the County and National levels. The inputs were mainly to address equality and inclusion issues and ensure the right and freedoms of the most vulnerable population are guaranteed, protected and promoted. NGECE received and processed 162 complaints on the violation of the principle of equality and freedom from discrimination for the SIGs. The complaints ranged from domestic violence and abuse, employment, land dispute, land issues, divorce and related matrimonial complaints, probate and administration, child maintenance, child adoption procedure, varying forms of discrimination, negligence, denial of financial support, physical and mental abuse and mistreatment, harassment, forced eviction, child custody among others.

The Commission under the Ford Foundation Project “*Building the Agency of the disabled persons and Their Networks to Amplify Their Voices in the Fight against Corruption in Kenya*” convened four (4) regional forums in Nairobi, Muranga, Mombasa, Uasin Gishu, and Machakos Counties with Organizations for Persons with Disabilities (OPDs), PWDs, and their agencies to discuss the effects of corruption on PWDs, and the role of in the fight against corruption. The forums also sought to enhance coordination mechanisms among PWDs and networks at the County level in the fight against corruption in Kenya. The forums were held in partnership with the National Council for Persons with Disabilities (NCPWD), the Ethics and Anti-Corruption Commission, The National Anti-Corruption Campaign Steering Committee, and other key actors in the anti-corruption sector. The forums reached over 315 participants including individual PWDs, OPDs, state and non-state actors.

During the reporting period, select Commission staff were trained on different areas including; election monitoring and observation, gender-responsive budgeting and gender analysis, preventing and countering violent extremism interventions for sustainability, gender mainstreaming in policy development, gender-based violence and child protection, Prevention of and Response to Gender-Based Violence, mental health, and psycho social support services, women economic empowerment policy advocacy capacity building, effective strategies in addressing SGBV cases in the County, Digital Rights and Protection of civic space for the realization of Sustainable Development Goals (SDGs) in Kenya, Children’s Act, 2022, two thirds gender bill and the proposed amendments to Articles 81, 90, 97, 98, 99, 100 and 177, the National Positive Parenting Manual and Guidelines, 2023, and the Convention on the Rights of Persons with Disabilities (CRPD). The trained staff shall apply gained knowledge to improve on programming interventions at the Commission.

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

I wish to thank and appreciate the support of the Government of Kenya and the Commission's Development Partners for financial and material support during the financial year under review. I also wish to sincerely thank the Commissioners and staff for their contribution and urge them to continue their efforts in the forthcoming year.



**DR. JOYCE B.M. MUTINDA, PhD, EBS
CHAIRPERSON**

5. STATEMENT BY THE ACCOUNTING OFFICER/CEO

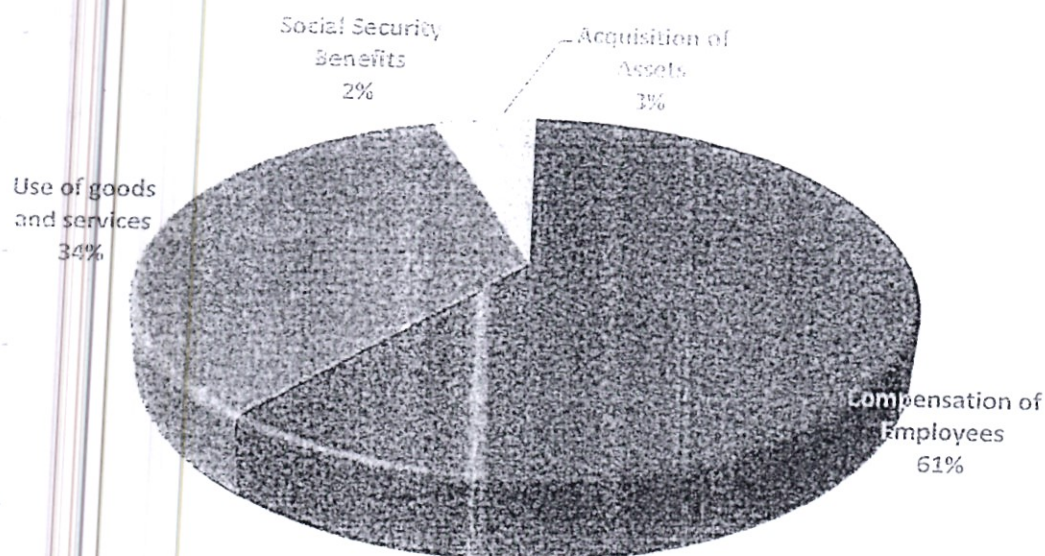
In the 2022/23 Financial Year, the Commission's Recurrent vote printed estimates was Kshs.473.1 million. The approved recurrent estimate after rationalization of Khs 74.9 million was Kshs.398.2 million and Development grant of Kshs 10.1 million. The total budget was Kshs 408.3 million. The actual expenditure was Kshs.403.5 million translating to 98.8% budget absorption against 96% budget absorption FY 2021/2022.

(a) Key Performance Highlights: Financial Performance Summary

Approved Budget Allocation	Actual Expenditure	Difference in Utilisation	Percentage Absorption
408,377,176.00	403,541,155.15	4,0836,020.85	98.8%

(i) Expenditure

The Commission spent **Kshs. 403,541,155.15** against an approved budget of **Kshs. 408,377,176.00** representing absorption of **98.8%**. The utilization of the budget was carried out through various activities (economic classifications) as shown in the graph below:



It should be noted that 34% of budget allocation for the Commission was used for procurement of goods/services and operations, 61% for personnel emoluments, 2% for gratuity and 3% for the acquisition of assets.

Comparison FY 2021/2022, the absorption level increased from 96% to 98.8% in FY 2022/23

ii) Receipt

The Commission receipts mainly comprise exchequer releases from the National Treasury. During the financial year 2022/23, the Commission received a total of Kshs. 398,148,932.00 relating to exchequer releases from National Treasury. The Commission had Kshs 10,131,000 development funds under the Ford Foundation Grant which was part of the fund balance brought forward. This is a decrease of 7.9% of total receipts compared to Kshs. 432,378,069.65 received in FY 2021/22.

iii) Payments:

The total payments for the FY 2022/23 were Kshs. **403,541,155.15** compared to Kshs. **432,377,396.66** spent in the FY 2021/22. This represents 6% decrease from last financial year.

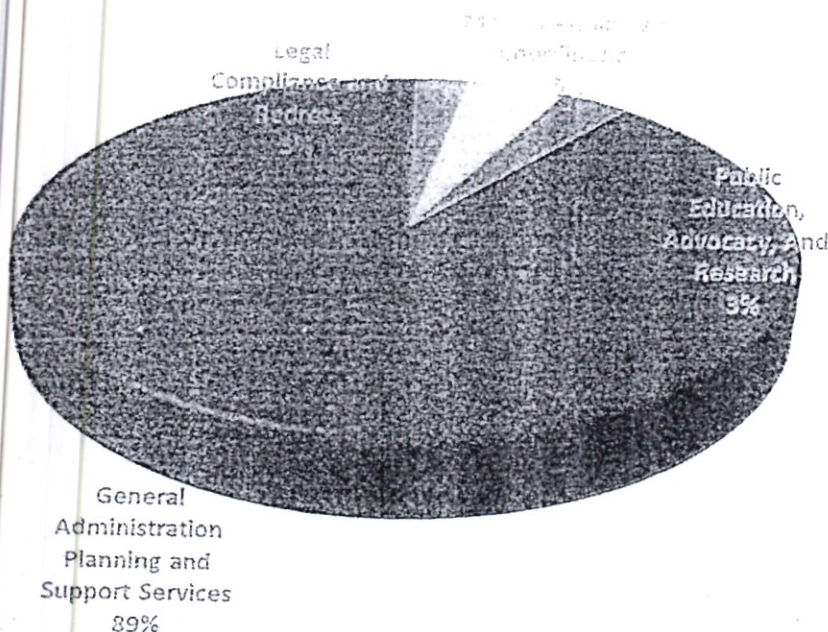
The payments for FY 2022/23 were as follows: -

Description	Payments	
	2022/23	2021/22
Compensation of Employees	245,438,929.35	237,064,008.00
Use of goods and services	137,477,225.80	167,601,465.60
Social Security Benefits	7,500,000.00	7,500,000.00
Acquisition of Assets	13,125,000.00	20,211,923.00
Total Payments	403,541,155.15	432,377,396.60

(b) Budget Allocation

This gross budget was allocated under the programme for the promotion of Gender Equality and Freedom from discrimination under the following four sub-programmes as shown in the chart below:

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*



- i) **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. It also includes investigations and redress for violations of principles of equality and inclusion as envisaged under articles 27 and 43 of the Constitution. It was allocated Kshs. 10,494,301.00 representing 2.6% of the budget.
- ii) **Mainstreaming and Co-ordination:** The objective is to co-ordinate and facilitate mainstreaming of issues of gender, persons with disabilities and other marginalized groups in National Development programs and actions. It also advises the Government and facilitates the implementation of affirmative actions and programs. It was allocated Kshs. 19,659,901.00 representing 4.8% of the budget.
- iii) **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 of Kenya, 2010. It was allocated Kshs. 13,362,204.00 representing 3.3% of the budget.
- iv) **General Administration and Support Services:** the objective is to

strengthen the institution's capacity to deliver on its mandate. It was allocated Kshs. 364,860,770.00 representing 89.3 % of the budget. This includes salaries which have the highest budget allocation.

(c) Detailed key achievements

i. Monitoring the 2022 General Elections

The Commission monitored the participation and involvement of Special Interest Groups (SIGs) in the 2022 general elections processes including; political campaigns, political party nomination processes, administration and logistics related to the polling, tallying and announcement of the results, and post-polling activities. The objective of the monitoring exercise was to assess the participation, involvement, and contributions of SIGs in the electoral process. Some of the aspects covered by the monitoring exercise included: Campaign financing of SIGs candidates; Access to information about elections; Accessibility of campaign and polling venues; Incidences of Gender Based Violence particularly those directed to SIGs; Electoral malpractices and how they affected SIGs involvement in elections; and Media coverage of SIGs during the campaigns period. Monitoring tools were developed for the different electoral phases. The campaign monitoring ran from May 29 to August 6, 2022, covering 44 of Kenya's 47 counties, and involved 3000 observations.

On preparedness (administration and logistics), the NGECE monitored the extent to which agencies with the greatest responsibility of managing and implementing elections were prepared to deliver the 2022 general elections. The assessment covered 42 sites including 39 counties and diaspora designated sites in Tanzania (2) and Uganda (1).

The monitoring exercise established that most of the SIG candidates lacked adequate finances and support from their political parties toward holding effective campaign meetings. Multiple campaign-related malpractices were also observed including; bribery (disguised as transport reimbursement for campaign attendees), use of discriminatory statements, incitements, campaigning beyond the specified time, and conduct of campaigns in non-designated venues and without following approved campaign schedules. A report of the exercise titled "Involvement and Participation of Special Interest Groups (SIGs) in the 2022 General Elections, Kenya was prepared. The report contains recommendations directed to agencies responsible for electoral governance and management in Kenya.

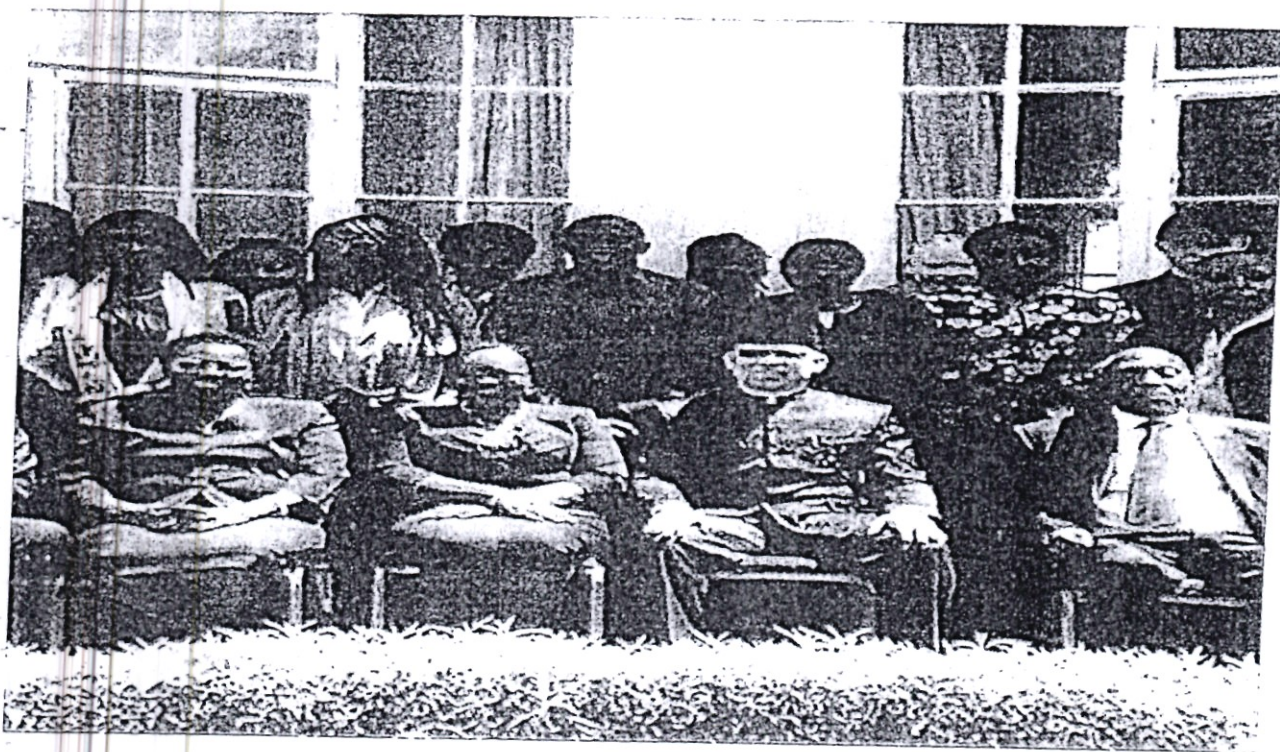
ii. Equality and Inclusion in the Anti-Corruption Sector

To enhance the application of the principles of equality and inclusion in the anti-corruption efforts, the Commission implemented a project funded by the Ford Foundation in Kenya: *"Building the agency of the disabled persons and their networks to amplify their voices in the fight against corruption in Kenya"*. The project is

designed to bolster the participation and contributions of PWDs and their networks in national and county anti-corruption programs.

The program was implemented in collaboration with the Ethics and Anti-Corruption Commission (EACC), the National Anti-Corruption Campaign Steering Committee (NACCSC), and the National Council for Persons with Disabilities (NCPWD), among other key stakeholders in the anti-corruption sector. The project recognizes that corruption poses significant barriers to human, political, and socio-economic development and disproportionately affects the most vulnerable populations including PWDs. During the period under review, the Commission implemented the following activities under the project:

- a) Convened a high-level consultative meeting with key actors in the anti-corruption sector. The meeting deliberated and identified strategies and opportunities for amplifying the voices of PWDs and their networks in the anti-corruption efforts in Kenya. The meeting brought together 90 actors drawn from both the state and non-state sectors. The meeting concluded that SIGs suffer disproportionately from corruption actions and called on key agencies in the anti-corruption campaign to ensure the inclusion and participation of PWDs in anti-corruption programming.



At the front row: from left to right: Dr. Joyce M. Mutinda, PhD, EBS, the Chairperson, NGEC, Dr. Monica Muiru, Vice Chair, EACC, Secretary of the African Parliamentarians Network against Corruption, Dr. Chomba Munyi, MBS, Vice Chairperson, NGEC and participants during the high-level consultative meeting with key actors in the anti-corruption sector held on 29th November 2022

- b) Held four (4) regional fora with the Organization for Persons with Disabilities (OPDs), PWDs and their agencies to discuss the effects of corruption on PWDs, the role and contributions of PWDs to the fight against corruption. The fora were held in Eldoret, Mombasa, Muranga, and Machakos. During the forums, participants were able to appreciate and identify the opportunities through which PWDs and their network can contribute to fighting corruption. Three hundred and fifteen participants were involved.
- c) Drawing from the National and Regional forums, the Commission completed a report title, *'Building the Agency of the Disabled Persons and their Networks to Amplify their Voices in the Fight Against Corruption in Kenya, Proceedings from National and Regional consultative fora*. This report is a documentation of good practices and opportunities. The report will be published in the financial year 2023/2024.

iii. **Equality and Inclusion in Government Ministries, Departments and Agencies (MDAs)**

Function 8 (j) of the National Gender and Equality Commission Act No. 15 of 2011 mandates the Commission to receive and evaluate annual progress reports made by public institutions and other actors on compliance with constitutional and statutory requirements on implementation of the principles of equality and freedom from discrimination. During the period under review, the Commission received reports from three hundred and ninety MDAs¹ (Table 1, annexe 2). The agencies report on the progress made in the implementation of principles of equality and freedom from discrimination for the period named financial year 2022/2023. There has been a marginal increase in the number of institutions reporting on gender mainstreaming over the years. The evaluation showed increased compliance by MDAs on the different gender mainstreaming indicators.

The Commission also facilitated the review of Gender Mainstreaming (GM), reporting tools based on the 19th cycle of performance contracting, and prepared indicators for assessing gender mainstreaming levels in the public sector. In collaboration with the State Department for Gender and Affirmative Action (previously the State Department for Gender), the Commission facilitated a training of 400 MDAs on the revised and improved gender mainstreaming reporting tool.

