

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	15 FEB 2022
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THE AUDITOR-GENERAL

ON

**ANTI-FEMALE GENITAL
MUTILATION BOARD**

**FOR THE YEAR ENDED
30 JUNE, 2019**

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**International Public Sector Accounting Standards (IPSAS)
Annual Financial Reporting Template for
Regulatory and Other Non – Commercial Government Owned Entities**

ANTI-FEMALE GENITAL MUTILATION BOARD

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2019**

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Anti-FGM Board is a Semi-Autonomous Government Agency that was established in December 2013 following the enactment of the prohibition of Female Genital Mutilation Act, 2011. It is under the Ministry of Public Service, Youth and Gender.

(b) Principal Activities

Vision:

A society free from Female Genital Mutilation.

Mission

To uphold the dignity and empowerment of girls and women in Kenya through the coordination of initiatives, awareness creation and advocacy against FGM.

Core values:

- ✓ Honesty and integrity
- ✓ Efficiency and effectiveness
- ✓ Innovativeness and creativity
- ✓ Inclusiveness
- ✓ Professional work ethics, work and excellence
- ✓ Accountability and transparency

Mandate:

- Design, supervise and co-ordinate public awareness programmes against the practice of female genital mutilation.
- Generally, advice the Government on matters relating to Female Genital Mutilation and the implementation of the act.
- Design and formulate a policy on the planning, financing and coordinating of all activities relating to female genital mutilation
- Provide technical and other support to institutions, agencies and other bodies engaged in the programmes aimed at eradication of female genital mutilation.
- Design programmes aimed at eradication of female Genital Mutilation;
- Facilitate resources mobilization for the programmes and activities aimed at eradicating female genital mutilation and
- Perform such other functions as may be assigned by any written law.

(c) Key Management

The Board's day -to -day management is under the following key organs;

- Chief Executive
- Anti-FGM Programmes Department
- Anti-FGM Policy, Planning and Strategy Department
- Corporate Services Department

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(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO	Bernadette Resian-Loloju
2.	Head of Finance	Shem Ojuang Owala
3.	Head of Procurement	Fredrick Otieno Owiti
4.	Head Policy and Planning	Leah Wathanu Maingi
5.	Head Human Resource	Martha Wanjuki

(e) Fiduciary Oversight Arrangements

The Board has in place a Board of Directors who provide oversight through the following Committees:

- Finance and Administration Committee
- Audit Committee
- Programmes Committee

KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(f) Entity Headquarters

Kenya Railways Staff Retirement Benefit Scheme Building
South Wing, Block 'D' 2nd Floor
Haile Selassie Avenue
P.O. Box 54760 -0200
Nairobi, KENYA

(g) Entity Contacts

Telephone (254)0202220106
E-mail: Admin@antifgmboard.go.ke
E-mail: ceoantifgmboard@gmail.com
Website: www.anti-fgmboard.go.ke

(h) Entity Bankers

Co-operative Bank of Kenya
Aga Khan Walk Branch
P.O. Box 20818-00100
Nairobi, Kenya

(i) Independent Auditors





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

(j) Principal Legal Adviser





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

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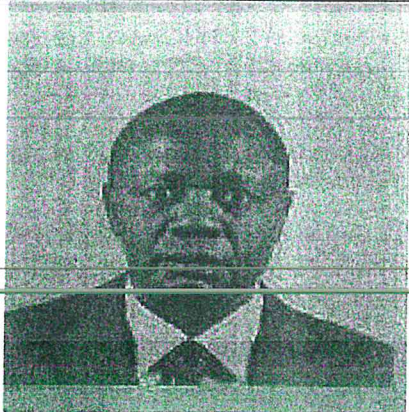

THE BOARD OF DIRECTORS

 <p>Ms Agnes Pareyio- Chairperson</p>	<ul style="list-style-type: none"> • Date of Birth: 24/06/1956 • Diploma in Community Development. • Over 20 years' experience in community work specifically women and girls empowerment
 <p>Rev. Connie Kivuti- Director 1</p>	<ul style="list-style-type: none"> • Date of Birth: 1960 • PHD in leadership and Public Governance (Ongoing) • General Secretary- Evangelical Churches of Kenya • Finance and Administration and Audit Committee • Chairperson Finance and Administration Committee • Independent Board Director
 <p>Mrs. Agnes Leina- Director 2</p>	<ul style="list-style-type: none"> • Date of Birth: 10/11/1971 • M.A in Rural Sociology and Community development. • Gender and Community development Advisor/ Consultant/ special list/ expert. • Programmes and Finance Committee. • Chairperson Programmes Committee. • Independent Board Director •
 <p>Mrs. Shoba Mohamed Liban- Director 3</p>	<ul style="list-style-type: none"> • Date of Birth: 1962 • Project Planning and Management • Diploma in Public Relations and Community Development and Other short courses in Administration and social development. • Over 25 years of public and private work. • Audit and Programmes Committee. • Chairperson Audit Committee. • Independent Board Director



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 <p>Mr. Samuel Macharia- Director 4</p>	<ul style="list-style-type: none"> • Date of Birth: 1971 • Executive MBA (JKUAT). • CPA (K) • B/Com. Marketing (UON) • Several Courses on Public Finance, Governance. • 3 years' Experience in Banking and 14 years' experience in Public Finance & Budgeting. • Alternate to PS, Finance • Finance and Audit Committee.
 <p>Ms. Peris Bosire- Director 5</p>	<ul style="list-style-type: none"> • Date of Birth: 1963 • M.Sc. (Human Resource Development) • Director Management Consultancy Services. • Work experience of more than 30 years. • Alternate to PS Youth • Finance and Audit Committee
 <p>Ms. Emily Opati- Director 6</p>	<ul style="list-style-type: none"> • Date of Birth: 1968. • B. Education. • Master's in Criminology. • Diploma in Women Empowerment and labour issues. • Certificate in counselling. • Deputy Principal of High School • Deputy Children's Officer • District Gender and Social Development Officer. • Deputy SDO Nairobi County • Ag CEO NGAAF. • Deputy Director Gender • Alternate to PS Gender • Finance and Programmes Committee
 <p>Dr. Mohammed Sheikh- Director 7</p>	<ul style="list-style-type: none"> • Date of Birth: 1976 • Master of International Public Health • Head Division of Family Health, Ministry of Health • Alternate to PS, Health • Audit and Programmes Committee