Further, the Commission facilitated forty-nine (49) Government Ministries, Departments, and Agencies (MDAs)² (Table 2, annexe 2) to align their workplace policies, action plans, and activities to the basic requirements of gender mainstreaming. The MDAs were trained in programming on gender mainstreaming, equality, and inclusion in

the workplace. During the training, the MDAs requested NGECE to support them in establishing functional reporting and complaint-handling mechanisms for GBV.

i. Equality and Inclusion in the TVET Sector



The

Empowering Kenya's TVET Sector: National Gender Commission & GIZ-Kenya Collaborate on Model Gender Policy

The Commission with support from GIZ-Kenya coordinated and facilitated the development of a Model Gender Policy for Technical and Vocational Education and Training (TVET) sector. The development of the model policy involved a national technical committee consisting of key agencies responsible for gender mainstreaming and inclusion in the TVET sector. The NGECE chaired the committee whose members included GIZ, the Council of Governors, State Department for Technical and Vocational Education and Training (SDfTVET), Kenya Association of Technical Training Institutions (KATTI), State Department for Gender and Affirmative Action (SDfGAA) Technical and Vocational Education and Training Authority (TVETA), Kenya Private Sector Alliance (KEPSA), Kenya National Association of Private Colleges (KENAPCO), TVET Student Council, National Industrial Training Authority (NITA), National Youth Service, and all coordinators of the NGECE regional offices. The latter served on the user committee.

The Commission facilitated the validation of the draft model policy on 19th December 2022. The model policy will guide both private and public institutes and other actors in the TVET sector in developing their institution-based Gender Mainstreaming Policy to promote gender equality and inclusion in the education sector. The policy is a bold step in efforts toward enhancing gender mainstreaming and inclusion in the Country. The model policy will be launched and disseminated in the financial year 2023/2024.

iv. **Equality and Inclusion in the County Governments**

Representation of SIGs in County Executive Committees

The Commission undertook an analysis of the composition of the County Executive Committee Members in the forty-seven (47) counties to identify the level of representation of women and men based on the minimum threshold of the not more than two-thirds gender principle. This data was used to prepare a statement requested by the Senate Departmental Committee for Justice, Legal Affairs and Human Rights. The committee needed information on the statement on the actualization of the not more than two-thirds gender rule in County Governments. The data showed that of the 42 counties that had completed the appointment process, 88% of them have complied with the not more than two-thirds gender principle set at 33%. Some of the Counties that have not complied that then included Lamu, Marsabit, Isiolo, Embu and Laikipia. The commission will continue monitoring these counties on the progress they are making towards the fulfilment of the not more than two-thirds gender requirements.

In partnership with the Kisumu Equality and Inclusion Technical working group, stakeholders recommended to the Kisumu governor to reconsider the gender ratio in the appointment of County Executive Committee members. The appointments had violated the not more than two-thirds gender rule. The Governor has since complied with the request and four (4) female CECMs including one (1) female youth have been appointed to the cabinet.

Induction of County Leadership

The Commission facilitated the induction of the new county government administration including the County Assembly and the Executive on the roles of County Equality and Inclusion Technical Working Groups in promoting gender equality. In partnership with UN Women and the Centre for Governance and Democracy, the Kitui and Nakuru regional offices conducted training on Gender Responsive Budgeting in West Pokot, Laikipia, and Machakos Counties. This training took place from the 25th to 28 October 2022. The Kisumu regional office also facilitated the Council of Governors to offer training on Gender Responsive Budgeting during peer-to-peer learning for County Governments held in May and June 2023.



Empowering Local Governance: National Gender Commission's Training for County Assembly Members on Legislation and Oversight

The Commission also facilitated Members of the County Assembly on gender-responsive legislation, planning, and budgeting. The training brought together 50 Member of County Assemblies (MCAS) drawn from 11 select Counties: Nakuru, Wajir, Turkana, Isiolo, WestPokot, Samburu, Kilifi, Nyandarua, Laikipia, Vihiga, and Tharaka Nithi. The meeting provided a platform for engagement with MCAs and equipping them with practical tools and insights for advancing gender equality and inclusion within their legislative, oversight, and representation roles.

(e) Implimentation challenges

- Insufficient resources to implement key activities as per approved annual work plan.
- Limited availability of vehicles hindering adequate reach to counties designated for interventions.
- Lack of adequate technical officers to implement departmental activities
- Inadequate equipment/ laptops for technical staff.

Betty Sungura, EBS
COMMISSION SECRETARY/CEO

6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2022/23

During the period under review and based on the set strategic objectives, the Commission achieved the following:

1.0 Strategic Objective 1: To enhance and monitor compliance with the principles of equality and inclusion in state and non-state actors

- 1.1 Monitored the 2022 general elections to assess the participation, involvement, and contributions of the special interest groups in the various stages of the electoral process. In particular, the commission monitored 1012 campaign rallies distributed in 44 counties and made 289 observations (in 41 counties) on the administrative and logistical preparedness of the Independent Electoral and Boundaries Commission (IEBC) on polling activities. The Commission also monitored polling activities and made 403 observations in 43 counties. The monitoring of polling activities also happened in Uganda and Tanzania. On post-polling activities, the commission made 215 observations. In preparation for the monitoring exercise, the Commission also held extensive consultations with different groups including the Independent Electoral and Boundaries Commission (IEBC), Office of the Registrar of Political Parties (ORPP), Political Parties, the media, aspirants, and candidates, election observers and other stakeholders dealing with issues of SIGs. A report *“Involvement and Participation of Special Interest Groups (SIGS) in the 2022 General Elections, Kenya: Report on Monitoring of the Campaigns, Administration and Logistics, Polling and Post-Polling Activities”* with specific recommendations to the agencies with the greatest responsibilities in electoral governance and management has been finalized.
- 1.2 Contributed to the development of the country position paper and supported the successful planning and execution of the sixty-seventh session of the Commission on the Status of Women (CSW 67). The Commission also participated in the body session held from 6th-17th March 2023, in New York. Further, the Commission, in collaboration with the Zimbabwe Gender Commission and South Africa Commission for Gender Equality, hosted a side event on 15th March 2023 on the role of the Constitutional Commissions in promoting accountability towards gender equality and the empowerment of women in Africa. The joint side event provided an opportunity for the commencement of the establishment of a regional gender-responsive South-South and triangular cooperation framework.
- 1.3 Contributed to the development of Kenya’s position paper and supported the planning of the 13th session of the Open-Ended Working Group (OEWG) on Ageing. The Commission also participated in the body session of OEWG in New York from 3rd to 6th April 2023.
- 1.4 Contributed to the preparation of the Country Report for the 16th Session of the Conference of State Parties (COSP) on the UN Convention on the Rights of Persons with Disabilities (CRPD). The session was held in New York from 13 to 15 June

2023. The overarching theme of the conference was harmonizing national policies and strategies with the CRPD. Further, the Commission through the Legal department, the Commission contributed in the drafting of submissions on the general comment on the Convention on the Rights of Persons with Disability (CRPD) under Article 11 of the CRPD relating to situations of risk and humanitarian emergencies.

- 1.5 As a member of the Inter-Agency Coordination Committee (IACC) on the implementation of the Global Disability Summit commitments (GDS), the Commission contributed to several consultative meetings to ensure the effective and efficient implementation of the GDS commitments. Specifically, the Commission through the Disability and Elderly Division actively participates in the inclusive education sub-committee and the sub-committee addressing stigma and discrimination.
- 1.6 Participated and contributed to a meeting organized by the office of the Attorney General to discuss the implementation of the UN Convention against torture and other cruel degrading treatment or punishment and the International Convention on Civil and Political Rights. The meeting was held on 9-10th March 2023.
- 1.7 Participated in a dissemination forum for recommendations from the 12th and 13th Periodic reports on the African Charter on Human and Peoples' Rights. The forum provided an opportunity for segregation of responsibilities in the implementation of the recommendations. The meeting was held 14th June, 2023.
- 1.8 As a member of the technical working group on Child Protection in Emergencies, the directorate contributed to the launch of the Operational Guidelines of Child Protection in Emergencies. The Guidelines provide a framework for child-centered emergency preparedness, response, and recovery. The guidelines are for use by state and non-state actors directly involved in emergency situations and by extension to stakeholders whose work may contribute to the overall safety and well-being of children during emergencies.
- 1.9 Through the Nakuru Regional Office, the Commission participated and contributed to an accountability forum on gender equality organized by civil society organizations. The forum was aimed at safeguarding the gains already made in the advancement of women's rights. The forum also assessed the status of implementation of the Generation Equality commitments at the sub-national and national levels. It identified key elements for consideration of an advocacy strategy directed to duty bearers. Further, the Commission, in collaboration with UNWOMEN and Wangu Kanja Foundation held a two-day reflective workshop to take stock of the progress and contribution made by NGEK in programs aimed at ending Gender Based Violence (GBV). The reflection proposed strategies for engaging state actors and duty-bearers in promoting Gender Equality and ending all Forms of GBV. It also identified data gaps that if not addressed will hamper NGEK efforts toward monitoring Kenya's commitments to the Generation Equality Forum. The workshop was held between the 20th and 23rd October in Machakos County.

- 1.10 To enhance the application of the principles of equality and inclusion within anti-corruption efforts, the Commission convened a high-level consultative meeting with key actors in the anti-corruption sector. The meeting deliberated and identified strategies and opportunities for amplifying the voices of Persons with Disabilities (PWDs) and their networks in the anti-corruption efforts in Kenya. The meeting brought together 90 actors drawn from both the state and non-state sectors. The meeting concluded that Special Interest Groups (SIGs) suffer disproportionately from corruption actions and called on key agencies in the anti-corruption campaign to ensure the institute the relevant mechanisms to ensure the inclusion and participation of PWDs in anti-corruption programming. The Forum was organized with funding from the Ford Foundation.
- 1.11 As a member of the National Technical Working Group on Ending Harmful Practices, the commission submitted input and participated in the African Union (AU) monitoring mission to Kenya on ending child marriage, female genital mutilation, and online child protection campaigns. The contributions made by the Commission during this mission were informed by its work on the public inquiry on drivers of child pregnancy in Kenya; the high-level dialogue on ending child pregnancies during the COVID-19; the audit on the status of the boy child and programmatic intervention on the age of consent for sex. Further, the Commission participated and contributed to the 1st Convention on Male Engagement and Inclusion organized by Thriving Communities Africa (TCA) and the State Department for Gender and Affirmative Action. The objective of the meeting was to enhance stakeholder engagement and create awareness of the need for male involvement in the gender agenda. The meeting emphasized the need for research on men and boys in informing policy and strategic financing of male inclusion programs. Further, the Commission participated in a stakeholder meeting on ending harmful cultural practices. The forum appraised stakeholders on the various forms of harmful cultural practices as outlined in the Children's Act 2022; to disseminate the outcomes and recommendations of the inter-ministerial committee on ending harmful cultural practices, and to share the Directorate of Children Services activities planned for 2022/2023 on ending harmful cultural practices among children.
- 1.12 As a member of the Technical Advisory Committee (TAC) for the project focused on integrated sound management of mercury in Kenya's artisanal and small-scale gold miners, the Commission has been an integral resource in providing input on how the project can effectively incorporate gender mainstreaming in the artisanal and small-scale gold mining sector. The project is implemented by the State Department for Environment and Climate Change, Ministry of Environment, Climate Change and Forestry.
- 1.13 Participated and contributed to the 2022 National Multi-stakeholders Sustainable Development Goals conference held between 30th November and 2nd December 2022 in Mombasa. The objective of the conference was to deliberate innovative approaches for accelerating the implementation of the SDGs commitments.
- 1.14 Through the National Committee on International and Regional Human Rights Obligations Committee, the National Mechanism for Reporting and Follow-up (NMRF), the Commission participated in training on the National

Recommendations Tracking Database (NRTD). The NRTD is a generic database offered by the Office of the High Commissioner for Human Rights (OHCHR) to States for their individual customization. This enhances States' reporting and capacity for data collection to facilitate the implementation of the recommendations deriving from the UN human rights mechanisms, the Universal Periodic Review, the Special Procedures, and the Treaty Bodies. The database allows Kenya to manage such information in an organized and meaningful manner, adapt it to its 'own language', collate country-specific needs, and facilitate national coordination processes.

- 1.15 In monitoring compliance with constitutional and statutory requirements for integrating the principles of equality and inclusion, the Commission receives, collates, analyzes, and prepares annual progress reports on the implementation of the principles of gender equality and freedom from discrimination from Ministries, Departments, and Agencies (MDAs). During the period under review, the Commission received reports from 380 MDAs on the progress made in the implementation of principles of equality and freedom from discrimination for the financial year 2022/2023. Further, the Commission facilitated the review of the Gender Mainstreaming reporting tools and measuring indicators based on the 19th cycle of performance contracting, and prepared indicators for assessing gender mainstreaming levels in the 19th cycle for the financial year 2022/2023. In collaboration with the State Department for Gender, the Commission facilitated the training of 400 MDAs on the revised gender mainstreaming reporting tool. Further, the Commission facilitated forty-nine (49) Government Ministries, Departments and Agencies (MDAs) to align their workplace policies, action plans, and activities to basic requirements of gender mainstreaming. The MDAs were also trained in programming on gender mainstreaming, equality, and inclusion in the workplace. The institutions include; Kenya National Library Services (KNLS), Uwezo Fund secretariat, Kabete National Polytechnic, Ministry of Petroleum and Mining, the Vision 2030 Delivery Secretariat, National Council for Law Reporting, Water Service Regulatory Board, Kenya Roads Board, New Kenya Cooperative Creameries Limited, Masinde Muliro University of Science and Technology, Media Council of Kenya, Retirement Benefits Authority, Kenya Institute of Curriculum Development (KICD), Emiling Technical Training Institute in Baringo County, Karumo Technical Training Institute in Meru, North Rift Valley Water Development Agency in Eldoret Uasin Gishu County, Kenya Universities and Colleges Central Placement Services, Kenya Airports Authority, State Department for Public Service, Tharaka-Nithi University, Kenya National Trading Corporation, Kenya Institute for Special Education, Technical University of Mombasa (TUM), Media Council of Kenya; Kenya Institute of Curriculum Development, Kenya Universities and Colleges Central Placement Services), County Assembly of Kilifi, Technical, Vocational and Training Institutions from Siaya, Homa Bay, Migori, Nyamira, Vihiga, Vihiga, Nandi and Kakamega. During the training, the MDAs requested NGEK to support them in establishing functional reporting and complaint-handling mechanisms Gender gender-based violence (GBV)

- 1.16 Participated and contributed during the North Rift Economic Bloc gender technical sector pre-summit meeting on compliance of the region with UN resolution 1325 on women and peace, and resolution 2250 on youth and peace. The summit participants included County Executive Committee Members, Chief Officers, and Directors from the County Governments of Turkana, Nandi, West Pokot, Baringo, Uasin Gishu, Samburu, and Elgeyo Marakwet. The pre-summit was premised on the UNSCR 1325 and 2250 pillars addressing peace and security: prevention, participation, protection, relief, and recovery. The pre-summit agreed on the need for the relatively peaceful counties (Uasin Gishu, Nandi, and Trans-Nzoia) to give more support to the other counties towards measures that address conflict resolution including the use of faith diplomacy initiatives, having common service points that pull together the communities to a single agenda, integrating gender in peace initiatives, hosting peace and conflict resolution events, sustaining favorable gender equality and inclusive policy and legislative frameworks and dedicated resource allocation to gender mainstreaming initiatives in the region.
- 1.17 Participated and contributed to the development of the 3rd annual country report on the status of implementation of the International Conference on Population and Development (ICPD). Specifically, the report highlighted achievements on ICDP+25 commitment 15 on ending gender and other forms of discrimination by 2030. Further, the Commission participated in a stakeholder review meeting of the International Conference of Population and Development 30 years later (ICPD30). The meeting which was held on 22nd March 2023 provided an opportunity where the Council presented highlights of ICPD25 country commitments 3rd annual progress report and the 56th UN Commission on Population and Development Country Statement.
- 1.18 Participated in a meeting organized by the office of the Attorney General to discuss the implementation of the UN Convention against Torture and Other Cruel Degrading Treatment or Punishment and the International Convention on Civil and Political Rights. The meeting was held on 9-10th March 2023.

2.0 Strategic Objective 2: To reduce violations of the principle of equality and freedom from discrimination for the SIGs.

- 2.1 The Commission contributed to the review of 56 legal, policy and administrative instruments both at the County and National levels. The inputs were mainly to address equality and inclusion issues and ensure the right and freedoms of the most vulnerable population are guaranteed, protected and promoted. The list of the bill and regulations reviewed are listed herein;

National Policies, Laws, Bills, and Administrative Instruments

1. National Policy on Persons with Disability, 2017
2. National Policy for Persons with Disabilities (draft), 2022
3. Children Policy, 2010
4. Gender mainstreaming policy for Kabete National Polytechnic, 2022
5. National Gender and Equality Commission Litigation Policy, 2022
6. Review of the Sentencing Policy Guidelines (SPG), 2016

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

7. Commission of Administration of Justice county complaints handling model policy, 2022
8. Draft policy on prevention, response, and protection from unlawful sexual acts and the administration of justice in sexual offense matters, 2021
9. The Independent Electoral and Boundaries Commission (IEBC) Amendment Bill No 49 (2022), National Assembly Bill
10. The Preservation of Human Dignity and Enforcement of Economic & Social Rights Bill (2022), Senate
11. Senate Bill on Preservation of Human Dignity and Enforcement of Economic and Social Rights 2022
12. Prompt payment Bill, Senate Bill No 8 of 2022
13. Start-Up Bill, Senate Bill No 14 of 2022
14. Learners with Disability Bill, Senate Bill No 4 of 2023
15. Geriatrics Bill National Assembly Bill No 50 of 2022
16. Statute law (Miscellaneous Amendment) Bill National Assembly Bill No of 2022
17. The Gambling Control Bill, 2023
18. National Lottery Bill, 2023
19. The National Council on the Administration of Justice Bill 2023
20. The Intersex Persons Bill 2023
21. The Kenya Drugs Authority Bill 2023
22. The Assisted Reproductive Technology Bill 2022
23. Regional Authorities Development Bill No. 7 of 2023
24. Persons with Disabilities Bill, No 7 of 2023
25. Kenya Sign Language Bill, No 9 of 2023
26. Equalization Fund (Administration), No 14 of 2023
27. The Constitution of Kenya (Amendment) No 15 of 2023
28. Betting Lotteries and Gaming Act CAP. 131 of 2018
29. Sports Act No. 25 of 2013
30. The Community Groups Registration Act No. 30 of 2022
31. Sports, Arts, and Social Development Fund Regulations of 2018
32. Public Finance Management (PFM) Act No. 18 of 2012
33. National Youth Council Act No 10 of 2009
34. National Youth Service Act No 17 of 2017
35. The Constitution of Kenya (Amendment) Bill, 2023 on the two-third gender rule
36. The Victim Protection (Trust Fund) Regulations 2021
37. The Ethics & Anti-Corruption Commission guidelines on handling complaints
38. Draft National Health Insurance Regulations 2023
39. Draft National Gambling Policy 2023 by Presidential Task Force on the Establishment of a National Lottery
40. Training and Curriculum Manual on Preventing Violent Extremism for Children Officers
41. The National Training manual, guidelines, and implementation guide.
42. Sexual and Gender-Based Violence and Child Strategies for the Judiciary
43. Child Protection in Emergency (CPiE) assessment tool
44. Youth Congress Strategic Plan 2022 - 2025.

County Laws, Bills, and Policies

45. The Gender and Development Draft Policy for Kitui County, 2022
46. The Machakos Teacher Training College fair draft gender mainstreaming policy 2022
47. Road map of the Kisumu County Gender Bill, 2022
48. Kilifi Gender-Based Violence, 2021
49. The Dadaab Countering Violence Extremism (CVE) Action Plan (DAP), 2022
50. Kitui County Draft Fiscal Strategy Paper (2023-2024)
51. County Integrated Development Plan III (2022-2027)
52. Garissa County Finance Bill 2022-2023
53. Garissa County Social and Behavior Change Communication Strategy on Positive Parenting
54. Kwale County Sexual and Gender Based Violence Protection Bill, 2022
55. Garissa County Gender Action Plan on prevention and countering violent extremism (P/CVE), 2022-2017
56. Isiolo County Gender Policy Action Plan, 2023.

- 2.2 Facilitated the Ministry of Public Service, Gender and Affirmative Action with the development of a draft bill dubbed, 'the Constitution of Kenya (Amendment) Bill, 2023, for consideration by an anticipated national task force established to provide the state with plausible mechanisms for the realization of Art 27, 81b and 100 of the Constitution of Kenya. The draft bill seeks to increase the representation of special interest groups including women, Persons with Disabilities, youth, and ethnic minorities in Parliament.
- 2.3 Provided input to the police and prison reforms national task force on enhancing the service delivery and on improvement of the terms and conditions of service and other reforms for members of the National Police Service and the Kenya Prisons Service.
- 2.4 Participated and contributed to the Intergovernmental Relations Technical Committee (IGTRC) in the unbundling of functions assigned by the Constitution to the county governments to facilitate the formalization of the necessary legal instrument for the full transfer of the function and attendant resources. The activity was held in Naivasha from 24th April to 5th May 2023 followed by an intra-sector validation meeting held in June 2023. During this activity, the legal department submitted an omnibus memorandum to the Intergovernmental Relations Technical Committee (IGRTC) on Acts of Parliament that affect SIGs and that which may limit gains made so far on devolution.
- 2.5 Issued two advisories:
 - 2.5.1 Advisory to the Public Service Commission with an advisory on the correct listing of names for the minority and marginalized communities in public service records and reports.
 - 2.5.2 Advisory to the Presidency on the discrimination and inequality faced by minority and marginalized groups in Kenya.

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

- 2.6 Received and processed 162 complaints on the violation of the principle of equality and freedom from discrimination for the SIGs. The complaints ranged from domestic violence and abuse, employment, land dispute, land issues, divorce and related matrimonial complaints, probate and administration, child maintenance, child adoption procedure, varying forms of discrimination, negligence, denial of financial support, physical and mental abuse and mistreatment, harassment, forced eviction, child custody among others. The complaints were fully processed and were referred to the relevant institution for redress including the Department of Children Services, the Commission of Administrative Justice, the National Police Service, The Director of Public Prosecution, State Department for Gender and Affirmative Action among other offices. More than half (53 percent) of the complaints are drawn from the NGECHQ office, with the majority of these instances pertaining to election disputes.
- 2.8 In May 2023, the Commission appeared before the Senate Committee on Justice, Legal Affairs, and Human Rights to present its response to a Petition by One Paulo Mosbei regarding injustices suffered by the Torobeek community. The injustices include:
- a) Lack of recognition by the government, as an ethnic marginalized community by not having a unique identification code
 - b) Lack of access to government opportunities and services as a marginalized community
 - c) Lack of representation in appointive and elective positions in county and national government
 - d) Challenges in promoting their culture and ethnic language due to lack of recognition
- 2.7 Through the division of Youth and Children in collaboration with the Legal Department and the Kisumu Regional Office made a follow-up on a report highlighted by the media on 1st February 2023 of a case of teachers in Itumbe D.O.K Primary School in Nyamache, Kisii County who were recorded asking children to perform indecent acts on each other. The matter was taken up by the directorate of children's services and the local courts
- 3.1 As a member of the Victims Protection Board, the Legal Department participated in the sensitization of members of the public on the role of the Victims Protection Board in Nandi, Kericho, Bomet, Nakuru Taita Taveta, Kilifi, Kwale, and Mombasa counties. The exercise was conducted in February, March, and May 2023 Further, the Commission participated in the inaugural meeting of the inter-agency task force to finalize the Victim Protection (Trust fund) Regulations 2021. The task force is also engaged in the review of all laws relating to Victim Protection.
- 2.8 As a member of the Court Users Committee the Commission through its regional offices participated in several Court Users Committee (CuC) meetings in different Counties namely Garissa, Kisumu, Isiolo, Nakuru, Nandi and Malindi. Through the Court Users Committees, the Commission has been able to advocate for greater access to justice for SIGs, especially children.

- 2.9 As a member of the National Technical Working Group on the development of a National Positive Parenting Programme, the Commission contributed to the development of the National Training manual, guidelines, and implementation guide. In addition, the Commission participated in and contributed to the development of Child Protection in Emergency (CPiE) guidelines and assessment tools.
- 2.10 Facilitated the National Council on the Administration of Justice (NCAJ) Taskforce responsible for the Sexual Offences Policies and Laws. NGECE was also elected to the position of vice chairperson of the Policy and Law Review sub-committee. This sub-committee is responsible for steering the review of sexual offenses policies and Laws. The sub-committee has so far completed the review of the draft policy on prevention, response, and protection from unlawful sexual acts and the administration of justice in sexual offenses matters.
- 2.11 Through the legal department and division of minority and marginalized held a preliminary review of the progress made in the follow-up of the complaints submitted to the Commission during the quarter. The meeting served as a preliminary investigation to isolate the admissible and non-admissible portions of the complaints. The Commission further held a consultative meeting with the Ogiek Peoples' Development Programme on 28 October 2022 to discuss the implementation of the judgment on a court matter; African Commission on Human and Peoples' Rights V. Republic of Kenya Application No. 006/2012. More specifically the dialogue focused on the Judgment of 26th May 2017 and Judgment (Reparations) of 23 June 2022. Further, on 3rd May 2023, the Commission participated in a forum hosted by the Commission on Administrative Justice to take stock of the progress made in the implementation of the decisions and judgment issued in 2017 by the African Court on Human and Peoples' Rights (the Court) on eviction indigenous Ogiek people from their ancestral land in the Mau forest.
- 2.12 Contributed to the development of pragmatic approaches on human rights-based programming in addressing climate change. The joint stakeholder meeting was organized by the UNDP and held on 31st October 2022. Further, the Commission through the Legal Department contributed to discussions on the "role of strategic impact litigation in addressing SGBV cases and review of the good practices in litigating human rights cases."
- 2.13 With support from GIZ-Kenya, the Commission coordinated and facilitated the development of a Model Gender Policy for the Technical and Vocational Education and Training (TVETs) sector. The Commission established a national technical committee consisting of key agencies responsible for gender mainstreaming and inclusion in the TVET sector. The Model Policy will guide both private and public institutes and other actors in the TVET sector in developing their institution-based Gender Mainstreaming Policy with a view to promoting gender equality and inclusion in the TVET sector.
- 3.1 Through the Regional Coordination and the Legal, Complaints, Investigations, and Redress Department with support from Humanity Inclusion/EU facilitated

members of county assemblies appreciate their role in promoting gender equality and inclusion through legislation, oversight, and representation functions. Participants were drawn from 11 counties including Turkana, West Pokot, Samburu, Tharaka Nithi, Isiolo, Nyandarua, Laikipia, Wajir, Kilifi, Vihiga, and Nakuru. Further, the Commission through the Nakuru office in collaboration with the county government of Nakuru held a forum with the Nakuru Members of the County Assembly to sensitize MCAs about the county draft gender policy and receive their initial feedback on the draft before it officially presented to the assembly. Further, the Commission facilitated staff from the Office of the Governor of Kakamega County, members of the Isiolo county assembly, members of Busia County Assembly, and members of the Women Caucus of Kakamega and Siaya counties, to understand and appreciate gender dimensions in the county development agenda.

2.14 On 23rd November 2022, the Commission through the Nakuru Regional Office jointly with members of the Nakuru Gender Technical Working Group rescued a psychologically disturbed woman who was experiencing gender-based violence perpetrated by family members in Rongai Sub County. It's alleged that the family in collaboration with rogue police officers had crafted a mechanism to disinherit the lady on the basis of having her declared mentally ill (not of sane mind). The lady was placed in Save Centre Home.

2.15 In collaboration with the State Department for Gender and Affirmative Action, the County Government of Kitui Ministry of Gender, Sports and Culture, and CSOs, the Kitui regional office participated and contributed to a program for promoting wellbeing of prisoners by enhancing their access to information, legal aid and other justice-specific services. The program targeted two prisons (Waita GK prison and Kitui Prison) and involved intensive engagement with prisoners. The prisoners were informed about manifestations of gender-based violence, the legislative framework that protects one from gender-based violence, and opportunities for reporting such cases in and outside the prisons. The activities and supplementary talk shows were carried through the 13 local vernacular Radio and TV stations.

2.16 As a member of the technical committee for the 5th Annual Legislative Summit, the Commission participated and contributed in the planning for the 5th Annual Legislative Summit. The Summit is a platform for mutual and collaborative engagement between the Senate, the County Assemblies through the County Assemblies Forum (CAF), Inter-governmental Relations Institutions, and other actors of devolution. The theme of the 2023 summit is *"The Legislature and Devolution: Reflections on 10 years of Devolution and call to actionable policy and Legislation."*

3.0 **Strategic objective 3.** To promote public awareness on principles of equality and inclusion

3.1 To promote participation and inclusion of SIGs in the 2022 general election, the Commission facilitated and coordinated meetings with various stakeholders (pre and post-election period). They include:

- a) With support from UN Women and Wangu Kanja Foundation, the Commission convened a multi-stakeholders meeting to take stock on the

- level of preparedness towards the participation and inclusion of SIGS in 2022 general elections. The meeting sought to design strategies for prevention and response to GBV cases during the elections. The meeting also sought to eliminate duplication of efforts during implementation of the GBV prevention strategies and actions. The meeting was held on 1st July, 2022 at the Sarova Panafric Hotel in Nairobi. 87 participants attended (54 Females and 33 Males).
- b) On July 5, 2022, the Commission held a consultative meeting with over 100 media practitioners, journalists, editors, and communications experts on gender-responsive and gender-balanced media reporting. NGEC sought to persuade media to offer airtime and adequate space for women candidates in promoting their manifestos. The meeting agreed to embrace gender-responsive reporting and ensure coverage of women candidates during the electoral process.
 - c) On July 15, 2022, the Commission held a meeting with international and domestic election observers who have a focus on promoting rights of SIGs in the electoral processes. These included observers from non-state actors such as Elections Observation Group (ELOG), Federation of Women Lawyers-Kenya, Mtoto news among others and State agencies including Commissions and independent offices. The actors indicated their intention to deploy in excess of 650 observers. The meeting acknowledged the role of the observers in promoting public confidence, and inclusive elections and its contribution to the reduction of election-related violence, including GBV.
 - d) Through the Kisumu office, and in partnership with Action Network for the Disabled, held a consultative meeting with Disabled Persons Organizations from Vihiga, Kisumu, Siaya, Migori and Homabay Counties. Other actors who participated in the consultative meetings included, IEBC, and National Council for Persons with Disabilities (NCPWD). The meeting focused on discussing the gains for Person with Disabilities during the 2022 electoral processes, anticipated challenges, and identification of good practices. The meeting presented an opportunity for the PWDs to strategically take part in the development of the 2022 -2027 County Integrated Development Plan (CIDP). The NGEC encouraged the PWDs to take part in public participation sessions to ensure their issues are integrated in the county plans including annual development plans and budgets.
 - e) Published a popular version of the inventory of the elective, appointive, and nomination positions available for women and SIGs in the 2022 elections. This is a resource that was made available to SIG candidates to enable them make informed decisions on what electoral positions to compete for. The document is also critical in informing the SIGs of requirements for positions available after elections were concluded for example; County Assembly speaker position, and membership of county assembly boards, among others.
 - f) Participated and contributed to a dialogue on child-focused elections preparedness and response strategy. The meeting was held on 5th July 2022 in Nairobi and organized by the Directorate of Children Services. The

purpose of the meeting was to assess progress made toward child-focused election, and preparedness and response strategy for protecting children from harm. The meeting resolved to activate child participation programs, revitalize safeguarding and protection mechanisms for children, and involve media in highlighting the rights of children during elections.

- g) Made presentations to the gender donor and development group on the 'early perceptions of the performance of women in the 2022 general elections. The presentation focused on the enabling legal and policy environment that hindered or promoted women participation in elections, and some of the good practices that promoted increased women participation (or lack of).
- h) Participated in a symposium on the participation of the Special Interest Group in the 2022 General Election in Kenya' organized by the FIDA-Kenya. The meeting was held from 30th November-2nd December 2022. The Commission made a presentation on election monitoring and the space of observers in improving the participation of SIGs in electoral processes.
- i) Participated in a post-election Civil Society Organizations Technical Working Group Report Writing Workshop organized by Elections Observations Group (ELOG), Electoral Law and Governance Institute for Africa (ELGIA) and other stakeholders. The workshop provided a platform for reflecting on key findings of elections observation and recommendations towards improving future elections cycle. The meeting was on 8th February to 10th February, 2023.
- j) Facilitated the Office of the Registrar of Political Parties (ORPP) in a forum aimed at promotion of the political rights of SIGs, promotion of the representation of SIGs and compliance of political parties to political party's code of conduct. The forum brought together women, youth, Persons with Disabilities (PWDs), and local political party leaders. The forum was held in May and June 2023.
- k) In partnership with Supreme Council of Kenya Muslims (SUPKEM), the Commission through the Garissa regional office facilitated a stakeholders meeting on the SUPKEM peaceful election project 'uchaguzi bila balaa in the county on 24th May 2023. The purpose of the stakeholders meeting was to identify actions, interventions, and policies that worked well during the 2022 elections and subsequent bi-election for consideration and applications during the 2027 elections.

- 3.2 Held Sixty-three (63) coordination meetings to deliberate on matters of equality and inclusion of Special Interest groups. The issues discussed included: Integrating a survivor-centered approach in GBV prevention and response mechanisms, mechanisms for addressing the inequalities suffered by Minority and Marginalised communities, increasing cases of violation against children and other emerging issues, Children's Act 2022, and the status of implementation of the National Prevention and Response Plan (NPRP 2019-2023), GBV, child pregnancies, strategies for ensuring women and girls access safe and quality health care and support, drought response programmes, and impact on women and children among others.

3.3 Further, the Commission facilitated and coordinated the commemoration of 14 international and regional days for Special Interest Groups (SIGs). They include:

- i. International Day of the World's Indigenous Peoples, 2022 held every 9th of August. The year's celebration theme was, *'The Role of Indigenous Women in the Preservation and Transmission of Traditional'*
- ii. International Youth Day, 2022 commemorated every 12th day of August. This year's theme was *'Intergenerational Equality'*
- iii. International Day of Peace marked on 21st September under the theme, *'End racism build peace'*
- iv. International Day of the Older Members of Society commemorated on October 1, 2022, under the theme *"The Resilience and Contributions of Older Women"*.
- v. International Rural Women's Day, October 15, 2022, under the theme *'Intergenerational Equality'*
- vi. International Day of for the Girl Child which was commemorated on October 11, 2022. Under the theme *'Our time in now: Our Rights, Our Future'*.
- vii. 16 Days of Activism against Gender-Based Violence on Women and Girls; 25th November to 10th of December under the theme *"UNITE! Activism to end violence against women and girls"*
- viii. United Nations International Day of Persons with Disabilities commemorated on 3rd December under the theme *"Transformative solutions for inclusive development: the role of innovation in fueling an accessible and equitable world"*.
- ix. International Women's Day commemorated on March 8, 2023 under the theme *"DigitALL: Innovation and technology for gender equality"*
- x. The Day of the African Child (DAC) on 16th June 2023 under the theme: *The Rights of the Child in the Digital Environment*.
- xi. International Menstrual Hygiene Day on 26th May, under the theme *Making Menstruation a normal fact of life by 2030*
- xii. International Day of Widows, 2023 under the theme: *Innovation and Technology for Gender Equality*.
- xiii. International Albinism Awareness Day (IAAD) which was held on 13th June 2023 under the theme *"Inclusion is Strength"* which underlines the importance of inclusion of a diversity of groups from both within and outside the albinism community.
- xiv. World Elder Abuse Day on 15th June 2023, under the theme: *"Closing the Circle: Addressing Gender-Based Violence (GBV) in Older Age Policy, Law and Evidence-based Responses"*.