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	<ul style="list-style-type: none"> • Date of Birth: 1959 • M.A Education • Director of Teacher & Early Childhood Education. • Secondary School Teacher 6 years. • Education Officer 28 years • Alternate to PS, Early Childhood Education • Audit and Programmes Committee
<p>Mr. Milton Mokah- Director 8</p>	
	<ul style="list-style-type: none"> • Date of Birth: 1975 • M.A in Global Community Development • World Concern international for 3 years • World Vision Kenya for 10 years • CEO, Anti-FGM Board • Secretary to the Board
<p>Ms. Bernadette Loloju- Secretary to the Board</p>	

MANAGEMENT TEAM

	<p>Chief Executive Officer</p>
<p>Ms. Bernadette Loloju</p>	
	<p>Policy and Planning</p>
<p>Leah Maingi</p>	

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 <p>Martha Wanjuki</p>	Human Resource
 <p>Shem Owala</p>	Finance
 <p>Fredrick Owiti</p>	Procurement

CHAIRMAN'S STATEMENT.

The Anti-FGM Board was operationalized in 2014 following the enactment of the Prohibition of FGM Act 2011. It plays a critical role in achieving target 5.3, which calls for the elimination of all harmful cultural practices by 2030, under the Sustainable Development Goal 5. The Board's mandate is also in fulfilment of the constitution of Kenya, 2010. In this respect, the Board has been carrying out its mandate as spelt out in the Act.

Based on the KDHS (2014) report on FGM and the need to use multi-pronged strategies in accelerating the abandonment of Female Genital Mutilation (FGM) by practicing communities, the Board conducted public awareness programmes and education workshops targeting the public, law enforcement officers, Nyumba Kumi, men, women, boys and girls in various forums and counties. This was undertaken in Narok, Samburu, Baringo, West Pokot, Meru and Kisii Counties. Dissemination of Anti-FGM messages during Kenya Secondary Schools Heads Association and National Drama Festivals.

The Board's achievement during the year under review include the finalization and launch of a number of strategic documents which include community dialogue guideline, alternative rites of passage guideline, FGM Resource Handbook, FGM stakeholders mapping document, Anti-FGM Board Resource Mobilization strategy and draft strategic document. The Board successfully held the second End FGM conference in Narok County. The conference was attended by more than 500 delegates from all the 21 hot spot counties.

During the year under review, the Board collaborated with other partners who include Tasaru Girls and AMREF health Africa to hold Alternative rites of Passage for girls. 1200 girls graduated in the different ceremonies, their parents were also reached with the message of Ending FGM and protecting their daughters from the harmful culture.

The emerging issues include a trend towards the lesser cut, medicalization of FGM, cutting girls at night and cross border FGM which include taking girls from one county to another for the cut. The major challenge faced by the Board is inadequate resources, vastness of the hotspot counties, hostility against Anti-FGM crusaders and the cross-border influence.

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The Board has been able to deal with some of these challenges such as the cross border FGM by organising a gender ministers meeting which brought on board ministers from Kenya, Tanzania, Uganda, Ethiopia and Somalia. A cross border agreement to End FGM was signed by the ministers. This agreement will open more avenues for the five countries to collaborate and work together to bring FGM statistics down across and within the borders. The Board also received approval from the Head of Public Service to recruit Eleven (11) staff and the Board's budget was increased from Kshs. 96.4 million in FY 2018/19 to Kshs.120 million in FY 2019/20.

The Board is strengthening its partnership with other stakeholders and FGM crusaders, focusing on bringing men on board in the campaign against FGM, Engaging the youth in the hotspot counties by strengthening already existing youth networks and forming youth networks where none exist. The Board will continue engaging the political class in order to buy in their support in the campaign against FGM.

Chairman: Mrs. Agnes Pareyio

Sign: 

Date: 13/5/2020

REPORT OF THE CHIEF EXECUTIVE OFFICER

Female circumcision also referred to as female genital mutilation (FGM) or female genital cutting (FGC) is practiced in many communities in Kenya. It involves the partial or total removal of the external female genitalia or other injury to the female organs for cultural or other non-therapeutic reasons. The practice poses risks to the health and even life of the women and girls who are subjected to it, and it violates internationally accepted human rights.

Kenya with its great ethnic and cultural diversity reflects different rates of FGM across the ethnic groups, as well as different types of FGM performed. According to KDHS (2014) report, female circumcision is nearly universal in North Eastern region (98 percent) compared with Nyanza (32 percent), Rift Valley (27 percent), and Eastern regions (26 percent). Western region recorded the lowest prevalence at 1 percent. The practice decreases as education increases. About 58 percent of women with no education are reported to have been circumcised compared with 12 percent of those with a secondary level of education. Similarly, circumcision among women declines with increasing wealth. The rate of FGM in Kenya stood at 21% in 2014, this is according to the Kenya Demographic Health Survey 2014, (KDHS, 2014)

The Anti-FGM Board is established following the enactment of the Prohibition of Female Genital Mutilation Act, 2011. The Board is a body corporate with perpetual succession and a common seal, and shall, in its corporate name, be capable of suing and being sued, taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property, borrowing money or making investments, entering into contracts, and doing or performing all other acts or things for the proper performance of its functions under this Act which may lawfully be done or performed by a body corporate.