3.4 Under the Ford Foundation Project *"Building the Agency of the disabled persons and Their Networks to Amplify Their Voices in the Fight against Corruption in Kenya"* convened four (4) regional forums in Nairobi, Muranga, Mombasa, Uasin Gishu, and Machakos Counties with Organizations for Persons with Disabilities (OPDs), PWDs, and their agencies to discuss the effects of corruption on PWDs, and the role of in the fight against corruption. The forums also sought to enhance coordination mechanisms among PWDs and networks at the County level in the

fight against corruption in Kenya. The forums were held in partnership with the National Council for Persons with Disabilities (NCPWD), the Ethics and Anti-Corruption Commission, The National Anti-Corruption Campaign Steering Committee, and other key actors in the anti-corruption sector. The forums reached over 315 participants including individual PWDs, OPDs, state and non-state actors. The forums were held on Murang'a 17th to 20th January, Mombasa, 7th -10th February, Uasin Gishu, 21st to 24th February 2023, and Machakos, April 2nd -6th April 2023. The report of the forums is ready.

- 3.5 Through the division of Minority and Marginalized Groups, participated and contributed to the Annual National Indigenous Women Conference in Laikipia County. The theme for the conference was *'Enhancing Indigenous women's meaningful participation in politics, land, and natural resource decision-making processes'* The forum reached 120 grassroots Indigenous Women drawn from Baringo, Egeyo Marakwet, Laikipia, Marsabit, Tana River, Samburu, Turkana, Isiolo, and Nakuru Counties. The conference provided a platform for sharing ideas and the need to secure local ownership and recognition of indigenous peoples' rights. The conference also called for greater opportunities for indigenous persons to manage, conserve, use, and benefit from their traditional and customary resources. During the conference participants called upon the Government of Kenya to ratify the UN Declaration of the Rights of Indigenous Peoples.
- 3.6 Participated and contributed to a virtual meeting on Sexual and Reproductive Health rights among teens in informal settlements and rural areas. The meeting was held on 8th September 2022. The meeting looked at the challenges faced by teens in accessing sexual and reproductive health information and services, particularly among those living in the informal settlements and rural areas. The meeting also identified emerging opportunities for enhancing access to sexual and reproductive health rights for teens.
- 3.7 Participated and contributed to a partner's meeting organized by Undugu Society of Kenya at the 7th Memorial Park Nairobi on 30th September 2022 to discuss challenges faced by street-connected youth. The meeting aimed at exploring the challenges faced by street-connected youth and exploring ways of engaging new Nairobi county leadership in addressing challenges faced by these youth.
- 3.8 Through the Garissa office, the Commission provided technical support to *Haki na Sharia* organization with a focus on building the capacity for registrars of persons on gender equality and inclusion issues. The participants were drawn from various sub-county in Garissa County. The specific objectives of the training were to equip registration agents with skills useful in addressing gender inequalities in registration process; and, to sensitize the registrars about overt and non-overt forms of discrimination directed to PWDs and minority groups during the registration processes. Further, through the Malindi regional office, the Commission in partnership with Variable Care Society conducted a public education program directed to community leaders in Malindi including village elders, local chiefs and Nyumba Kumi elders, other state and non-state actors on

the rights of intersex persons as well as other special interest groups. Variable Care Society is an organization working with intersex persons in Malindi to promote rights of intersex persons in order to reduce stigmatization.

- 3.9 The Commission through the Kisumu regional office and in partnership with IPAS Africa Alliance conducted public education forum reaching for 60 girls (15-24 years) from Seme and Nyando sub-counties between 9th to 14th March, 2023. The forum sought to improve access to and uptake of key HIV and Sexual and Reproductive Health services, enhance girls' knowledge on managing intimate partner relationships, and reduce sexual violence-related stigma and discrimination. The Commission also served in a panel discussion at the RESPEKT-2023 Conference held on 13th March, 2023 in Kisumu County, on achieving Gender Equality for Girls and Young Women from counties of Kisumu, Kakamega, Uasin-Gishu, Nyamira and Kisii. NGEC contributed to the following key issues: implementation of Gender Equality in Kenya, and on Gender Responsive Planning and Budgeting. With support from Fight Inequality Alliance (FIA) Kenya, the Nakuru Office participated in the Usawa Baraza Week on 18th January 2023. The meeting aimed at creating awareness among poor women, youth PWDs, and older members of society on how to address issues of gender inequalities, access to justice, safety and security matters and procedures for reporting cases of abuse and neglect.
- 3.10 Through the Malindi office, the Commission together with other state and non-state actors held a forum at Kibaoni Kilifi County on 5th Dec 2022 to review the Terms of Reference (TOR's) for the Kilifi County Disability Network (KCDN). The network seeks to enhance co-ordination, collaboration and partnership in addressing issues of Persons with Disability (PWDs) in the County. The network was established by the Kilifi county government as part of its fulfillment to address issues of disability in the county. The Malindi regional office also took part in the children's service week in November 2022. The theme of commemorations was, '*A new dawn for the Kenyan Child: Opportunities in the Children Act 2022*'.
- 3.11 The Commission in diverse dates of October and November 2022 through the regional offices and in collaboration with partners, facilitated forums for women, duty bearers, and right holders in Isiolo, West Pokot, Laikipia, Machakos, and Garissa counties to empower women, duty bearers, and rights holders. Different topics were covered including enhancing economic empowerment for women through increased participation in Access to Government Procurement Opportunities (AGPO) and other affirmative programs, gender-responsive budgeting, the triple threat of HIV, SGBV and child pregnancies, and child rights among others.
- 3.12 Through the Kisumu, Malindi, Isiolo, and Garissa regional offices and in partnership with Humanity and Inclusion, European Union, Catholic Relief Services, and World Vision Kenya, the Commission held women's economic empowerment consultative meetings in September and October 2022. The objective of the meetings was investment in women-led businesses, combating poverty, addressing gender inequalities, and enhancing women's participation in

AGPO and County Biashara funds. Other areas of focus were sharing best practices on gender-sensitive credit and financial products among microfinance institutions. The activity also sought to promote gender-sensitive governance and development with a focus on the provision of support for gender-sensitive programming for women and youth.

- 3.13 Through the Nakuru and Isiolo Regional Offices, the Commission participated in a two-day learning event organized by the USAID-Nawiri Program organized by the Catholic Relief Services held on 15th and 16th February 2023 in Naivasha. The learning event brought together both County and National Government actors from Isiolo, Marsabit, Samburu and Turkana Counties where the USAID-Nawiri program has been implementing a five-year program (2019-2024) aimed at sustainably reducing the Persistent Global Acute Malnutrition (P-GAM). NGEC shared presented key issues affecting vulnerable populations from these counties. These are; teenage pregnancies, FGM and Sexual and Gender Based Violence, youth radicalism, abuse and neglect of older persons.
- 3.14 Through the Isiolo Regional Office in collaboration with Kenya Institute of Public Policy, Research and Analysis (KIPPRA), participated in the KIPPRA Mentorship Programme for Universities (KPMUs), from 22nd to 24th Feb 2023. The theme of the workshop was “Accelerating Inclusiveness through Effective Planning and Implementation of the National and County Development Priorities”. The KIPPRA mentorship program is designed to encourage and promote the next generation of leaders with successful careers in their different fields.
- 3.15 As a member of the Kisumu Sexual and Gender Based Violence (SGBV) alliance, the Commission through the Kisumu regional office in collaboration with Kisumu Medical and Educational Trust (KMET), participated and provided input in the monthly review and reflection forum held in June 2023. The forum assessed the underlying causes of violations against women, children/adolescents and widows within the various sub-counties. Further, the Commission through the Garissa office and in partnership with the State Department of Gender and Affirmative Action, disseminated and sensitized Garissa stakeholders on the mechanisms for the protection against domestic violence contained in regulations of 2020 (Legal Notice 200 of 2020).
- 3.16 Through the Division of Gender and Women took part in a National Conference on Psychosocial Support for Families, which was organized by the Kenya Conference of Catholic Bishops. The conference took place on April 12th, 2023, at the Christian Organizations Research and Advisory Trust of Africa (CORAT Africa) training Centre (CORAT Africa) in Nairobi. During the event, the Commission facilitated a session on Gender-Based Violence and its impact on families. The session aimed to raise awareness about various strategies implemented by the government to prevent and respond to GBV, as well as highlight the available referral resources for those affected.
- 3.17 Facilitated public education and exhibition during the launch of the 1st New Era Convention 2023 on May 3, 2023. The launch coincided with the launch of the Premier Women News Review, a publication aimed at establishing a comprehensive network of women from all sectors of society. The Review was a crucial component of the regular New Era Women Convention, which included a Women Business Expo and Conference. The Women News Review highlighted

various aspects of women from different sectors, including entrepreneurship, the public sector, academia, finance, civil society, health, transport, and real estate. The review also provided a platform for more women to scale the heights in their respective sectors.

- 3.18 Through the Kisumu regional office with support from National Council for Population Development (NCPD) and ActionAid International facilitated two meetings attended by **National Government Officers** (NGAO), grassroots women and young people in Kisumu and Homabay counties. In Kisumu, the Assistant County Commissioners, Chiefs, assistant chiefs, village elders, and *nyumba kumi* committees were sensitized on the need to tackle the triple threat of GBV that include unwanted and mistimed pregnancies, HIV/AIDS, and violence. In Homabay, grassroots women and young people were sensitized on opportunities to claim their tenure rights.
- 3.19 With support from partners through the Garissa regional office, NGEC held facilitated three fora focusing on facility-based healthcare workers, women, youth and marginalized communities. The objectives of the fora were to educate healthcare workers on prevention and response to GBV and for women, youth and marginalized groups, the forum created awareness on climate justice
- 3.20 The Commission through the Kitui regional office participated and contributed to the Intergovernmental Consultative Framework (ICF) for the Kitui County Gender Sector Working Group Stakeholders' Meeting on June 13th, 2023. Further, the Commission through the Nakuru and Garissa regional offices participated in three radio talk shows run by Radio Yetu 89.2 FM in Nakuru and Kulmiye FM Garissa. The discussion held at Nakuru radio yetu FM station focuses on the mandate of NGEC, the World Elderly Abuse Awareness Day as well as Day of the African Child 2023. The talk show held in Garissa focused on child rights and social-economic factors that push women into violent extremism.
- 4.0 **Strategic Objective 4:** To Promote the implementation of affirmative action and inclusion of SIGs in the development agenda
- 4.1 Through a technical working group established by the Council of Governors, developed an induction manual for 2022 County leadership. The purpose of the manual is to equip County Leadership with knowledge of and appreciation of the devolved system. The manual provided a section on gender equality and freedom from discrimination. The induction program for Governors and Deputy Governors was undertaken in September 2022. The Commission emphasized the need for the county leadership to adhere to the two-thirds gender rule in the appointment of the County Executive Committee members, the progressive inclusion of at least 5% of Persons with Disabilities and other SIGs during the formation of their Governments, the constitution of departments that include a specific department for SIGs, appointment of an inclusive senior management team, and consideration of priority needs for SIGs during the distribution of resources and opportunities.
- 4.2 Facilitated the development of a scoping review on the development of a national inclusive development framework for marginalized communities in Kenya. The Framework is expected to provide a mechanism for sustainably mainstreaming the inclusion of marginalized communities in all spheres of the

national and country development programs. Further, the Commission through the division of Minority and Marginalised Communities participated and contributed to a consultative meeting on Policy and Governance on Indigenous Peoples. The Commission presented and received inputs on the scoping review on the development of the National Inclusive Development Framework for Marginalized Communities in Kenya.

- 4.3 In July 2022, Nakuru regional office coordinated a meeting with stakeholders and beneficiaries of the *Inua Jamii* Program in Nakuru Town West Sub County. The meeting discussed the status of the programme with a focus to understanding equity issues in the recruitment of beneficiaries as well as impact of the program. The beneficiaries expressed concerns that most of the money received was used to pay utility bills, buy food, and healthcare. There are cases of misuse of funds by caregivers. The government representative stated that there was a consideration to increase the cash incentives from KES 2000 to KES 3000 per month and further committed to making frequent home visits to assess the relationship between beneficiaries and caregivers, as well as with the government agency responsible for the administration of the cash transfers.
- 4.4 Through the Isiolo regional office held a consultative meeting with the National Drought Management Authority (NDMA) on 5th September 2022 to discuss the hunger safety net program, targeting, and registration of beneficiaries in the region as a response measure to the ravaging drought. Some of the issues discussed included: challenges facing the elderly beneficiaries in accessing the hunger cash transfers program, reach and coverage of the program, and alleged misuse of the hunger relief funds by caregivers and fund administrators. The meeting recommended for awareness creation among caregivers and beneficiaries about the object of the cash transfers. Further, the meeting recommended for increased involvement of payment institutions and fund administrators in monitoring and tracking beneficiaries with a view of understanding the emerging challenges beneficiaries and care givers are facing, as well as document opportunities for improving the program.
- 4.5 Facilitated the Development of draft guidelines for Mainstreaming Gender in the Roads Subsector. The Commission and the funding agencies emphasized the need to conduct a gender assessment for each road project to establish gender dimensions in the project. For example, the Kenya National Highways Authority (KENHA), through a consulting firm and with the support of the Commission formulated a comprehensive gender guideline for use in the development and implementation of the *Mombasa-Mariakani* highway project. This project is now a show case on gender considerations in major highways. The overall objective of the gender assessment is to provide strategic direction for gender mainstreaming in the roads sub-sector and to provide a tool for effective mainstreaming of gender in infrastructure programs and projects. Further, the Commission through the Malindi Regional office provided technical support during the review and development of behaviour change communication and education materials for use by the community and

- project staff running a gender equality program along the Bagamoyo – Horohoro/ Lunga Lunga – Malindi Kenya National Highway Authority (KeNHA) road project.
- 4.6 In partnership with the Kisumu Equality and Inclusion Technical working group, stakeholders recommended to the Kisumu governor to reconsider the gender ratio in the appointment of County Executive Committee members. The appointment had violated the not more than two-thirds gender rule. The Governor has since complied with the request and four (4) female CECM including one (1) female youth was appointed to the cabinet. Further, the Commission through its regional offices participated and contributed to the development County Integrated Development Plan 2022-2027 and the County Budget Participation process. The objective was to ensure the CIDPs and budgets integrate gender considerations across all sectors and aspects of county development. Further, the NGECE was nominated to lead in the induction of the new county government administration including the County Assembly and the Executive) on roles of County Equality and Inclusion Technical Working Groups in promoting gender agenda. In partnership with UN-Women and the Centre for Governance and Democracy, the Kitui and Nakuru regional offices conducted training on Gender Responsive Budgeting in West Pokot, Laikipia, and Machakos Counties. This training took place from the 25th to the 28th of October, 2022. The Kisumu regional office also facilitated the Council of Governors to offer training on Gender Responsive Budgeting during peer-to-peer learning for County Governments held in May and June 2023.
- 4.7 Participated and contributed to a 3-day regional meeting of the committee on women and youth in trade in December 2022. The meeting formulated initial steps in the development of and monitoring of the implementation of the African Continental Free Trade Area (AfCFTA) protocol for women and youth. Key elements identified included addressing any inconsistencies that affect youth and women's participation in trade, elimination of non-tariff barriers, capacity building, infrastructure development, harmonization of national programs to support women and youth in trade, addressing Gender-Based Violence, and easy-to-use informational materials.
- 4.8 Coordinated youth and children stakeholders to submit their inputs to the education reforms task force established in October 2022. The reforms are targeted at the improvement of basic education, tertiary and university education and focused on among other issues; bursaries, education financing, scholarships, infrastructure, and teacher deployment just to mention a few. Further, through its Nakuru and Garissa regional offices and in partnership with Kenya National Commission on Human Rights (KNCHR), the Commission mobilized partners and participated in the hearings dubbed 'county public engagement forum by Presidential Working Party on Education Reforms' in November 2022.
- 4.9 Participated in a validation workshop for the Training and Curriculum Manual on Preventing Violent Extremism for Children Officers organized by the Directorate of Children Services (DCS) from 8th to 10th November, 2023. The curriculum and accompanying training manual aim at equipping children

officers in Kenya with appropriate knowledge and skills to work effectively in responding to risks of violent extremism. This is part of the delivery of the Project on Preventing Violent Extremism through Rehabilitation, Vocational Training and Social Reintegration in Statutory Children's Institutions in Kenya.

- 4.10 Through the division of Minority and Marginalized, the Commission participated and contributed to the International Workshop on Conservation and Indigenous Peoples in Eastern and Southern Africa. The purpose of the workshop was to enhance the capacity of all partner governments to develop and implement strategies to advance inclusive development for Indigenous Peoples and Local Communities (IPLCs) in selected Countries in Eastern and Southern Africa. The Workshop was organized by United Nations Development and Economic Social Affairs. Further, the Commission participated and contributed during the Eastern Africa Indigenous Peoples' (IPS) Community Land Summit held in Nanyuki, Laikipia County on 21st to 25th November 2022. The purpose of the meeting was to provide IPS with a platform of sharing and learning on indigenous knowledge, policies, strategies and practices that secure land and natural resource rights for indigenous Peoples in Eastern Africa. The conference was organized by IMPACT Kenya.
- 4.11 Participated and contributed during the Pastoralist Parliamentary Group (PPG) Women Caucus induction workshop on 28th November 2022, Nairobi. The meeting was organized by Drylands and Capacity Initiative. The induction meeting sought to inform the legislators from the Pastoralist community of the emerging priority legal and policy issues they need to influence, as well as identify priority developmental projects they needed to champion in order to improve the Gross Domestic Product, investments and level of entrepreneurship of their regions.
- 4.12 Through the division of Minority and Marginalized groups with support from Indigenous Livelihoods Enhancement Partners (ILEPA) held a consultative meeting with representatives of Indigenous People and state actors to deliberate on the draft national inclusive development framework for marginalized communities. The meeting provided input to the proposed draft framework. Further, the division contributed in a roundtable discussion with state and non-state actors organized by ILEPA to discuss the policy environment limiting opportunities to Indigenous Peoples. The discussion was grounded on a national baseline survey conducted by ILEPA and showing areas of interventions that would have the greatest impact in the general welfare of the indigenous persons.
- 4.13 Participated and contributed to a workshop on promoting child participation in development frameworks in Africa. This was aimed at raising awareness on the importance of child participation in national, regional, and global development processes. The workshop emphasized on the need to ensure that all child policies are translated into child-friendly versions and enhance the inclusion and participation of all categories of children in matters affecting them.

- 4.14 Participated and contributed to 2 workshops on 15th-17th May 2023 and 19th-22nd June 2023 to review the Kenya Youth in Agribusiness Strategy 2018-2022. The strategy seeks to address challenges that hinder youth from participating effectively in the sector. The review established that the strategy was not fully domesticated and only 3 out of 47 counties implemented it. The level of involvement and participation of youth particularly young women and youth with disabilities in the strategy was minimal and future strategies should aim at optimal involvement of these sub group of youth.
- 4.15 Contributed to a workshop organized by Kenya Private Sector Alliance (KEPSA) in collaboration with Strathmore University. The workshop, titled *'Enhancing the Effectiveness of Government Procurement Programs in Achieving Women's Economic Empowerment Policy Dialogue'*, aimed at disseminating the findings of a study on access to government procurement opportunities for women and other Special Interest Groups (SIGs). The study identified challenges faced by women in accessing government procurement opportunities, specifically under reservation scheme. The study also provided recommendations that can be utilized to enhance women's participation in procurement.
- 4.16 Through the Malindi office with facilitation from Kenya School of Government and the National Youth Service participated and contributed in inception meetings organized to support Kilifi County formulate a County Youth Policy. The main objective of the forum was to seek input from young people on the content of the policy, incorporate their suggestions and recommendations, and ensure the policy is aligned to their needs and aspirations. The youth reiterated the importance of sharing policy information through multiple channels, including social media, websites, community centers, and schools.
- 4.17 Through the Kisumu Regional Office facilitated a forum on gender perspectives in Youth and agriculture dubbed, *'Resilience Agriculture that works for Young people' –RAY project that is run by Practical Action'*. The training took place in Busia and Vihiga Counties from 13th to 22nd June 2023. The training sought to improve women's access to financial services and sustainable and inclusive markets while reducing women's time and labor burden associated with subsistence agriculture.
- 4.18 Through the Garissa Regional Office in partnership with Commission on Administrative Justice participated in a County Engagement Workshop on Financing Locally Led Climate Change Action (FLLOCA), on 24th -25th April 2023, which aimed at engaging county stakeholders in understanding and exploring financing mechanisms for locally led climate change interventions. The workshop provided a platform for knowledge exchange, capacity building and collaboration to support climate resilience and sustainable development at the local level.
- 4.19 Together with other actors in Lamu County, the Malindi office contributed to the review of the out-of-school project in Lamu dubbed, *'Bringing Out of School*

Children to School (BOS)', Project. The project seeks to follow-up the enrolled 6000 children who were initially not enrolled in school and who are now enrolled to ensure retention and transition. The review was conducted in April 2023 in Lamu County where members recommended incorporation of psychosocial support for children living in harsh environments and context to ensure they fit well within the school environment.

4.20 Through the Kitui, Garissa, Isiolo and Malindi held meetings with the National Drought Management Authority (NDMA), County Commissioner's office, Catholic Relief Services (CRS) and the County Drought Management Steering Group (CDMSG), to establish the status of the management of drought in the four counties. The forum documented key initiatives aimed at reducing effects of drought particularly among vulnerable groups including: Distribution of hygiene kits to households, food and water outreach services to the hard-to-reach sites, distribution of cholera kits to households, and distribution of livestock vaccination services.

4.21 Kitui office also facilitated and participated in the Campaign against Gender-Based Violence and the Distribution of Dignity Kits organized by the State Department for Gender and Affirmative Action (SDfGAA) in partnership with United Nations Population Fund (UNFPA) in April, 2023. The office further made contributions during a meeting on male engagement and inclusion organized by Thriving Communities Africa on May 3rd, 2023. The meeting discussed male engagement for sustainable social transformation among men and boys in Kitui County. The course of action included planning meetings to establish the Kitui County Men's forum, representing each sub-county and identification of male champions for men and boy's agenda.

5.0 Strategic Objective 5: To increase evidence-based knowledge on issues of equality and inclusion through research and knowledge management

5.1 Finalized the following documents and reports:

5.1.1 Research Policy for the National Gender and Equality Commission, 2022

5.1.2 2022 general elections monitoring report "*Involvement and Participation of Special Interest Groups (SIGS) in the 2022 General Elections, Kenya: Report on Monitoring of the Campaigns, Administration and Logistics, Polling and Post-Polling Activities*".

5.1.3 Finalized and launched the 2nd edition of the National Monitoring and Evaluation Framework towards Prevention and Response to Sexual and Gender-Based Violence in Kenya, 2022. The framework was dissemination to the Equality and Inclusion Technical Working Group in Isiolo, Laikipia, Tharaka Nithi and Nyandarua Counties on 22nd March to 25th March 2023.

5.1.4 Assessment of Firms Listed in the Nairobi Securities Exchange (NSE) on Compliance with the Not More Than Two-Thirds Gender Principle in Leadership and Decision Making (Board of Directors), November 2022.

- 5.1.5 Report of distribution of food and non-food items to drought-displaced persons in Wajir County.
- 5.2 Undertook an analysis of the composition of the County Executive Committee Members in the forty-seven (47) counties to identify the level of representation of women and men based on the minimum threshold of the not more than two-thirds gender principle. This data was used to prepare a statement requested by the Senate Committee on Justice Legal Affairs and Human Rights Committee title, *'Information on the Statement on the Actualization of the Not More Than Two-Thirds Gender Rule in County Governments'*. The data shows that of the counties that have completed the processes of appointments (42 counties) 88% of them have complied with the not more than two third gender principle set at 33% (but for purposes of this analysis and ease of making our submissions is set at 30%). Counties that have not complied include Lamu, Marsabit, Isiolo, Embu and Laikipia.
- 5.3 Undertook a desktop the assessment of firms listed in the Nairobi Stock Exchange (NSE) on their compliance with the not more than two-thirds gender principle in leadership and decision making. Board composition is a critical factor in corporate governance and performance. The study was undertaken within the week of 3rd – 7th October, 2022. In total, 62 companies were assessed and analysis was limited to the sex of the board members.
- 5.4 Participated and contributed to the conduct of secondary comparative analysis and presentation of results on Violence Against Children (VAC) based on 2010 and 2019 national surveys. The 2019 VAC survey reported a reduction of VAC from 80% in 2010 to about 50% in 2019. The forum sought to identify strategies that may have led to this reduction and point to the specific good practices that the country needs to scale up to ensure a continued decline in the behavior.
- 5.5 Participated in the review of data producer, suppliers and user platforms for knowledge sharing, dialogue, and innovative solutions towards addressing the pressing challenges on SGBV faced by Kenya on its implementation of the Sustainable Development Goals (SDGs). The Government of Kenya under the Gender-Based Violence Action Coalition has committed itself to the implementation of GBV laws and policies, increasing investment in GBV prevention and response, integrating GBV services, scaling up of the national police service integrated response to GBV, and strengthening collaboration with non-state actors to end GBV. The meeting was held from 5th -7th June in Machakos County.
- 5.6 Participated and contributed during the launch of methodology for collecting data on Sustainable Development Goal (SDG) 16 in Nairobi County. The purpose of the meeting was to present the overview of the key achievements in the implementations of SDG 16, and sharing of the methodological tool for measuring indicators under this goal. The meeting was organized by KNCHR and Kenya National Bureau of Statistics (KNBS) on 1st November, 2022.
- 5.7 Participated and contributed to the multi-stakeholder's workshop on Political Economy Analysis on Air Quality in Nairobi City Metropolis. The purpose of the workshop was to address sector-specific questions relating to the current practices around minimizing air pollution from five key areas; Waste

management, industries (including small businesses), transport, energy, and the legal and institutional framework on air pollution control. The workshop was organized by Clean Air Catalyst (CAC).

- 5.8 Participated and contributed to a stakeholder dissemination workshop on domestic trade organized by the Kenya Institute for Public Policy Research and Analysis (KIPPRA) on 15th December 2023. The objective of the workshop was to promote a policy discourse on ways to support the retail and wholesale sectors to create employment and contribute to the economy. KIPPRA also shared findings on their study on *'An assessment of Kenya's Regulatory Framework on Growth of Retail and Wholesale Firms'*. The findings identified factors that contribute to the low participation of women in the formal retail and wholesale sector which include regulatory factors such as tax obligation and licensing requirements; and support factors like access to credit, mobile money platforms, and trade associations, among others.
- 5.9 Through the Nakuru regional office, the Commission joined the Endorois Indigenous Women Network (EIWEN) in the collecting data on a research activity on electoral barriers and exclusion of indigenous people and Persons with Disabilities from marginalized indigenous groups in Kenya. On 13th and 14th December 2022 the Nakuru office joined EIWEN in data collection activity among Endorois community in Baringo County and Ogiek Community in Narok County respectively. The outcome of the research is expected to address the leadership challenges amongst SIGs in Kenya with a focus on pathways to inclusion of indigenous communities in political activities. Further, the Nakuru office participated and contributed in a roundtable meeting convened by Ogiek People's Development Program (OPDP) on 6th April 2023 in to deliberate on the involvement of indigenous women involvement in climate justice.
- 5.10 Through the Isiolo regional office, the Commission participated in an online consultative meeting organized by Plan International Kenya on 5th Dec 2022 to discuss the scope and limitations of a feasibility study on combating FGM in Kenya. The study is proposed to be conducted in Kajiado and Tharaka Nithi Counties. The study aims at collecting primary and secondary data at county and community level that will inform an intervention that will ensure Kenya fully eliminates FGM by 2030.
- 5.11 As member of the Inter-agency for Gender Statistics in Kenya, and a member of the sub-committee responsible for the generation of gender and sex disaggregated data from official statistics, the Commission contributed and facilitated KNBS produce sex disaggregated data to inform the Kenya Key Indicator Report for the 2022 Kenya Demographic Health Survey. The key indicators specifically on gender include; ownership of land (agricultural and nonagricultural) by women and men, ownership of housing, levels and trend of gender-based violence including FGM in Kenya, and women and men participation in labor. The report shall be launched in January 2022.
- 5.12 The Commission facilitated KNBS finalize and launch the book title, *'Women and Men of Kenya, 2022'*. This booklet collates and provide statistics in a summarized form on key indicators of interest to policymakers. It is a quick reference material

for strategy development. The booklet covers indicators on population dynamics, migration, fertility and contraception use, mortality and morbidity, education and health, governance and decision-making, labor participation, and crime statistics, just to mention a few. Further, the Commission provided technical support to the Kenya National Bureau of Statistics (KNBS) to develop the 2022 Kenya Demographic and Health Survey (KDHS) key indicators report. The primary objective of the KDHS is to provide up-to-date estimates of demographic, health, and nutrition indicators to guide the planning, implementation, monitoring, and evaluation of population and health-related programs at the national and county levels. The report was launched on 17th January, 2023. The Commission also contributed to the development of the full report on the gender equality, women empowerment, and disability module of the 2022 Kenya Demographic and Health Survey (KDHS) main report.

- 5.13 Participated and contributed to the 3rd Women's Economic Forum-Kenya Conference hosted by Community Advocacy and Awareness Trust-CRAWN Trust in partnership with the State Department for Gender and the University of Nairobi's Women's Economic Empowerment Hub. The conference took place on 27th -28th February, 2023 at the Safari Park Hotel in Nairobi. The goal of the conference was, 'the role of women groups, government, and private sector in response to women leadership and contribution towards Kenya's economic recovery'. NGECE contributed as a panelist on Gender Responsive Budgets. Further, the Commission participated and contributed as a panelist during a breakfast meeting hosted by Kenyatta University Women's Economic Empowerment (WEE) Hub in partnership with the Institute of Economic Affairs (IEA-Kenya). The panel discussion focused on enforcement of gender mainstreaming in the public sector and strategies for ensuring women have equal access to resources and opportunities
- 5.14 In collaboration with the University of Nairobi, the Commission has been involved in the planning of the National Family Conference 2023, on Gender Equality and Family Socialization for Human Security and Sustainable Development. The conference shall stimulate discussion on family values, advocacy, training, and research on gender issues and will interrogate emerging issues affecting families. The conference seeks to call to upon parents, guardians, Government, religious, media and learning institutions among others to take concrete measures to create and promote a safe space for families to thrive and nurture responsible citizens. The Conference is planned for the Month of May, 2023.
- 5.15 Participated and contributed to a stakeholder webinar to launch and disseminate the report title, 'Disrupting Harm: Conversations with Young Survivors of Online Child Sexual Abuse and Exploitation'. The report provides crucial pointers on online child sexual exploitation and abuse (OCSEA), and the gaps in existing systems at the country level. It highlights key recommendations for governments and other stakeholders on tackling online Child Sexual Abuse and Exploitation. The webinar was held on 26th January 2023.
- 5.16 Through the Nakuru, Garissa Malindi regional offices, the Commission conducted a rapid audit of the National Council for Persons with Disability tax

- exemption vetting process. The commission noted the need for public awareness on the vetting procedure to enhance access to tax waiver opportunities for PWDs.
- 5.17 Facilitated the United Nations Office for Drugs and Crimes (UNODC), The Ethics and Anti-Corruption Commission (EACC) and Kenya National Bureau of Statistics (KNBS) in the conceptualization and design of gender dimensions of corruption. The EACC has been carrying out annual surveys on Corruption without adequate disaggregation of data by gender, and ability Further, the Commission provided technical support Nairobi Metropolitan Area Transport Authority (NaMATA) through the JICA funded Bus Rapid Transit Project to conceptualize an inclusive urban public bus transport system. The Commission also reviewed data collection tools for the baseline survey under this project that will be used to gather necessary data to improve the design of the inclusive bus transport system.
- 5.18 Participated in a workshop convened by Kenyatta University Women's Economic Empowerment Hub to disseminate evidence on the nexus between GBV and Women's Economic Empowerment. The evidence collated by The Kenyatta University Women's Economic Empowerment Hub in collaboration with Nairobi County and Innovations for Poverty Action was based on a research carried out among women survivors of GBV who had received care and support from Gender Based Violence Recovery Center (GBVRC) at the Makueni County Referral Hospital and Life Bloom Services International (LBSI), Naivasha, Nakuru County. The workshop provided valuable research insights into the effectiveness of Rescue, Recovery, and Rehabilitation Programs (RRRPs) implemented by State and non-state actors in helping women survivors recover from GBV and the significance of GBV as a constraint to women's work and women's economic empowerment in the recovery process
- 5.19 Participated and contributed to the launch of the Kenya Reparations Study developed by the Global Survivors Fund (GSF), Grace Agenda, and the Civil Society Organizations (CSO) network. The study sought to identify the reparative needs of survivors of conflict-related sexual violence (CRSV) in Kenya in relation to the 2007-2008 post-election violence and other conflict contexts. The report presents and analyses survivors' perceptions and expectations for reparations, and explores the opportunities to seek and deliver reparation to survivors through judicial and administrative processes.
- 5.20 Contributed in a workshop organized by the Technical University of Kenya on April 26th, 2023, and May 17th, 2023 aimed to disseminating research findings regarding technology transfer assistance, with the goal of enhancing knowledge exchange and technology transfer between Higher Education Institutions (HEIs) and Small and Medium Enterprises (SMEs). The objective of the project is to develop a Technology Transfer Assistance (TTA) model that effectively bridges the gap between technology sources (HEIs/research institutions) and technology users (SMEs) within the Nairobi Innovation ecosystem. During the workshop, the Commission made a presentation on gender inclusivity and its impact on technology transfer from the HEIs to the SMEs.
- 5.21 Participated in a workshop organized by UN Women to commission a study on Political Economy Analysis of Women's Political Participation in Kenya. The primary objective of the study was to enhance the understanding of the

challenges faced by women in politics. As a result of this study, a publication title "Pambana!" was created. The meeting took place on May 23rd, 2023, at Pride Inn Azure in Nairobi. The findings from the study and the publication are expected to contribute to efforts of enhancing women's political participation in Kenya.

- 5.22 Through funding from the European Union and in partnership with Humanity and Inclusion, Kisumu, Nakuru, Isiolo, Kilifi and Garissa regional offices conducted a beneficiary satisfactory survey for the European Union Project "promoting gender-sensitive governance and development in Kenya Project". The survey revealed that the capacities of the youth, PWDs, women and state agencies were enhanced. Persons who felt marginalized prior to the intervention were able to take advantage of available opportunities to improve their lives and contribute to the development of their communities.
- 5.23 Through the Kisumu office participated in the baseline assessment of Women Artisanal Miners in Migori and Kakamega Counties: The objective was to establish the participation of women in the gold value chain, assess the risks and barriers women miners face relating to responsible sourcing in the mining sites, and inform similar programs in mining sector. It was recommended that NGECE to liaise with the respective county governments to advocate for adoption of legal processes and procedures within the mining sites, advocate for inclusion of women in the Artisanal and Small Mining Organizations (ASMO), improve meaningful participation of women miners and for them to take trainings on financial literacy and livelihood diversification especially in trading and agriculture, need to improve mining technologies and health and safety standards of women in the mining sites.
- 5.24 Through the Garissa regional office in collaboration with Elections Observation Group (ELOG) held a meeting on citizen-led assessment of the 2022 electoral process for the Northeastern region. The assessment complimented the sharing of the ELOG report with the communities on Kenya 2022 general elections.
- 5.25 Facilitated the dissemination of baseline report of the survey conducted in 2022 by Abdul Latif Jameel Poverty Action Lab (JPAL) on the topic, 'Friendly workplaces for working mothers: do lactation rooms promote women's labor force participation and productivity? The survey serves as a rapid audit measuring institutional self-reported compliance with the Health Act 2017 on provision of lactation stations for nursing mothers. The survey gathered information about other breastfeeding-friendly and women-friendly workplace policies present in the organizations. Additionally, the study measured demand, attitudes, and beliefs about lactation rooms and other existing workplace policies. Further, on 18th May 2023 the Commission participated in the launch of a Lactation Room at the Ronald Ngala Primary School. The room was designed based on the results from a quasi-experimental study implemented by JPAL, NGECE and the Ministry of Education. The room shall act as a model for scale up in other schools that share similar characteristics with Ronald Ngara Primary School and shall facilitate schools comply with the provisions of section 71 of the Health Act of 2017.