Section 5 of the Act stipulates the functions of the Board as follows:

- (a) Design, supervise and co-ordinate public awareness programmes against the practice of female genital mutilation;
- (b) Generally, advise the Government on matters relating to female genital mutilation and the implementation of this Act;

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- (c) Design and formulate a policy on the planning, financing and coordinating of all activities relating to female genital mutilation;
- (d) Provide technical and other support to institutions, agencies and other bodies engaged in the programmes aimed at eradication of female genital mutilation;
- (e) Design programmes aimed at eradication of female genital mutilation;
- (f) Facilitate resource mobilization for the programmes and activities aimed at eradicating female genital mutilation; and
- (g) Perform such other functions as may be assigned by any written law.

Achievements 2018/19

During the reporting period the Board implemented various activities in line with its work plan and performance contract for 2018/2019 financial year which include: Training of 829 chiefs, police and Nyumba kumi officials in Narok, Samburu, Baringo, West Pokot, Meru and Kisii Counties; Capacity building of 980 Youth, Men and Women on effects of FGM and created awareness on the Prohibition of FGM Act, 2011 in 9 counties namely: Elgeyo Marakwet, Migori, Isiolo, Marsabit, Laikipia, Meru, Kisii, Baringo and Samburu counties; Celebration of Alternative Rites of Passage in Kajiado, Narok, Meru and Baringo County. The purpose of alternative rite of passage is to wipe out FGM and child marriages in communities that view FGM as a rite of passage from childhood to adulthood; Conducting a two-day roadshow in Isiolo county from 20th to 21st November 2018 which sensitized the communities on the complications associated with FGM, Prohibition of Female Genital Mutilation Act, 2011 and the need to abandon the practice; and Participation in the ASK show in Mombasa from 27th August to 2nd September 2018 at Mkomani Show Ground to showcase the services offered by the Board, deepen linkages, create awareness and get feedback from the public on how to improve service delivery

The Board also organized and convened Second Annual National Conference on ending FGM, whose theme was '*Ending FGM is my Responsibility*' from 4th to 5th February 2019 at Maasai Mara University (MMU), in Narok County. It brought together non-governmental organizations, government officials and at least 500 delegates drawn from 22 FGM hotspot counties (Marsabit, Isiolo, Mandera, Wajir, Garissa, Tana River, Meru, Tharaka Nithi, Embu, Narok, Bomet, Baringo, Kajiado, Taita Taveta, Kisii, Nyamira, Migori (Kuria), Elgeyo Marakwet, West Pokot, Laikipia, Samburu, and Bungoma (Mt. Elgon) who deliberated on the achievements, challenges and lessons

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learnt in the End FGM campaign. The event culminated into signing of resolutions of the conference which detailed the roles of the various stakeholders in the End FGM campaign.

Several activities were also implemented by the Board through collaboration and partnership with other organizations. These activities include:

- a) The Board in collaboration with the Elgeyo County Government and Marakwet Girls Foundation, organized and celebrated the International Day of the Girl 2019 in Elgeyo Marakwet County whose theme was “With Her: A skilled Girl Force”. The day reflected on the various challenges’ girls face in their quest for quality education, equal employment opportunities and better life around the world and how girls can be assisted to realize their full potential. Various speakers during the event advocated for change in stereotypes and removal of all gender barriers such as FGM and child marriage to enable girls to have same learning and career opportunities as boys.
- b) The Board in collaboration with the Narok County Government and SAFE MAA organised and celebrated the International Day of Zero Tolerance for FGM at Olmesutic in Loita Division, Narok County. The celebration involved sensitization of the community on the harmful effects of FGM, existence of the Prohibition of FGM Act 2011 which prohibits FGM. The Maasai from both Kenya and Tanzania signed a declaration on Ending FGM across the border.
- c) The Board in collaboration with the Migori County Government, The Girl Generation (TGG) and Msichana Empowerment Kuria, organized and convened the first National Youth Convening on ending FGM and child marriage forum in Kenya from 10th to 11th August 2018 in Migori County. The main activities included sharing of experiences in the End FGM campaign and discussions on the best strategies of ending FGM. The youth were drawn from different counties which include: Kajiado, Garissa, Narok, Nairobi, Baringo, Migori, West Pokot, Samburu, Embu, Elgeyo Marakwet, Meru and Isiolo
- d) The Anti-FGM Board in collaboration with Adventure Youth Group, County Government of Bungoma and UNFPA organized for a charity half marathon tilted “Mt Elgon End FGM Half Marathon”, which was held on 25th November 2018 at Kaptama Ward. During the event, the community was urged to stop cutting the girls and promote dignity of women and girls emphasizing on education for development.
- e) The Board in collaboration with UNFPA and UNICEF launched 13 strategic documents on 14th December 2018 at Laico Regency Hotel, Nairobi. The documents will facilitate creation of an enabling environment for service delivery, increase efficiency and effectiveness in delivery of Board’s mandate of ending FGM in Kenya.

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During the reporting period, the Board was allocated a total of Kshs. 96,432,000 million under recurrent vote. The actual expenditure for the reporting period is Kshs 96.4 Million representing 99.9% absorption rate.

CEO: Bernadette Loloju

Signature: ...



Date:13/5/2020.....