6.0 Strategic Objective 6: Institutional Capacity

During the reporting period, select Commission staff were trained on different areas including; election monitoring and observation, gender-responsive budgeting and gender analysis, preventing and countering violent extremism interventions for sustainability, gender mainstreaming in policy development, gender-based violence and child protection, Prevention of and Response to Gender-Based Violence, mental health, and psycho social support services, women economic empowerment policy advocacy capacity building, effective strategies in addressing SGBV cases in the County, Digital Rights and Protection of civic space for the realization of Sustainable Development Goals (SDGs) in Kenya, Children's Act, 2022, two thirds gender bill and the proposed amendments to Articles 81, 90, 97, 98, 99, 100 and 177, the National Positive Parenting Manual and Guidelines, 2023, and the Convention on the Rights of Persons with Disabilities (CRPD). The trained staff shall apply gained knowledge to improve on programming interventions at the Commission.

7.0 Partners and Collaboration

During the period under review, the Commission engaged and partnered with various partners in the implementation of its programmes. Some of the Partners include:

- a) The Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH, (GIZ)
- b) United Nations Department of Economic and Social Affairs (UNDESA)
- c) World Bank Group
- d) International Development Law Organization (IDLO)
- e) UN Women
- f) UNICEF Kenya
- g) United Nations Office on Drugs and Crime (UONDC)
- h) Marine Institute Canada (Fisheries and Conservations Department
- i) Program for Appropriate Technology in Health (PATH) (Kisumu office)
- j) Independent Physician Associations (IPAS) (Nakuru office)
- k) United States Agency for International Development (USAID)-Nawiri program through Catholic Relief Services
- l) Forum for African Women Educationalists Kenya (FAWE-K)
- m) USAID 4 Better Health (Kitui Regional Office)
- n) Action Aid

Program	Sub-Programs	Outcome	Indicator	Target	Performance	Comments
Promote gender equality and freedom from discrimination	Mainstreaming and Coordination	Enhanced inclusion and participation of SIGs in state and non-state programmes	Operationalized gender and inclusion system	1	1	
		Increased inclusion of SIGs in development agenda	No. of Coordination forums	20	40	Surpassed target
		State compliance with the principles of equality and inclusion	No. of audit reports on gender and inclusion	2	-	Inadequate funding
		Increased level of compliance with principles of equality and inclusion				
		Informed institutions on principles of equality and inclusion	No. of agencies complying with gender and inclusion requirements	300	380	Surpassed target of 300
		Access to justice on issues of equality and inclusion	No. of public interest litigation court cases	1	1	Target achieved
		Informed public on principles of equality and inclusion	No. of fora on public awareness on equality and inclusion held		10	
		Enhanced reporting on violation of SIGs rights Legal, Policies and administrative instruments compliant with the principles of equality and inclusion	No. of legal, policy and administrative instruments reviewed for National Government	15	50	Surpassed target

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

**Legal,
Compliance
and Redress**

Inclusive legal, policy and administrative instruments Adherence to legal provisions that protect SIGs	No. of legal, policy and administrative instruments reviewed for County Governments	5	17	Inadequate funds
State compliance with the principles of equality and inclusion	No of Reports on Compliance prepared and defended	3	6	Target surpassed
Access to justice on issues of equality and inclusion	% complaints processed	100	100	Achieved targets
	No. of operationalized complaints management system	1	-	Inadequate funds
Increased level of compliance with principles of equality and inclusion	No. of County audited for Compliance with requirements for participation of SIGs in the development agenda		-	Inadequate funds

**Public
Education,
Advocacy
and
Research**

Increased participation and representation of SIGs in political parties affairs	No. of political parties audited	20	-	Inadequate funds
Increased level of compliance with principles of equality and inclusion	No. of institutions audited	2	-	Inadequate funds
Availability of information on equality and inclusion	No. Research conducted	1	3	Target surpassed

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

		Improved Service Deliver	No. of staff trained	110	110	Target met
	General Administrative Planning and Support Services	Enhanced capacity to deliver mandate effectively and efficiently	Number of new offices established	1	-	Budget rationalization

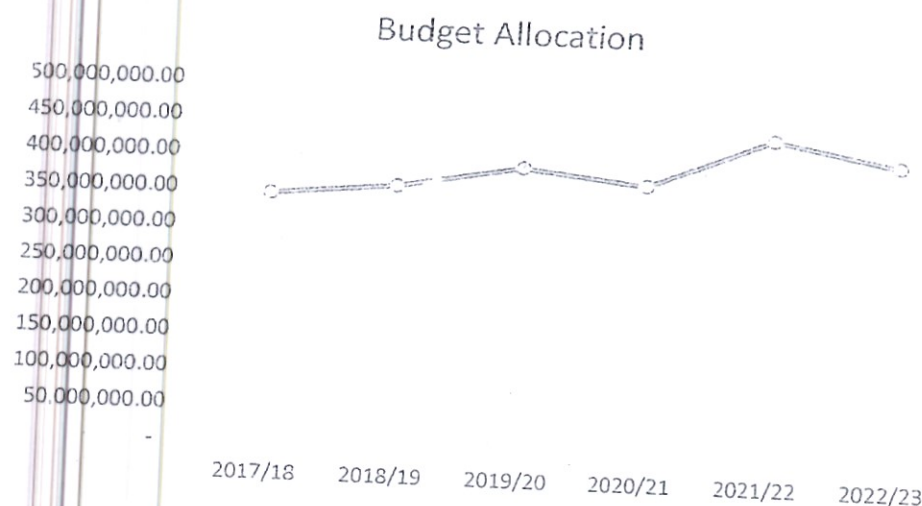
7. MANAGEMENT DISCUSSIONS AND ANALYSIS

Budget Allocations & Expenditure

Over the years the Commission budget has been growing steadily over the past five years as indicated in the table below. However, FY 2020/2021 we had a significant reduction in our budget owing the effects of Covid-19. The Commission has over the years registered an absorption of over 90% with the highest being recorded in the period under review at 99%.

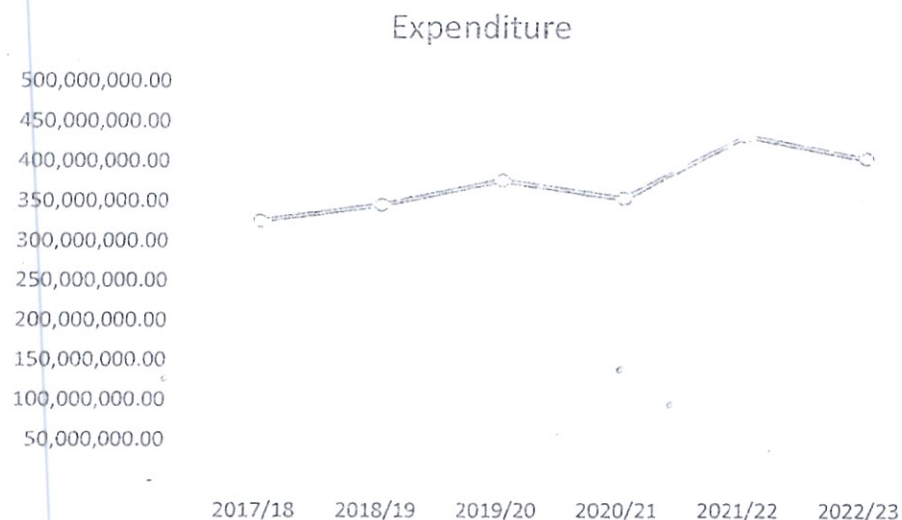
S/N	F/Y	Budget Allocation	Expenditure	Absorption
1	2018/19	360,615,032.00	345,197,543.00	95.7246682
2	2019/20	390,708,973.00	376,118,813.00	96.2657218
3	2020/21	372,012,737.00	353,307,823.65	94.9719696
4	2021/22	439,762,581.00	432,377,399.05	98.3206434
5	2022/23	408,377,176.00	403,541,155.00	98.8157955

Below is a graphical presentation of the Budget Allocation

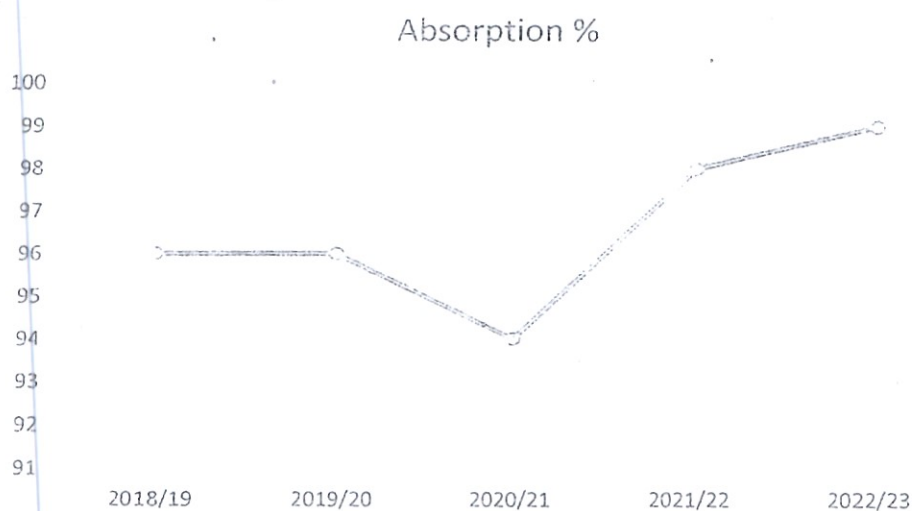


Below is a graphical presentation of the Expenditure

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*



Below is a graphical presentation of the absorption



The National Gender and Equality Commission does not have any development projects under implementation.

8. ENVIROMENTAL AND SUSTAINABILITY REPORTING

a) Sustainability strategy and profile

The National Gender & Equality Commission is established pursuant to The National Gender And Equality Commissions Act, 2011 an Act of Parliament as a successor to the Kenya National Human Rights and Equality Commission pursuant to Article 59(4) of the Constitution; to provide for the membership, powers and functions of the Commission, and for connected purposes enacted by the Parliament of Kenya.

b) Environmental performance /climate change/ mitigation of natural disasters

Gender Equality and Inclusion in Climate Change

Climate change often exacerbates existing inequalities and vulnerabilities. It disproportionately affects Special Interest Groups as they are often more reliant on natural resources and less equipped to adapt to changing environmental conditions. They also have limited access to resources, information, and decision-making processes related to climate change adaptation and mitigation. To integrate gender-responsive and inclusive approaches into climate policies and action, the Commission:

- i. Participated and contributed to the multi-stakeholder workshop on Political Economy Analysis on Air Quality in the Nairobi City Metropolis. The purpose of the workshop was to address sector-specific questions relating to the current practices around minimizing air pollution from five key areas; Waste management, industries (including small businesses), transport, energy, and the legal and institutional framework on air pollution control. Clean Air Catalyst (CAC) organized the workshop.
- ii. As a member of the Technical Advisory Committee (TAC) for the project focused on integrated sound management of mercury in Kenya's artisanal and small-scale gold miners, the Commission has been an integral resource in providing input on how the project can effectively incorporate gender mainstreaming in the artisanal and small-scale gold mining sector. The project is implemented by the State Department for Environment and Climate Change, Ministry of Environment, Climate Change and Forestry.
- iii. Contributed to the development of pragmatic approaches to human rights-based programming in addressing climate change. The joint stakeholder meeting was organized by the UNDP and held on 31st October 2022.
- iv. Through the Garissa Regional Office in partnership with the Commission on Administrative Justice participated in a County Engagement Workshop on Financing Locally Led Climate Change Action (FLLOCA), on 24th -25th April 2023. The forum objectives were to engage county stakeholders in understanding and exploring financing mechanisms for locally-led climate change interventions.

The workshop provided a platform for knowledge exchange, capacity building and collaboration to support climate resilience and sustainable development at the local level.

c) Employee welfare

In order for the Commission employees to work effectively, they need to have support from the Commission for their remunerations, relevant professional development, good working environment and life after retirement. This is based on the recognition that employee whose individual needs are met feel valued and appreciated and will be more productive in the execution of their duties. The Commission has an approved HR manual that guides hiring process, career development, appraisal, and reward systems.

The commission complies fully with all the requirements in the Occupational safety and health act 2007 and its regulations.

d) Operational practices/ Market place practices

The commission has ensured that procurement of goods and services are done based on the availability of funds as per the PFM requirements. The payments to suppliers have been prompt and in a transparent manner. The Commission did not have any pending bills in the FY 2022/2023.

e) Community Engagements-

As a Constitutional Commission, NGEK is bound by Article 249 of the Constitution of Kenya 2010, which provides the objects of the commissions and the independent offices as being to protect the sovereignty of the people; secure the observance by all State organs of democratic values and principles; and promote constitutionalism. The Constitution of Kenya 2010 has several provisions to guide NGEK in the implementation of its mandate. In particular, Article 10 on National Values and Principles of Governance includes; human dignity, equity, inclusiveness equality, non-discrimination and protection of the marginalized.

In this regard the commission has participated in several CSR interventions/ Engagements i.e. visit to rescue centers in Kiambu and nyeri counties, giving pro-bono legal services and participating in legal aid clinics in Nyeri county among others.

as at that date. The Accounting Officer in charge of the National Gender and Equality Commission further confirms the completeness of the accounting records maintained for the National Gender and Equality Commission, which have been relied upon in the preparation of the National Gender and Equality Commission'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 Commission has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable) and that the National Gender and Equality Commission'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 National Gender and Equality Commission'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 National Gender and Equality Commission's financial statements were approved and signed by the Accounting Officer on 9th Jan 2024.



Betty Sungura, EBS
COMMISSION SECRETARY/CEO



CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

9. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government National Gender and Equality Commission shall prepare financial statements in respect of that National Gender and Equality Commission. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by 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 National Gender and Equality Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year ended on June 30, 2023. 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 National Gender and Equality Commission, (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 National Gender and Equality Commission; (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 National Gender and Equality Commission'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 *National Gender and Equality Commission's* financial statements give a true and fair view of the state of the National Gender and Equality Commission's transactions during the financial year ended June 30, 2023, and of the National Gender and Equality Commission's financial position

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GENDER AND EQUALITY COMMISSION FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Gender and Equality Commission set out on pages 1 to 17, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Gender and Equality Commission as at 30 June, 2023, 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 the 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 the National Gender and Equality Commission Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Pending Accounts Payable

Note 16.1 to the financial statements reflects pending accounts payable balance of Kshs.295,800 owed to suppliers that had not been paid at the close of the year. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of this matter.

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 ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Implement Integrated Personnel Payroll Database (IPPD)

The statement of receipts and payments reflects compensation of employees amount of Kshs.245,438,929. During the year under review, the Commission had ninety-eight (98) employees in various cadres in the establishment. However, a review of the payroll and human resource records revealed that the Commission did not use the Integrated Personnel Payroll Database (IPPD) in managing its payroll contrary to Circular No.OP.CAB/31A, dated 4 August, 2022 which required all public service organizations to adopt a unified human resource system. Further, The National Treasury Circular No.13/2019 Ref: ES 1/032/'E' (94), dated 28 August, 2019 on guidelines for preparation of the 2020/2021–2022/2023 provided that allocation for personnel emoluments must be supported by Integrated Personnel Payroll Database (IPPD). No satisfactory explanation was provided for the failure by the Commission to implement the IPPD.

In the circumstances, the Commission was in breach of the government policy on the use of a unified human resource management system.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 controls, risk management and governance.

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 Management is aware of the intention to terminate the Commission or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

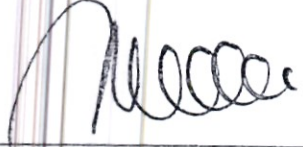
19 January, 2024

**11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
30TH JUNE 2023**

	Note	30.06.2023	30.04.2022
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	398,148,932	432,378,070
Other Revenues	2		
TOTAL REVENUES		398,148,932	432,378,070
PAYMENTS			
Compensation of Employees	3	245,438,929	237,064,009
Use of goods and services	4	137,477,226	167,601,467
Social Security Benefits	5	7,500,000	7,500,000
Acquisition of Assets	6	13,125,000	20,211,923
TOTAL PAYMENTS		403,541,155	432,377,399
SURPLUS/DEFICIT		(5,392,223)	671

(The deficit reported is as a result of partial utilization of Kshs 10,131,000 Ford Foundation Grant which was part of the closing balances in the previous Financial Year)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Gender and Equality Commission financial statements were approved on 9th Jan 2024 and signed by

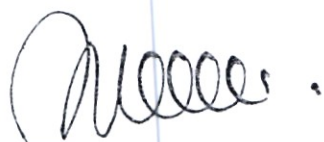

Betty Sungura, EBS
COMMISSION SECRETARY/CEO


CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

12. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2023

	Note	30.06.2023	30.06.2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	45,120,030	47,445,773
Total Cash And Cash Equivalents		45,120,030	47,445,773
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	-	-
TOTAL FINANCIAL ASSETS		45,120,030	47,445,773
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	9	39,745,352	36,678,201
NET FINANCIAL ASSETS		5,374,679	10,767,572
REPRESENTED BY			
Fund balance b/fwd	10	10,767,572	10,898,780
Prior year adjustments	11	(671)	(131,880)
Surplus/Deficit for the year		(5,392,223)	671
NET FINANCIAL POSSITION		5,374,678	10,767,571

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Gender and Equality Commission financial statements were approved on 9th Jan 2024 and signed by:



Betty Sungura, EBS
COMMISSION SECRETARY/CEO

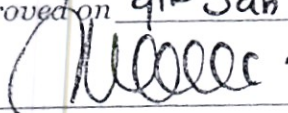


CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

5. CASH FLOW STATEMENT AS AT 30TH JUNE 2023

	Note	30.06.2023	30.06.2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	398,148,932	432,378,070
Other Revenues	2	-	-
		398,148,932	432,378,070
Payments for operating expenses			
Compensation of Employees	3	245,438,929	237,064,009
Use of goods and services	4	137,477,226	167,601,467
Social Security Benefits	5	7,500,000	7,500,000
		390,416,155	412,165,476
Adjusted for:			
Prior Year Adjustments	11	(671)	(131,880)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	12	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	13	3,067,151	22,737,728
CASHFLOW FROM INVESTING ACTIVITIES		10,799,256	42,818,442
Acquisition of Assets	6	(13,125,000)	(20,211,923)
Net cash flows from Investing Activities		(13,125,000)	(20,211,923)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,325,744)	22,606,519
Cash and cash equivalent at BEGINNING of the year		47,445,773	24,839,253
Cash and cash equivalent at END of the year		45,120,029	47,445,772

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The National Gender and Equality Commission financial statements were approved on 9th Jan 2024 and signed by:


Betty Sungura, EBS
COMMISSION SECRETARY/CEO


CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

6. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2022/23

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	398,246,176		398,246,176	398,148,932	97,244	
Total Receipts	398,246,176	0	398,246,176	398,148,932	97,244	100%
Payments						
Compensation of Employees	245,440,000		245,440,000	245,438,929	1,071	100%
Use of goods and services	141,537,176		141,537,176	137,477,226	4,059,950	97%
Social Security Benefits	7,500,000		7,500,000	7,500,000	0	100%
Acquisition of Assets	13,900,000		13,900,000	13,125,000	775,000	94%
Grand Total	408,377,176	-	408,377,176	403,541,155	4,836,021	99%
Surplus/Deficit				(5,392,223)		

The National Gender and Equality Commission financial statements were approved on 9th Jan 2024 and signed by:



Betty Sungura, EBS
COMMISSION SECRETARY/CEO



CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

(A) SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR FY2022/23

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=c-d	f=d/c %
RECEIPTS						
Exchequer releases	398,246,176		398,246,176			
Total Receipts	398,246,176	0	398,246,176	398,148,932	97,244	
				398,148,932	97,244	100%
Payments						
Compensation of Employees	245,440,000		245,440,000			
Use of goods and services	132,806,176		132,806,176	245,438,929	1,071	100%
Social Security Benefits	7,500,000		7,500,000	131,963,152	843,024	99%
Acquisition of Assets	12,500,000		12,500,000	7,500,000	0	100%
Grand Total	398,246,176	-	398,246,176	12,489,000	11,000	100%
Surplus/Deficit				397,391,081	855,095	100%

The National Gender and Equality Commission financial statements were approved on 9th Jan 2024 and signed by:



Betty Sungura, EBS
COMMISSION SECRETARY/CEO



CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

**(B) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR
FY2022/2023**

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=c-d	f=d/c %
RECEIPTS						
Exchequer releases	10,131,000		10,131,000	5,768,205.00	4,362,795	57%
Total Receipts	10,131,000		10,131,000	5,768,205.00	4,362,795	57%
PAYMENTS						
Use of goods and services	8,731,000		8,731,000	5,132,205.00		59%
Acquisition of assets	1,400,000		1,400,000	636,000.00		
Grand Total	10,131,000	0	10,131,000	5,768,205	0	57%
Surplus/Deficit	-	-	-	-	4,362,795.00	

(The development project under Ford Foundation with a grant of Kshs 10,131,000 has a project implementation from November 2019 to May 2024)

The National Gender and Equality Commission financial statements were approved on 9th Jan 2024 and signed by:



Betty Sungura, EBS
COMMISSION SECRETARY/CEO



CPA Beatrice Jepkosgei Cheruiyot
ASSISTANT DIRECTOR (FP&A)
ICPAK: 6061

15. NOTES TO THE FINANCIAL STATEMENTS

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 International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note 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 financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting National Gender and Equality Commission

The financial statements are for the National Gender and Equality Commission. The financial statements encompass the reporting National Gender and Equality Commission as specified under Section 81 of the PFM Act 2012.

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the National Gender and Equality Commission for all the years presented.

a) Recognition of Receipts

The National Gender and Equality Commission recognises all receipts from various sources when the event occurs, and the related cash has been received by the National Gender and Equality Commission.

(i) Transfers from the Exchequer

Transfers from the exchequer are 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 National Gender and Equality Commission.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when payment advice is received by the recipient National Gender and Equality Commission or by the beneficiary. In the case of a grant/loan in kind, such grants are recorded upon receipt of the grant item and determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of direct payment.

During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in the cancellation of external assistance loans.

(iii) Other receipts

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

b) Recognition of payments

The National Gender and Equality Commission recognises all payments when the event occurs, and the related cash has been paid out by the Commission.

i) Compensation of Employees

Salaries and wages, allowances, and statutory contributions for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

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

iii) Acquisition of Fixed Assets

The payment on an acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from the 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 a receipt and as payment.

A fixed asset register is maintained and a summary is provided for purposes of consolidation. This summary is disclosed as annexure 1 to the financial statements.

iv) Acquisition of Fixed Assets

The payment on an acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from the 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 a receipt and as payment.

A fixed asset register is maintained and a summary is provided for purposes of consolidation.

v) In-kind contributions

In-kind contributions are donations that are made to the National Gender and Equality Commission 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 National Gender and Equality Commission includes the such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at the 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 an insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and various commercial banks at the end of the financial year.

A bank account register is maintained and a summary is provided for purposes of consolidation.

d) Imprests and advances

For 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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third-party deposits and retention

For these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties.

This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament for the period 1st July 2021 to 30th June 2022 as required by Law.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 10 explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party Entity C and another Entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the National Gender and Equality Commission; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some the contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public-Private Partnerships, The National Gender and Equality Commission does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 13.3 and Annex 2 of this financial statement is a register of the contingent liabilities in the year.

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

Notes to the Financial Statements

1. Exchequer releases

Description	2022- 2023	2021- 2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	100,540,362	76,422,388
Total Exchequer Releases for quarter 2	112,821,069	120,854,007
Total Exchequer Releases for quarter 3	49,876,002	78,909,172
Total Exchequer Releases for quarter 4	134,911,499	156,192,504
TOTAL	398,148,932	432,378,070

2. Other revenues

	30.06.2023	30.06.2022
	Kshs	Kshs
Other receipts		
TOTAL	-	-

3. Compensation to employees

	30.06.2023	30.06.2022
	Kshs	Kshs
Basic salaries of permanent employees	148,652,646	139,206,435
Personal allowances paid as part of salary	74,259,031	75,876,608
Employer Contributions Compulsory national social security schemes	22,527,253	21,980,966
TOTAL	245,438,929	237,064,009

4. Use of Goods and Services

	30.06.2023	30.06.2022
	Kshs	Kshs
Utilities, supplies and services	1,999,998	2,398,850
Communication, supplies and services	3,011,507	5,393,525
Domestic travel and subsistence	25,578,275	18,482,879
Foreign travel and subsistence	16,416,069	6,000,000
Printing, advertising and information supplies & services ^e	731,836	7,150,583
Rentals of produced assets	40,175,126	41,883,861
Training expenses	5,594,310	9,042,763
Hospitality supplies and services	1,578,421	4,215,284
Insurance costs	35,395,756	36,157,394
Specialised materials and services	0	192,000
Office and general supplies and services	24,660	3,466,321
Other operating expenses	1,711,900	25,201,955
Routine maintenance – vehicles and other transport	1,352,858	3,431,145
Routine maintenance – other assets	389,500	831,662
Fuel Oil and Lubricants	3,517,012	3,753,246
TOTAL	137,477,226	167,601,467

5. Social Security Benefits

	30.06.2023	30.06.2022
	Kshs	Kshs
Government pension and retirement benefits	7,500,000	7,500,000
TOTAL	7,500,000	7,500,000

6. Acquisition of Assets

	30.06.2023	30.06.2022
	Kshs	Kshs
Non Financial Assets		
Refurbishment of Buildings		1,193,280
Purchase of Vehicles and Other Transport Equipment	12,489,000	11,402,000
Purchase of Office Furniture and General Equipment	636,000	7,616,643
TOTAL	13,125,000	20,211,923

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

7. Bank Accounts

Name of Bank, Account No. & currency	30.06.2023	30.06.2022
	Kshs	Kshs
Central Bank of Kenya, 1000181532, Recurrent	49,639	672
Central Bank of Kenya, 1000414855,	4,689,140	10,131,000
Central Bank of Kenya, 1000182385, Deposits	39,745,352	36,678,201
Central Bank of Kenya, 1000414863, Access&	635,900	635,900
Total	45,120,030	47,445,773

8. Imprests and Advances

Description	30.06.2023	30.06.2022
	Kshs	Kshs
Government Imprests	-	-
TOTAL	-	-

[No outstanding imprests]

9. Third-party deposits and retention

	30.06.2023	30.06.2022
	Kshs	Kshs
Deposits	39,745,352	36,678,201
Other Payables		0
TOTAL	39,745,352	36,678,201

10. Fund Balance Brought Forward

	30.06.2023	30.06.2022
	Kshs	Kshs
Bank accounts	47,445,773	24,839,253
Cash in hand	0	0
Receivables - Outstanding Imprests	0	0
Payables - Deposits	(36,678,201)	(13,940,473)
TOTAL	10,767,572	10,898,780

*The National Gender and Equality Commission Reports and Financial Statements
For the Year ended June 30th 2023*

11. Prior year adjustments

Description	Balance b/f 2021/2022	Balance b/f 2020/2021
	Kshs	Kshs
Bank account Balances	(671)	(131,880)
Cash in hand		
Accounts Payables		
Receivables		
	(671)	(131,880)

12. (Increase)/ Decrease in Advances and Imprests (Receivables)

	KShs	KShs
Receivables as at 1 st Jan(a)	-	
Receivables as at 31st Mar (b)	-	-
Increase)/ Decrease in Receivables (c=(b-a))	-	-

(Receivable as at 1st July for FY 2022/23 should be the same as receivable as at 30th June for FY 2021/22)

13. Increase/ (Decrease) in Retention and Third-Party Deposits (Payables)

	45,107	44,742
Payables as at 1 st Jul 2023	36,678,201	13,940,473
Payables as at 30th Jun 2023	39,745,352	36,678,201
Increase/ (Decrease) in payables	3,067,151	22,737,728

(Payables as at 1st July for FY 2022/23 should be the same as receivable as at 30th June for FY 2021/22)

14. Related Party Disclosures

Related party disclosure is encouraged under the non-mandatory section of the Cash Basis IPSAS.

The following comprises related parties to the National Gender and Equality Commission

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;

- iii) County Governments; and
- iv) State Corporations and Semi-Autonomous Government Agencies.

15. OTHER IMPORTANT DISCLOSURES

15.1: Pending Accounts Payable

	30.06.2023	30.06.2022
	Kshs	Kshs
Supply of services	295,800.00	0
TOTAL	295,800.00	-

15.2: Pending Staff Payables – *No pending payables*

15.3 Contingent Liabilities- Ksh 16,255,894.00

15.4 Progress on follow-up of Prior Years Auditor-General's recommendations

No unresolved issues raised by the Auditor General

16. ANNEXES

Annexe 1 – Contingent Liabilities Register

S/No	Payee	Transaction Number	Line Description	Amount (Kshs)
1	Muranga Teachers Training College	Inv. No. MTTC/NSEC /1/002	Conference facilities - Regional forum with organizations of persons with disabilities and individual PWDS in Muranga County	295,800

Annexe 2 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Legal	Prof Rose Odhiambo	Kshs	16,255,894		Funds set aside in the deposit account

Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport Equipment	73,050,000	12,489,000	0	0	85,539,000
Office equipment, furniture & fittings	44,615,621	0	0	0	44,615,621
ICT equipment	11,680,610	636,000	0	0	12,316,610
Total	129,346,231	13,125,000	0	0	142,471,231

Annexe 4- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be 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
- xi. GOK IFMIS Budget Execution by Programmes and



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2141-National Gender and Equality Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	398,148,932.00	432,378,069.65
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		398,148,932.00	432,378,069.65
PAYMENTS			
Compensation of Employees	12	245,438,929.35	237,064,008.90
Use of goods and Services	13	137,477,225.80	167,601,467.10
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	7,500,000.00	7,500,000.00
Acquisition of Assets	18	13,125,000.00	20,211,923.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		403,541,155.15	432,377,399.00
SURPLUS/DEFICIT		(5,392,223.15)	670.65

Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

Entity: 2141-National Gender and Equality Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	36,678,200.95	13,940,472.50
Transfers of retentions during the year	26,747,046.00	31,330,040.05
Payments made out of deposit account during the year	23,679,895.35	8,592,311.60
Closing Balance	39,745,351.60	36,678,200.95
Principal Secretary Controller Principal Accounts		

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 2141-National Gender and Equality Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	45,120,030.35	47,445,772.95
Other Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		45,120,030.35	47,445,772.95
Accounts Receivables - Outstanding Imprest	23	0.00	0.50
Clearance Accounts			
ALL FINANCIAL ASSETS		45,120,030.35	47,445,773.45
FINANCIAL LIABILITIES			
Accounts Payables - Deposits	24	39,745,351.60	36,678,200.95
FINANCIAL ASSETS		5,374,678.75	10,767,572.50
REPRESENTED BY			
Balance b/fwd	25	10,767,572.50	10,898,782.85
Year Adjustment	26	(670.60)	(131,881.00)
Surplus/Deficit for the Year		(5,392,223.15)	670.65
FINANCIAL POSITION		5,374,678.75	10,767,572.50

Statement has been prepared, reviewed and approved by the following:

Prepared By: _____
Reviewed By: _____
Approved By: _____

Date: _____
Date: _____
Date: _____

STATEMENT OF CASH FLOW

Entity: 2141-National Gender and

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign	3	0	0
Exchequer releases	4	398,148,932.00	432,378,069.65
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	0	0
Payments for Operating Expenses			
Compensation of Employees	12	245,438,929.35	237,064,008.90
Use of goods and Services	13	137,477,225.80	167,601,467.10
Subsidies	14	0	0
Transfers to Other Government Units	15	0	0
Other Grants and Transfers	16	0	0
Social Security Benefits	17	7,500,000.00	7,500,000.00
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :			
Adjustments during the year		3,067,151.00	22,737,729.80
Prior year adjustments		-670.6	-131,881.00
Net Cash From Operating Activities	A	10,799,256.00	42,818,442.45
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0	0
Acquisition of Assets	18	13,125,000.00	20,211,923.00
Net Cash Flow From Investing Activities	B	-13,125,000.00	-20,211,923.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and	20	0	0
Net Cash Flow From Financing	C	0	0
NET INCREASE IN CASH AND CASH	A+B+C	-2,325,744.00	22,606,519.45
Cash and Cash Equivalent at		47,445,772.95	24,839,253.50
Cash and Cash Equivalent at END of	22A+22B	45,120,028.95	47,445,772.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____
Reviewed By: _____
Approved By: _____

Date: _____
Date: _____
Date: _____



Budget Execution by Programme and Economic Classification

Entity: 2141-National Gender and Equality Commission

Period: JUL-22 To JUN-23

Program	Item	Description	Approved Budget	Actual Payments	Variance
00000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
10000000		Promotion of Gender Equality and Freedom from Discrimination	408,377,176.00	403,541,155.15	4,836,020.85
	2110000	Wages and Salary Contributions	222,912,731.00	222,911,676.80	1,054.20
	2120000	Social Contributions	22,527,269.00	22,527,252.55	16.45
	2210000	Goods and Services	139,661,176.00	135,734,868.60	3,926,307.40
	2220000	Routine Maintenance	1,876,000.00	1,742,357.20	133,642.80
	2710000	Social Security Benefits	7,500,000.00	7,500,000.00	0.00
	3110000	Acquisition of Fixed Capital Assets	13,900,000.00	13,125,000.00	775,000.00
		Grand Total	408,377,176.00	403,541,155.15	4,836,020.85

Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Budget Execution By Programmes and Sub-Programmes

Entity: 2141-National Gender and Equality Commission

Period: JUL-22 TO JUN-23

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	0	Default - Non Programmatic	0	0	0
621000000		Promotion of Gender Equality and Freedom from	408,377,176.00	403,541,155.15	4,836,020.85
	621010000	Legal Compliance and Redress	10,494,301.00	10,494,301.00	0.00
	621020000	Mainstreaming and Coordination	19,659,901.00	14,823,880.15	4,836,020.85
	621030000	Public Education, Advocacy, And Research	13,362,204.00	13,362,204.00	0.00
	621040000	General Administration Planning and Support	364,860,770.00	364,860,770.00	0.00
Grand Total			408,377,176.00	403,541,155.15	4,836,020.85

The Statement has been prepared, reviewed and approved by the following:

Prepared _____

Date: _____

Reviewed _____

Date: _____

Approved _____

Date: _____

Budget Execution by Heads and Programmes

Entity: 2141-National Gender and Equality

Period: JUL-22 To JUN-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
0		Default Value (Non- Departmental)			
	0	Default - Non Programmatic	0	0	0
2141000100		Headquarters Administrative Services	0	0	0
	0	Default - Non Programmatic	253,174,042.00	253,174,042.00	0.00
	621000000	Promotion of Gender Equality and Freedom	0	0	0
2141000200		Field Services	253,174,042.00	253,174,042.00	0.00
	621000000	Promotion of Gender Equality and Freedom	145,072,134.00	144,598,908.15	473,225.85
2141100100		Integrating Gender in Peace Building and	145,072,134.00	144,598,908.15	473,225.85
	621000000	Promotion of Gender Equality and Freedom	0	0	0
2141100200			0	0	0
	621000000	Promotion of Gender Equality and Freedom	0	0	0
2141100300			0	0	0
	621000000	Promotion of Gender Equality and Freedom	0	0	0
2141100400		Agency of Disabled & Their networks to	0	0	0
	621000000	Promotion of Gender Equality and Freedom	10,131,000.00	5,768,205.00	4,362,795.00
			10,131,000.00	5,768,205.00	4,362,795.00
		Grand Total	408,377,176.00	403,541,155.15	4,836,020.85

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____
Reviewed By: _____
Approved By: _____

Date: _____
Date: _____
Date: _____

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

REC-NATIONAL GENDER & EQUALITY COM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181532

Balance as per bank certificate

49,638.75

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

672.30

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

50,311.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

DEP-NATIONAL GENDER & EQUALITY COM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182385

Balance as per bank certificate

39,995,351.60

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

39,995,351.60

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

BANK RECONCILIATION

From Date : 01-JUL-22 To : 30-JUN-23

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000414855

Dev - National Gender and Equalit

Balance as per bank certificate

4,689,140.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

4,689,140.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

**Trial Balance
Comparison Report**

Entity: 2141-National
Gender and Equality
Commission

Current Period: JUL-
22 To JUN-23

Compare With: JUL-
21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320202 Capital Grants from International Organizations	0	0	0	0
1320200 Grants from International Organizations - Direct Payments AIA	0	0	0	0
1320000 Grants from International Organisations	0	0	0	0
1420299 Other Receipts from Administrative Fees and Charges	0	0	0	0
1420200 Administrative Fees and Charges	0	0	0	0
1420000 Sales of Goods and Services	0	0	0	0
2110101 Basic Salaries - Civil Service	148,652,646.00	0	139,206,435.45	0
2110100 Basic Salaries - Permanent Employees	148,652,646.00	0	139,206,435.45	0
2110201 Contractual Employees	0	0	0	0
2110202 Casual Labour - Others	0	0	0	0
2110200 Basic Wages - Temporary Employees	0	0	0	0
2110301 House Allowance	52,296,040.05	0	53,049,524.60	0
2110310 Top-up Allowance	6,157,660.00	0	6,096,258.25	0
2110314 Transport Allowance	10,194,150.45	0	11,554,824.70	0
2110320 Leave Allowance	5,611,180.30	0	5,176,000.00	0
2110321 Administrative Allowance	0	0	0	0
2110300 Personal Allowances paid as part of Salary	74,259,030.80	0	75,876,607.55	0
2110000 Wages and Salary Contributions	222,911,676.80	0	215,083,043.00	0
2120101 Employer Contributions to National Social Security Fund	258,624.00	0	245,600.00	0
2120103 Employer Contribution to Staff Pensions Scheme	22,268,628.55	0	21,735,365.90	0
2120100 Employer Contributions to Compulsory National Social Security Schemes	22,527,252.55	0	21,980,965.90	0

2120000 Social Contributions	22,527,252.55	0	21,980,965.90	0
2210101 Electricity	1,999,997.70	0	2,398,850.45	0
2210102 Water and Sewerage Charges	0	0	0	0
2210100 Utilities, Supplies and Services	1,999,997.70	0	2,398,850.45	0
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	566,999.05	0	1,976,985.65	0
2210202 Internet Connections	2,181,999.60	0	2,499,999.20	0
2210203 Courier & Postal Services	110,050.00	0	183,939.95	0
2210206 Licencing fees for Communication	152,458.00	0	732,600.15	0
2210200 Communication, Supplies and Services	3,011,506.65	0	5,393,524.95	0
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,524,795.00	0	4,587,562.50	0
2210302 Accommodation - Domestic Travel	6,345,800.00	0	5,354,865.00	0
2210303 Daily Subsistence Allowance	9,723,410.10	0	6,909,190.00	0
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,694,869.70	0	1,375,001.00	0
2210310 Field Operational Allowance	289,400.00	0	0	0
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	25,578,274.80	0	18,226,618.50	0
2210401 Travel Costs (airlines, bus, railway, etc.)	7,805,118.10	0	2,500,000.00	0
2210402 Accommodation	0	0	0	0
2210403 Daily Subsistence Allowance	7,110,951.35	0	3,500,000.00	0
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	1,499,999.45	0	0	0
2210400 Foreign Travel and Subsistence, and other transportation costs	16,416,068.90	0	6,000,000.00	0
2210502 Publishing & Printing Services	254,600.00	0	2,691,109.65	0
2210503 Subscriptions to Newspapers, Magazines and Periodicals	215,191.00	0	226,000.00	0
2210504 Advertising, Awareness and Publicity Campaigns	205,045.00	0	2,500,000.00	0
2210505 Trade Shows and Exhibitions	57,000.00	0	1,989,733.00	0
2210500 Printing, Advertising and Information Supplies and Services	731,836.00	0	7,406,842.65	0
2210603 Rents and Rates - Non-Residential	40,172,425.60	0	40,499,998.50	0
2210604 Hire of Transport, Equipment	2,700.00	0	1,383,862.00	0
2210600 Rentals of Produced Assets	40,175,125.60	0	41,883,860.50	0
2210701 Travel Allowance	834,872.00	0	1,085,067.00	0

2210703 Production and Printing of Training Materials	853,074.00	0	1,400,000.00	0
2210704 Hire of Training Facilities and Equipment	1,590,879.00	0	2,828,256.00	0
2210708 Trainer Allowance	243,736.00	0	200,000.00	0
2210710 Accommodation Allowance	974,940.00	0	1,499,999.00	0
2210711 Tuition Fees Allowance	1,096,809.00	0	1,900,000.00	0
2210712 Trainee Allowance	0	0	129,441.00	0
2210700 Training Expenses	5,594,310.00	0	9,042,763.00	0
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	998,421.00	0	1,757,284.00	0
2210802 Boards, Committees, Conferences and Seminars	580,000.00	0	1,800,000.00	0
2210805 National Celebrations	0	0	658,000.00	0
2210800 Hospitality Supplies and Servi	1,578,421.00	0	4,215,284.00	0
2210901 Group Personal Insurance	2,899,378.65	0	3,428,889.45	0
2210903 Plant, Equipment and Machinery Insurance	400,000.00	0	299,793.00	0
2210904 Motor Vehicle Insurance	0	0	0	0
2210910 Medical Insurance	32,096,377.80	0	32,428,711.50	0
2210900 Insurance Costs	35,395,756.45	0	36,157,393.95	0
2211009 Education and Library Supplies	0	0	0	0
2211016 Purchase of Uniforms and Clothing - Staff	0	0	192,000.00	0
2211000 Specialised Materials and Supp	0	0	192,000.00	0
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	0	0	1,699,187.50	0
2211102 Supplies and Accessories for Computers and Printers	24,360.00	0	1,669,905.00	0
2211103 Sanitary and Cleaning Materials, Supplies and Services	300	0	97,228.00	0
2211100 Office and General Supplies and Services	24,660.00	0	3,466,320.50	0
2211201 Refined Fuels and Lubricants for Transport	3,517,011.50	0	3,753,246.10	0
2211200 Fuel Oil and Lubricants	3,517,011.50	0	3,753,246.10	0
2211301 Bank Service Commission and Charges	0	0	0	0
2211305 Contracted Guards and Cleaning Services	893,500.00	0	1,589,997.00	0
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	79,600.00	0	1,499,251.00	0
2211308 Legal Dues/fees, Arbitration and Compensation Payments	37,800.00	0	19,661,541.00	0
2211310 Contracted Professional Services	420,000.00	0	1,099,999.20	0
2211311 Contracted Technical Services	281,000.00	0	1,351,167.00	0

2211321 Parking charges	0	0	0	0
2211322 Binding of Records	0	0	0	0
2211300 Other Operating Expenses	1,711,900.00	0	25,201,955.20	0
2210000 Goods and Services	135,734,868.60	0	163,338,659.80	0
2220101 Maintenance Expenses - Motor Vehicles	1,352,857.55	0	3,431,145.30	0
2220100 Routine Maintenance - Vehicles	1,352,857.55	0	3,431,145.30	0
2220202 Maintenance of Office Furniture and Equipment	19,500.00	0	84,152.00	0
2220210 Maintenance of Computers, Software, and Networks	369,999.65	0	747,510.00	0
2220200 Routine Maintenance - Other Assets	389,499.65	0	831,662.00	0
2220000 Routine Maintenance	1,742,357.20	0	4,262,807.30	0
2710102 Gratuity - Civil Servants	7,500,000.00	0	7,500,000.00	0
2710100 Government Pension and Retirement Benefits	7,500,000.00	0	7,500,000.00	0
2710000 Social Security Benefits	7,500,000.00	0	7,500,000.00	0
3110302 Refurbishment of Non-Residential Buildings	0	0	1,193,280.00	0
3110300 Refurbishment of Buildings	0	0	1,193,280.00	0
3110701 Purchase of Motor Vehicles	12,489,000.00	0	11,170,000.00	0
3110704 Purchase of Bicycles and Motorcycles	0	0	232,000.00	0
3110700 Purchase of Vehicles and Other Transport Equipment	12,489,000.00	0	11,402,000.00	0
3111001 Purchase of Office Furniture and Fittings	0	0	2,187,970.00	0
3111002 Purchase of Computers, Printers and other IT Equipment	353,000.00	0	2,722,220.00	0
3111009 Purchase of other Office Equipment	283,000.00	0	2,706,453.00	0
3111000 Purchase of Office Furniture and General Equipment	636,000.00	0	7,616,643.00	0
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0	0	0	0
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0	0	0	0
3110000 Acquisition of Fixed Capital Assets	13,125,000.00	0	20,211,923.00	0
6530101 Ministry HQ Recurrent Bank A/C	223,291.30	0	672	0
6530100 Recurrent Bank Accounts	223,291.30	0	672	0
6530000 Recurrent Bank Accounts	223,291.30	0	672	0
6540101 Ministry HQ Development Bank A	5,325,040.00	0	10,766,900.00	0
6540100 Development Bank Accounts	5,325,040.00	0	10,766,900.00	0

6540000 Development Bank Accounts	5,325,040.00	0	10,766,900.00	0
6550101 Ministry HQ Deposit Bank A/C	39,745,351.60	0	36,678,200.95	0
6550100 Deposit Bank Accounts	39,745,351.60	0	36,678,200.95	0
6550000 Deposit Bank Account	39,745,351.60	0	36,678,200.95	0
6580101 Cash	0	0	0	0
6580102 Cash at Hand - imprest	0	0	0	0
6580104 Cash in Transit	0	176,750.30	0	0
6580100 Cash in Hand	0	176,750.30	0	0
6580000 Cash in Hand	0	176,750.30	0	0
6710101 Staff Loans - General	0	0	0	0
6710103 Salary advance	0	0	0	0
6710100 Debtors & Advances - Employees	0	0	0	0
6710000 Domestic Debtors & Advances	0	0	0	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	3,097.75	0	0.5	0
6740100 Other Debtors & Pre-payments	3,097.75	0	0.5	0
6740000 Other Debtors & Pre-payments	3,097.75	0	0.5	0
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	0	0	0
6760100 Imprests	0	0	0	0
6760000 Government Imprests	0	0	0	0
6780101 General Suspense A/C	0	0	0	0
6780111 Salary Advance Recovery	0	0	0	0
6780100 Suspense & Clearance Account	0	0	0	0
6780000 Suspense & Clearance Account	0	0	0	0
6790102 Receiving Inventory A/C	0	0	0	0
6790100 Other Current System A/cs	0	0	0	0
6790000 Other Current Assets (System r	0	0	0	0
7310101 General Deposits	0	39,745,351.60	0	36,678,200.95
7310103 Fuel Levy	0	0	0	0
7310100 General Deposits Items	0	39,745,351.60	0	36,678,200.95
7310000 Deposits	0	39,745,351.60	0	36,678,200.95
7320001 PAYE	0	0	0	0
7320002 NHIF	0	0	0	0
7320006 NSSF	0.00	0	0.00	0
7320007 Co-operatives	0	0.00	0	0.00
7320008 Insurances	0.00	0	0.00	0
7320012 Staff Welfare Associations	0	0	0	0
7320013 HELB Deductions	0	0	0	0
7320016 Mortgages	0	0	0	0
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0	0	0	0

7320102 NHIF	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320112 Staff Welfare Associations	0	0	0	0
7320113 HELB Deductions	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320120 Staff Contribution	0	0	0	0
7320199 Salary Control Account	0	0	0	0
7320100 Salary Deductions	0	0	0	0
7320201 Contractors Retention Money	0	0	0	0
7320203 Inter Bank Transfers	0	0	0	0
7320200 Other General Liabilities	0	0	0	0
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7330101 Contractors Retention Money	0	0	0	0
7330100	0	0	0	0
7330000 Other General Liabilities	0	0	0	0
7350101 Inventory AP Accrual	0	0	0	0
7350103 AP Liabilities	0	0	0	0
7350100	0	0	0	0
7350000 Revolving Funds	0	0	0	0
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
7380100	0	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	0	0	0	0
7390102 Expense AP Accrual	0	0	0	0
7390103 AP Liabilities	0	0	0	0
7390100 System Required Liabilities	0	0	0	0
7399999 Cash Clearing A/c	0	0	0	0
7399900	0	0	0	0
7390000 System Required Liabilities A/cs	0	0	0	0
9910101 Provision for Encumbrance	0	0	0	0
9910100 General Provisions	0	0	0	0
9910201 Exchequer Releases/ Provisioning Account	0	3,210,668,470.40	0	2,812,519,538.40
9910209 Remittances to Exchequer Miscellaneous Revenue	22,245,456.90	0	22,244,786.30	0
9910200 Exchequer Provisions	22,245,456.90	3,210,668,470.40	22,244,786.30	2,812,519,538.40
9910000 Provisions	22,245,456.90	3,210,668,470.40	22,244,786.30	2,812,519,538.40
9990101 Opening Balance Bank	0	18,235,418.00	0	18,235,418.00
9990100 Opening Balance Bank	0	18,235,418.00	0	18,235,418.00
9990401 Opening Balance - Deposits	2,546,040.00	0	2,546,040.00	0

9990400 Opening Balance - Deposits	2,546,040.00	0	2,546,040.00	0
9999998 Vote Control Account	6,482,286.55	0	6,482,286.55	0
9999999 Consolidated Fund	2,788,714,271.05	0	2,356,336,872.05	0
9999900	2,795,196,557.60	0	2,362,819,158.60	0
9990000 Opening Balance Reserves	2,797,742,597.60	18,235,418.00	2,365,365,198.60	18,235,418.00
Total	3,274,226,374.05	3,274,226,374.05	2,872,833,541.10	2,872,833,541.10

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Printed on: 21-AUG-2023
22:53 Printed By: BCHERUIYOT



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2141-National Gender and Equality Commission

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To JUN-22

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	100,540,362.35	76,422,387.85
Exchequer Releases/ Provisioning Account for Q2	9910201	112,821,068.60	120,854,006.65
Exchequer Releases/ Provisioning Account for Q3	9910201	108,811,900.50	78,909,171.65
Exchequer Releases/ Provisioning Account for Q4	9910201	75,975,600.55	156,192,503.50
TOTAL		398,148,932.00	432,378,069.65

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council's Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	148,652,646.00	139,206,435.45
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	74,259,030.80	75,876,607.55
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	22,527,252.55	21,980,965.90
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		245,438,929.35	237,064,008.90

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,999,997.70	2,398,850.45
Communication, Supplies and Services	2210200	3,011,506.65	5,393,524.95
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	25,578,274.80	18,226,618.50
Foreign Travel and Subsistence, and other transportation costs	2210400	16,416,068.90	6,000,000.00
Printing, Advertising and Information Supplies and Services	2210500	731,836.00	7,406,842.65
Rentals of Produced Assets	2210600	40,175,125.60	41,883,860.50
Training Expenses	2210700	5,594,310.00	9,042,763.00
Hospitality Supplies and Servi	2210800	1,578,421.00	4,215,284.00
Insurance Costs	2210900	35,395,756.45	36,157,393.95
Specialised Materials and Supp	2211000	0.00	192,000.00
Office and General Supplies and Services	2211100	24,660.00	3,466,320.50
Fuel Oil and Lubricants	2211200	3,517,011.50	3,753,246.10
Other Operating Expenses	2211300	1,711,900.00	25,201,955.20
Routine Maintenance - Vehicles	2220100	1,352,857.55	3,431,145.30
Routine Maintenance - Other Assets	2220200	389,499.65	831,662.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		137,477,225.80	167,601,467.10

I Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	7,500,000.00	7,500,000.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		7,500,000.00	7,500,000.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	1,193,280.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	12,489,000.00	11,402,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	636,000.00	7,616,643.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		13,125,000.00	20,211,923.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

2A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	49,638.75	672.00
Development Bank Accounts	6540000	5,325,040.00	10,766,900.00
Deposit Bank Account	6550000	39,745,351.60	36,678,200.95
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		45,120,030.35	47,445,772.95

B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.50
Government Imprests	6760000	0.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		0.00	0.50

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	39,745,351.60	36,678,200.95
Other General Liabilities	7330000	0.00	0.00
System Required Liabilities A/c's	7390000	0.00	0.00
Other Liabilities	7320000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
TOTAL		39,745,351.60	36,678,200.95

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	47,445,772.95	24,839,253.50
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.50	337,974.00
Opening Balance - Deposits	24	(36,678,200.95)	(14,278,444.65)
TOTAL		10,767,572.50	10,898,782.85

PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	670.60	131,881.00
County Transfers	9910300	0.00	0.00
TOTAL		670.60	131,881.00