CORPORATE GOVERNANCE STATEMENT

The Anti-FGM board of Directors had the following directors in place during the reporting period:

1. The Chairperson of the Board- Mrs. Agnes Pareyio
2. Three independent members appointed by the Cabinet Secretary
 - Rev. Connie Kivuti
 - Ms. Agnes Leina
 - Ms. Shoba Liban
3. Alternate to the PS, State Department of Gender Affairs: Mrs. Emily Opati
4. Alternate to the PS, National Treasury: Mr. Samuel Macharia
5. Alternate to the PS Health: Dr. Mohammed Sheikh
6. Alternate to the PS, Basic Education Mr. Milton Mwanyumba
7. Alternate to the PS Youth Affairs – Ms. Peris Bosire
8. Chief Executive Officer- Ms. Bernadette Loloju

The Anti-FGM Board has three committees in place with the following members:

Finance and Administration Committee

1. Rev. Connie Kivuti- Chairperson
2. Ms. Agnes Leina- Member
3. Mrs. Emily Opati -Member
4. Mr. Samuel Macharia-Member
5. Ms. Peris Bosire- Member

Programmes Committee

1. Ms. Agnes Leina- Chairperson
2. Ms. Shoba Liban- Member
3. Mrs. Emily Opati - Member
4. Dr. Mohammed Sheikh- Member
5. Mr. Milton Mwanyumba- Member

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Audit Committee

1. Ms. Shoba Liban- Chairperson
2. Rev. Connie Kivuti- Member
3. Dr. Mohammed Sheikh- Member
4. Mr. Samuel Macharia- Member
5. Ms. Peris Bosire- Member
6. Mr. Milton Mwanyumba- Member

Attendance to Board Meetings by Members

The committee meetings are held at least once a quarter and the full board is held at least twice a quarter. The Board prepares a board calendar at the beginning of the financial year. During the reporting period the Board had 34 meetings, this includes all Board meetings and Board committee meetings. The Board held 8 full board meetings, 5 Finance and administration meetings, 3 programmes committee meetings, 5 special finance and administration, 3 audit, 8 special full board, 1 special programmes and 1 special audit. At the same period the Chairperson of the Board met the Chairpersons of the committees twice for purposes of briefing since the Chairperson was appointed during the reporting period. The Board during the reporting period was required to recruit staff therefore forming two ad Hoc recruitment committees which were disbanded after recruitment. The recruitment committees met a total of 25 times: 12 times for phase one recruitment and 13 times for phase two recruitment .

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ULL BOARD MEETING		11/7/ 18	26/9/ 18	9/11/ 18	16/11/ 18	16/1/ 19	31/1/ 19	9/5/ 19	18/6/ 19	NO. OF MEETI NGS	NO. ATTEND ED
/	NAME										
	Mrs. Agnes Pareyio	x	✓	✓	✓	✓	✓	✓	✓	8	7
	Ms. Agnes Leina	✓	✓	x	✓	✓	✓	✓	✓	8	7
	Ms. Shoba Liban	✓	✓	✓	✓	✓	✓	✓	✓	8	8
	Ms. Connie Kivuti	✓	✓	x	✓	✓	x	✓	✓	8	6
	Ms. Peris Bosire	✓	✓	x	x	✓	✓	x	✓	8	5
	Mr. Milton Mokah	✓	✓	x	x	✓	✓	x	✓	8	5
	Dr. Mohamed Sheikh	✓	✓	✓	x	✓	✓	✓	✓	8	7
	Mr. Samuel Macharia	✓	✓	x	x	✓	✓	✓	✓	8	6
	Mr. Protus Onyango	x	✓	✓	✓	✓	x	x	x	8	4
	Ms. Emily Opati	x	x	x	x	x	✓	✓	✓	8	3

FINANCE AND ADMINISTRATION COMMITTEE		10/7/1 8	24/9/18	6/11/18	30/1/19	8/5/19	NO. OF MEETING S	NO. ATTENDE D
S/NO.	NAME							
1	Ms. Agnes Leina	✓	✓	✓	✓	✓	5	5
2	Ms. Connie Kivuti	✓	✓	✓	x	✓	5	4
3	Ms. Peris Bosire	✓	✓	✓	✓	x	5	4
4	Mr. Samuel Macharia	✓	✓	x	✓	✓	5	4
5	Mr. Protus Onyango	x	✓	✓	x	x	5	2
6	Ms. Emily Opati	x	x	x	x	✓	5	1

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SPECIAL FINANCE AND ADMINISTRATIVE COMMITTEE		11/10/1	15/1/1	8/3/1	16/4/1	26/6/1	TOTAL NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME							
1	Ms. Agnes Leina	x	✓	✓	✓	✓	5	4
2	Ms. Connie Kivuti	✓	x	x	✓	✓	5	3
3	Ms. Peris Bosire	✓	✓	✓	✓	✓	5	5
4	Mr. Samuel Macharia	✓	✓	✓	✓	✓	5	5
5	Mr. Protus Onyango	✓	✓	x	x	x	5	2
6	Ms. Emily Opati	x	x	✓	✓	✓	5	3

PROGRAMMES COMMITTEE		25/9/18	7/11/18	28/1/19	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME					
1	Ms. Agnes Leina	✓	✓	✓	3	3
2.	Ms. Shoba Liban	✓	✓	✓	3	3
3.	Mr. Milton Mokah	✓	x	✓	3	2
4.	Dr. Mohamed Sheikh	x	x	✓	3	1
5.	Mr. Protus Onyango	✓	✓	x	3	2

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AUDIT COMMITTEE		19/9/18	8/11/18	29/1/19	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME					
1.	Ms. Connie Kivuti	✓	✓	x	3	2
2.	Ms. Shoba Liban	✓	✓	✓	3	3
3.	Mr. Milton Mokah	✓	x	✓	3	2
4.	Ms. Peris Bosire	✓	✓	✓	3	3
5	Mrs. Agnes Pareyio	✓	x	✓	3	2
6	Mr. Samuel Macharia	x	x	✓	3	1

ASE I CRUITMENT COMMITTEE	25/2/19	27/2/19	10/4/19	6/5/19	14/5/19	15/5/19	16/5/19	17/5/19	21/5/19	22/5/19	23/5/19	29/5/19	TOTAL NO. OF MEETINGS	NO. ATTENDED
N	NAME													
1	Ms. Agnes Pareyio	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	12	11
2	Ms. Shoba Liban	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12	12
3	Ms. Peris Bosire	✓	✓	✓	✓	✓	✓	✓	x	x	x	✓	12	9
4	Mr. Samuel Macharia	✓	x	✓	✓	✓	✓	✓	x	x	x	✓	12	8
5	Dr. Mohamed Sheikh	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	12	11

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MEMBER NAME	4/6/19	10/6/19	11/6/19	17/6/19	18/6/19	19/6/19	20/6/19	21/6/19	24/6/19	25/6/19	26/6/19	27/6/19	28/6/19	TOTAL NO. OF MEETINGS	NO. ATTENDED
Connie Muti	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	13
Agnes Muna	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	13
Agnes Mureyo	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	12
Milton Mookah	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	13
Emily Muti	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	13	13

The Board has a board charter in place. There is no known conflict of interest among the Board directors.

MEMBER NAME	2/7/18	23/7/18	15/8/18	15/10/18	19/10/18	19/2/19	8/3/19	30/5/19	TOTAL NO. OF MEETINGS	NO. ATTENDED
Ms. Agnes Mureyo	x	✓	✓	✓	✓	✓	✓	✓	8	7
Ms. Agnes Muna	✓	x	✓	✓	✓	x	✓	✓	8	6
Mr. Shoba Mubana	✓	✓	✓	✓	✓	✓	✓	✓	8	8
Ms. Connie Muti	✓	x	✓	✓	x	x	x	✓	8	4
Ms. Peris Mureyo	✓	✓	x	✓	✓	✓	✓	✓	8	7
Mr. Milton Mookah	✓	✓	x	x	x	✓	x	✓	8	4
Mr. Mohamed Sheikh	✓	✓	✓	✓	x	✓	✓	✓	8	7
Mr. Samuel Muna	✓	x	x	x	✓	✓	✓	✓	8	5
Mr. Protus Mnyango	✓	x	x	x	✓	x	x	x	8	2
Ms. Emily Muti	x	x	x	x	x	✓	✓	✓	8	3

Anti-Female Genital Mutilation Board
Annual Reports and Financial Statements
For the year ended June 30, 2019

COMMITTEE CHAIRPERSONS CONSULTATIVE MEETING		4/9/18	7/5/19	TOTAL NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME				
1	Mrs. Agnes Pareyio	✓	✓	2	2
2	Ms. Agnes Leina	✓	✓	2	2
3	Ms. Shoba Liban	✓	✓	2	2
4	Ms. Connie Kivuti	X	✓	2	1

SPECIAL PROGRAMMES COMMITTEE	12/10/18	TOTAL NO. OF MEETINGS	NO. ATTENDED
NAME			
Ms. Agnes Leina	✓	1	1
Ms. Shoba Liban	✓	1	1
Mr. Milton Mokah	✓	1	1
Dr. Mohamed Sheikh	x	1	0
Mr. Protus Onyango	✓	1	1

SPECIAL AUDIT COMMITTEE		19/12/18	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME			
1.	Ms. Connie Kivuti	✓	1	1
2.	Ms. Shoba Liban	✓	1	1
3.	Mr. Milton Mokah	✓	1	1
4.	Ms. Peris Bosire	✓	1	1
5.	Mrs. Agnes Pareyio	x	1	0
6.	Dr. Mohamed Sheikh	✓	1	1
7.	Mr. Samuel Macharia	✓	1	1

Anti-Female Genital Mutilation Board
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Process of Appointment and removal of Board directors

Three of the Board directors are independent Board directors who were appointed in February 2014 and their term is for 6 years ending in February 2020. The other five Board directors are alternates to the Principal Secretaries and their appointment is according to the PSs approval. During the reporting period, H.E Uhuru Kenyatta appointed Mrs. Agnes Pareyio as the Chairperson of the Board for a period of 6 years (2019-2024). During the same period Mrs. Emily Opati replaced Mr. Protus Onyango as the alternate to the PS Gender.

Remuneration of Board Directors

The Board directors are enumerated according to the government circulars on remuneration of Board directors of state corporations.

Succession Planning

The Chairperson of the Board informs the Cabinet Secretary, 6 months to the end of contract period for the independent Board directors in order for the Cabinet Secretary to prepare for appointment of the next team of Board directors. For the Anti-FGM board the Chairperson will inform the Cabinet Secretary in September 2019.

Induction and Training

The Anti-FGM Board of Directors have been inducted and taken through various training which include Mwongozo

MANAGEMENT DISCUSSION AND ANALYSIS

During the reporting period, the Board implemented most of the activities in the work plan and in the performance contract as planned at the beginning of the financial year. There were no major investments undertaken during the reporting period. All statutory requirements which include PAYE, Tax and NHIF have been adhered to by the Board. The only major risk facing the organisation is a court case on the legality of the prohibition of FGM act, 2011 and the existence of the Board. The case is set to be heard at the Milimani Law Courts on 24th and 25th October 2019.

REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2019 which show the state of the *Anti-Female Genital Mutilation* affairs.

Principal activities

The principal activities of the entity continue to be carrying out awareness on the negative effects of FGM and formulating policies on the same.

Results

The results of the entity for the year ended June 30, 2019 are set out on page 1

Directors

The members of the Board of Directors who served during the year are shown on page v to vii. During the reporting period, H.E the President of the republic of Kenya appointed Mrs. Agnes Pareyio to serve for a period of 6 years (2019-2024) as the Chairperson of the Board. Mrs. Emily Opati replaced Mr. Protus Onyango as the alternate to the PS, Gender

Dividends/Surplus remission

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The entity did not make any surplus during the year and hence no remittance to the Consolidated Fund.

Auditors

The Auditor General is responsible for the statutory audit of the *Anti-FGM Board* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Bernadette Loloju
Chief Executive Officer
Nairobi
Date:

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, - require the Directors to prepare financial statements in respect of the *board*, which give a true and fair view of the state of affairs of the *board* at the end of the financial year/period and the operating results of the *Board* for that year/period. The Directors are also required to ensure that the *board* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *board*. The Directors are also responsible for safeguarding the assets of the *board*.

The Directors are responsible for the preparation and presentation of the *board's* financial statements, which give a true and fair view of the state of affairs of the *board* for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *board*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the *board's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act) . The Directors are of the opinion that the *board's* financial statements give a true and fair view of the state of *board's* transactions during the financial year ended June 30, 2019, and of the *board's* financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the *board*, which have been relied upon in the preparation of the *board's* financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Anti-FGM *Board* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *Board's* financial statements were approved by the Board on 13/5/20 2020 and signed on its behalf by:



Director



Director



Director

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON ANTI-FEMALE GENITAL MUTILATION BOARD FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Anti-Female Genital Mutilation Board set out on pages 1 to 24, which comprise the statement of financial position as at 30 June, 2019, and the statement of financial performance, the statement of changes in net assets, the statement of cash flows, and the 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 audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of the Anti-Female Genital Mutilation Board as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and do not comply with the Prohibition of Female Genital Mutilation Act, 2011 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Presentation of the Financial Statements

Management has indicated that the financial statements have been prepared on an accrual basis of accounting method under the IPSAS accounting framework. However, the statements do not conform to the presentation format as prescribed by the International Public Sector Accounting Standards Board. The statement of changes in net assets for the year ended 30 June, 2019 did not have opening balances for confirmation of the movements of the reserves and surplus in the statement of financial position.

Consequently, the accuracy, completeness and fair presentation of the financial statements for the year ended 30 June, 2019 could not be confirmed.

2.0 Unsupported Adjustments to the Financial Statements

The Management submitted the annual financial statements on 30 September, 2019. The financial statements were subsequently amended and a revised set submitted on 02 April, 2020. The following adjustments were made between the first and revised set

of financial statements. Management did not provide supporting documentation or adjustment journals in support of the amendments:

Component	Initial Financial Statements Kshs.	Revised Financial Statements Kshs.	Unsupported Variance Kshs.
Employee Costs	38,937,726	37,322,552	1,615,174
Remuneration of Directors	17,678,701	18,457,527	(-778,826)
Repairs and Maintenance	3,641,243	4,106,527	(-465,284)
General Expenses	41,385,449	41,151,998	233,451

Under the circumstances, it was not been possible to confirm the accuracy and completeness of the amended financial statements for the year ended 30 June, 2019.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Anti-Female Genital Mutilation Board 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 adverse audit opinion.

Key Audit Matter

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

Other Matters

Outstanding Previous Year Audit Issues

In the audit report of the previous year, a number of issues were raised under the report on financial statements, report on lawfulness and effectiveness in use of public resources, and report on effectiveness of internal controls, risk management and governance. However, the Management had not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular Direct Procurement

The statement of financial performance and as disclosed in Note 11 to the financial statements reflects an expenditure amount of Kshs.41,151,998 in respect of general

expenses. Included in this amount is Kshs.1,632,064 relating to telecommunication expenses. Review of documents presented for audit revealed that the Board undertook direct procurement of airtime amounting to Kshs.884,500. The Board did not provide explanations on why direct procurement method was used in procuring the airtime.

Consequently, the Board was in breach of law.

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, internal controls, risk management and overall 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 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 (Accrual Basis) and maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Board's ability to continue to sustain its 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 Board 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 the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Board'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 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 Board'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 Board 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 Board to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2021

Anti-Female Genital Mutilation Board
Annual Reports and Financial Statements
For the year ended June 30, 2019

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2019

	2018	2017
		KSh
Revenue from non-exchange transactions		
Transfers from other governments – gifts and services-in-kind	5	96,432,000
Contribution-in-Kind		4,792,836
Total revenue		101,224,836
Expenses		
Use of goods and services	6	621,994
Employee costs	7	37,322,552
Contribution in Kind	7	4,792,836
Remuneration of directors	8	18,457,527
Depreciation and amortization expense	9	-
Repairs and maintenance	10	4,106,527
General expenses	11	41,151,998
Total expenses		106,453,854
Surplus before tax		(5,228,998)
Surplus/(deficit) for the period/year		(5,228,998)
Net Surplus for the year		(5,228,998)

The notes set out on pages 18 to 24 form an integral part of these Financial Statements.

Anti-Female Genital Mutilation Board
 Annual Reports and Financial Statements
 For the year ended June 30, 2019

**STATEMENT OF FINANCIAL POSITION
 AS AT 30 JUNE 2019**

Assets			
Current assets			
Cash and cash equivalents	12	630,716	6,336,014
		630,716	6,336,014
Non-current assets			
Property, plant and equipment	13	28,482,042	28,005,722
Intangible assets	14	-	350,000
Total assets		29,112,758	34,691,736
Liabilities			
Current Liabilities			
Payables	15b	400,000	
Net assets		28,712,758	34,691,736
Reserves		(5,228,998)	7,522,824
Accumulated surplus		23,483,760	27,168,912
Capital Fund			-
Total net assets and liabilities		28,712,758	34,691,736

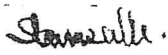
The Financial Statements set out on pages 1 to 26 were signed on behalf of the Board of Directors by:


C.E.O
 Name: Ms. Bernadette Loloju

Head of Finance
 Name: Shem Owala

Chairman of the Board
 Name: Ms. Agnes Pareyio


 Date.....13/5/2020


 Date.....13/5/2020


 Date.....13/5/2020

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2019**

Note:

At July 1, 2017	-	-	-	-	-	-	-
Revaluation gain	-	-	-	-	-	-	-
Transfer of excess depreciation on revaluation	-	(-)	-	-	-	-	-
Deferred tax on excess depreciation	-	-	-	-	-	-	-
Fair value adjustment on quoted investments	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-
Capital/Development grants received during the year	-	-	-	-	-	-	-
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	-	-	(-)	-
Dividends paid – 2017	-	-	-	-	(-)	(-)	(-)
Interim dividends paid – 2018	-	-	-	(-)	-	-	(-)
Proposed final dividends	-	-	-	(-)	-	-	-
At June 30, 2018	-	-	-	-	-	-	-
At July 1, 2018	-	-	-	-	-	-	-
Issue of new share capital	-	-	-	-	-	-	-
Revaluation gain	-	-	-	-	-	-	-
Transfer of excess depreciation on revaluation	-	(-)	-	-	-	-	-
Deferred tax on excess depreciation	-	-	-	-	-	-	-
Fair value adjustment on quoted investments	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-
Capital/Development grants received during the year	-	-	-	-	-	-	-
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	-	-	(-)	-
Dividends paid – 2018	-	-	-	-	(-)	(-)	(-)
Interim dividends paid – 2019	-	-	-	(-)	-	-	(-)
Proposed final dividends	-	-	-	(-)	-	-	-
At June 30, 2019	-	-	-	-	-	-	-

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2019**

	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019
	Kshs.	Kshs	Kshs	Kshs	Kshs	Kshs
Revenue						
Government grants and subsidies	98,400,000	(1,968,000)	96,432,000	96,432,000	96,432,000	(1,968,000)
Total income	98,400,000	(1,968,000)	96,432,000	96,432,000	96,432,000	(1,968,000)
Expenses						
Compensation of employees	9,600,000	-	9,600,000	10,867,831		(1,267,831)
Goods and services	600,000	-	600,000	621,994		(21,994)
Rent paid	6,400,000	-	6,400,000	6,320,376		79,624
Other payments	81,800,000	-	79,832,000	83,850,797		(4,018,797)
Total expenditure	98,400,000	(1,968,000)	96,432,000	101,660,998		(5,228,998)
Surplus for the period				-	(5,228,998)	

Budget notes

1. During supplementary I there was a budget cut of Ksh 1,968,000
2. An over expenditure on other payments was covered by previous saving

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The board is established by and derives its authority and accountability from the Prohibition of FGM Act. The board is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *board's* accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *board*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented

3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2019

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non-exchange transactions are covered purely under Public Sector combinations as amalgamations.

Anti -Female Genital Mutilation Board.
Annual Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 ADOPTION OF NEW AND REVISED STANDARDS (Continued)

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2019

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2022: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity’s future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2022 The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the entity’s financial performance, financial position and cash flows.

iii. Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2019.

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2018-2019 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget..

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 1 of these financial statements.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Taxes (Continued)

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Taxes (Continued)

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.

e) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) Intangible assets

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

The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Research and development costs (Continued)

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or a entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Research and development costs (Continued)

i) Financial instruments (Continued)

Financial assets (Continued)

Impairment of financial assets (Continued)

- The debtors or a entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

i) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Inventories (Continued)

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

j) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The Entity 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.

Contingent assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Nature and purpose of reserves

The Board does not create and maintain reserves in terms of specific requirements.

l) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

m) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

n) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

o) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

q) Service concession arrangements

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

r) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

s) Comparative figures

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

t) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2019.

Anti -Female Genital Mutilation Board.
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 TRANSFERS FROM OTHER GOVERNMENTS

	2018/2019	2017/2018
Unconditional grants		
Operational grant	96,432,000	92,000,000
Total	96,432,000	92,000,000

6 USE OF GOODS AND SERVICES

	2018/2019	2017/2018
Electricity	621,994	-
Total good and services	621,994	-

7 EMPLOYEE COSTS

	2018/2019	2017/2018
Salaries and wages	10,867,831	11,634,237
Travel, motor car, accommodation, subsistence and other allowances	26,454,721	29,260,585
Employee costs	37,322,552	35,513,472

NOTE: CONTRIBUTION-IN-KIND.

The Board received contribution in-kind of Kshs. 4,792,836 paid as salaries to deployed staff as analysed below.

1. Environment and Natural Resources	
Shem Owala	1,126,320
2. State department of Gender	
Nixon Daria	808,200
Leah Maingi	1,138,320
3. Industrialization	
Paul Sirma	464,556
Tom Sirawa	361,800
4. Education	
Evelyne Musyoka	414,360
5. Defence	
Fredrick Owiti	479,280
Total	4,792,836

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 REMUNERATION OF DIRECTORS

Chairman's Honoraria	810,000	-
Directors emoluments	14,132,832	6,586,366
Other allowances	3,515,095	
Total director emoluments	18,457,927	6,586,366

9 DEPRECIATION AND AMORTIZATION EXPENSE

Although the Anti-FGM board has finalised the Fixed Assets Management and Disposal Policy, the same had not been adopted during preparation of the financial statements. However, it will be incorporated in the next financial year's report.

10 REPAIRS AND MAINTENANCE

Maintenance of Building	1,513,609	1,659,211
Equipment and machinery	865,668	-
Vehicles	1,727,250	2,086,259
Furniture and fittings	-	550,000
Computers and accessories	-	1,041,760
Total repairs and maintenance	4,106,527	5,337,230

11 GENERAL EXPENSES

Advertising	3,862,340	2,728,420
Conferences and delegations	11,795,266	8,974,284
Consulting fees	1,002,878	627,828
Fuel and oil	1,527,566	1,222,200
Insurance	1,102,015	782,342
Printing and stationery	12,629,613	7,833,500
Rental	6,320,376	6,349,376
Telecommunication	1,632,064	2,076,928
Training	1,279,880	1,063,928
Total general expenses	41,151,998	31,658,758

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 (a) CASH AND CASH EQUIVALENTS

Bank balance as at 30 th June, 2019	630,716.00
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12 (b). DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

a) Current account			
Cooperative Bankk	01141309435600	630,716	6,336,014
Grand total		630,716	6,336,014

13 PROPERTY, PLANT AND EQUIPMENT

	Motor Vehicles	Furniture and fittings	Computers	Software	Plant and equipment	Total
At 1 July 2017	6,211,620	3,202,887	2,826,547	282,000	13,961,768	26,484,822
Additions	-	-	1,490,920	-	30,000	1,520,920
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
At 30th June 2018	6,211,620	3,202,887	4,317,467	282,000	13,991,768	28,005,742
Additions	-	-	137,000	-	339,300	476,300
Disposals	-	-	-	-	-	-
At 30th June 2019	6,211,620	3,202,887	4,454,467	282,000	14,331,068	28,482,042
Depreciation and impairment						
At 1 July 2017						
Depreciation						
At 30th June 2019	6,211,620	3,202,887	4,474,467	282,000	14,560,468	28,482,042
Net book values						
At 30th June 2019	6,211,620	3,202,887	4,474,467	282,000	14,560,468	28,482,042
At 30th June 2018	6,211,620	3,202,887	4,474,467	282,000	14,560,468	28,482,042

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 INTANGIBLE ASSETS-SOFTWARE

	2018	2017
Cost		
At beginning of the year		-
Additions		350,000
At end of the year		350,000
Additions—internal development		
At end of the year		
At end of the year		
NBV		350,000

15 RELATED PARTY BALANCES

Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *board*. Other related parties include:

- i) The National Government;
- ii) The Parent Ministry; Public Service Youth and Gender Affairs
- iii) State Department of Gender
- iv) Key management;
- v) Board of directors;

	2018	2017
Transactions with related parties		
a) Grants from the Government		
Grants from National Govt	96,432,000	92,000,000
Total	96,432,000	92,000,000
b) Expenses incurred on behalf of related party		
Payments of salaries and wages for board employees	5,183,234	11,551,986
Payments for goods and services for board	72,335,240	72,925,190
Total	77,518,474	
c) Key management compensation		
Directors' emoluments	18,457,927	
Compensation to the CEO	5,684,597	
Total	101,660,998	84,477,176

15b Payables

A payable of Ksh 400,000 relates to amount owed to Kenya Secondary Schools Heads Association for exhibition during their Conference in Mombasa.

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APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Issue raised by the external auditor	Issue/ Observations from Auditor	Management comments	Focal person responsible to resolve the issue/ name and designation	Status Resolved/ Not Resolved	Time frame within which you expect the issue to be resolved
2016/17 Audit report					
1	Presentation of the Financial Statement	The issue was adequately addressed	Nixon Daria Accountant	Resolved	
2	Contribution In kind	Contribution in kind has been included in the Financial Statement	Nixon Daria. Accountant	Resolved	
3	Property Plant and Equipment	The management developed Fixed asset management and Disposal Policy which has been approved by the board	Fredrick Owiti. SCMA	Resolved	
4	Other Expenses	Guidelines on Transport reimbursement were not provided during previous years but now the same has been Provided in 2018/19 Financial Year	Nixon Daria Accountant	Resolved	Audit of 2018/19 Financial Year
5	Budget and Budgetary Controls	Schedules of Expenditure Per item provided. An expenditure of Ksh. 250.000 was charged under Specialized plant and equipment which had a budget of Ksh 300.000.	Nixon Daria Accountant	Resolved	

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Point Person to resolve the issue (Name and Designation)	Status (Resolved / Not Resolved)	Timeline (Put a date when you expect the issue to be resolved)
2017/2018 Audit report					
1	Employee cost	The employees that were serving the Board on deployment were paid 15% top up salary for the period they served up to 31 st May 2018 as advised by SCAC. The staff were not satisfied with the payment, therefore bringing the issue to the attention of the Commission on Administrative Justice (CAJ). The issue is still being handled by CAJ and the Anti-FGM Board, Board of directors. So far there is no conclusion on the matter.	Shem Owala Chief Accountant	Unresolved	2017/18 Audit
2	Remuneration to Directors	We admit that an amount of Ksh 68,000 paid to 4 Officers in form of Board sitting allowance while they were not gazetted members of the Anti FGM Board contrary to the requirement of State Corporation Act Cap 446. Further the Principal Secretary in charge of Gender affairs and the alternate Director were each paid an amount of Ksh 17,000 for attending a	Shem Owala Chief Accountant	Resolved	

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Reference No. in the external audit Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe (Provide date when you expect the issue to be resolved)
		full board meeting thus making of the payment inappropriate. We regret the anormally as we relied on the SCAC circular of which we have desisted from acknowledging henceforth and the in appropriate expenditure regreted.			

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Chief Executive Officer



Date.....

Anti -Female Genital Mutilation Board.
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APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME:			
Break down of Transfers from the State Department of Gender			
FY 2018/2019			
a.	Recurrent Grants		
		<u>Bank Statement</u>	<u>Amount (KShs)</u>
		<u>Date</u>	<u>Indicate the FY to which</u>
			<u>the amounts relate</u>
		23/08/2018	24,600,000
		23/11/2018	22,632,000
		08/02/2019	25,092,000
		25/04/2019	24,108,000
		Total	96,432,000

Finance Manager
 Anti- FGM Board

Head of Accounting Unit
 State Department of Gender

Samuel

Sign -----

[Handwritten Signature]

Sign-----

PLUMBING - JANUARY
REVENUE