


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY	
DATE: 10 MAY 2022	TUESDAY
TABLED BY: MAJORITY LEADER	
PRESENT AT THE MEETING:	

REPORT

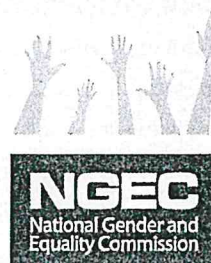
OF

THE AUDITOR-GENERAL

ON

**NATIONAL GENDER AND
EQUALITY COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2021**



NATIONAL GENDER AND EQUALITY COMMISSION

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2021*

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I. KEY ENTITY INFORMATION AND MANAGEMENT

1.0 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 focus on special interest groups, which include women, children, youth, Persons with Disabilities (PWDs), older members of society, minority and marginalized groups.

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

1.1 Vision

A society free from gender in equality and all forms of discrimination

1.2 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.

1.3 Core Values

- a) Fairness;
- b) Inclusiveness;
- c) Accountability;
- d) Teamwork and
- e) Integrity.

1.4 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:

- a) promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution;
- b) 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;

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- c) 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;
- d) 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;
- e) monitor, facilitate and advise on the development of affirmative action implementation policies as contemplated in the Constitution;
- f) 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;
- g) 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;
- h) 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;
- i) conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution;
- j) receive and evaluate annual reports on progress made by public institutions and other sectors on compliance with constitutional and statutory requirement on the implementation of the principles of equality and freedom from discrimination;
- k) 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;
- l) prepare and submit annual reports to Parliament on the status of implementation of its obligations under this Act;

- m) conduct audits on the status of special interests groups including minorities, marginalized groups, persons with disability, women, youth, and children;
- n) 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;
- o) perform such other functions as the Commission may consider necessary for the promotion of the principle of equality and freedom from discrimination; and
- p) perform such other functions as may be prescribed by the Constitution and any other written law.

a) Key Management

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

- (i) The Commission
- (ii) The Commission Management Board

b) Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2021 and who had direct fiduciary responsibility were:

- (i) Betty Sungura - Nyabuto, MBS - Commission Secretary/CEO (Full year)
- (ii) Paul Kihugu Kuria – Director; Programmes and Research (Full year)
- (iii) Joseph Muthama Ndiku - Assistant Director; Finance, Planning & Accounts (Full year)
- (iv) Winfred Mutindi Wambua – Assistant Director; Special Interest Groups (Full year)
- (v) Wilson Desire Njamwea - Assistant Director; Legal, Complaints, Investigation and Redress (Full year)
- (vi) Vicky Ocharo – Principal Human Resource Management Officer (From May 2021)
- (vii) Mathew Kioko Musau – Senior Supply Chain Management Officer (Full year)
- (viii) Goretty Ndeda Osur – Regional Co-ordinator (Full year)

c) Fiduciary Oversight Arrangements

1.4.1 Audit Committee

Committee members:

- i) Kenneth Kuguru Macharia– Chairperson
 - ii) Commission Vice Chairperson: Dr. Joel Chomba Munyi - Member
 - iii) Esther Ngeru – Member
 - iv) Rosemary Akoth Olonde – Member
 - v) Jackline Kwamboka Kanisa – Senior Internal Auditor, Secretary
-

(The contract of the Audit Committee chairperson and members expired in December 2020)

The Audit Committee was launched in December 2017. The Committee is responsible for strengthening the effectiveness of the Internal Audit function including regular review of its capacity, approval of the Internal Audit Charter and Internal Audit Annual Work Plan.

1.4.2 Advisory Team

a) Members at Policy level

- i) Dr. Joyce Mwikali Mutinda, PhD – Chairperson
- ii) Dr. Joel Chomba Munyi, PhD – Vice Chairperson
- iii) Hon. Priscila Nyokabi Kanyua- Commissioner
- iv) Betty Sungura– Nyabuto, MBS - Commission Secretary/CEO

The main roles played by the team are to:

- Review and approve financial reports. These include expenditure, receipts and procurement reports.
- Review all financial, procurement and programs quarterly and annual work plans.
- Review and approve budget proposals.

b) Members at Secretariat Level

- (i) Betty Sungura - Nyabuto, MBS - Commission Secretary/CEO
- (ii) Paul Kihugu Kuria – Director; Programmes and Research
- (iii) Joseph Muthama Ndiku - Assistant Director; Finance, Planning & Accounts
- (iv) Winfred Mutindi Wambua – Assistant Director; Special Interest Groups
- (v) Wilson Desire Njamwea - Assistant Director; Legal, Complaints, Investigation and Redress
- (vi) Vicky Ocharo – Principal Human Resource Management Officer
- (vii) Mathew Kioko Musau –Senior Supply Chain Management Officer
- (viii) Goretty Ndeda Osur – Regional Co-ordinator

The main roles played by the Secretariat include to:

- 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 the Commission.
- advise 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.

1.4.3 Human Resource and Advisory Committee

The members who served the Committee were:

- (i) Betty Sungura - Nyabuto, MBS - Commission Secretary/CEO (Chairperson)
- (ii) Paul Kihugu Kuria – Director; Programmes and Research
- (iii) Joseph Muthama Ndiku - Assistant Director; Finance, Planning & Accounts
- (iv) Winfred Mutindi Wambua – Assistant Director; Special Interest Groups
- (v) Wilson Desire Njamwea - Assistant Director; Legal, complaints, investigation and redress
- (vi) Vicky Ocharo – Principal Human Resource Management Officer

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.

d) Entity Headquarters

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

Contacts

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

e) Entity Bankers

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

f) Independent Auditors

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

g) Principal Legal Advisor

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

h) Users of Financial Statements

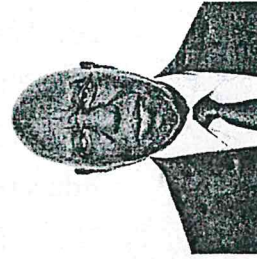
- i) The National Treasury
- ii) The Office of Controller of Budget
- iii) The Commission of Revenue Allocation
- iv) The Office of Auditor General
- v) Development Partners
- vi) Other Stakeholders

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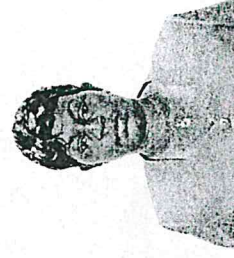
i) The Commission



Dr. Joyce Mutinda, PhD
Commission Chairperson



Dr. Joel Chomba, PhD
Vice Commission Chairperson



Hon. Priscilla Nyokabi
Commissioner

BIOGRAPHIES



Dr. Joyce Mwikali Mutinda 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 and a 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.

Prior to her appointment, Dr. Mutinda was the Chairperson of Rongo University Council. Throughout her career, Dr. Mutinda has served in over fifteen public institutions in the education sector and civil service and 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. 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, cherishes mentoring the youth, motivating the girl-child and women, conserving the environment and loves singing.



Dr. Joel Chomba, PhD
Vice Commission
Chairperson

Dr. Chomba 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 in 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 Nguviu Boys' High School Board of Management.

Prior to 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).



Hon. Priscilla Nyokabi
Commissioner

Hon. Nyokabi is an Advocate of the High Court of Kenya and holds a Bachelor of Law Degree from the University of Nairobi and a Diploma from the Kenya School of Law. She is the first Nyeri County Woman Member of Parliament who served from 2013 to 2017. She was appointed on August 17, 2018 and sworn in on August 29, 2018. Before joining Parliament, Hon. Nyokabi was the Executive Director of Kituo Cha Sheria. She served as the Deputy Presiding Officer Eastern Africa in the

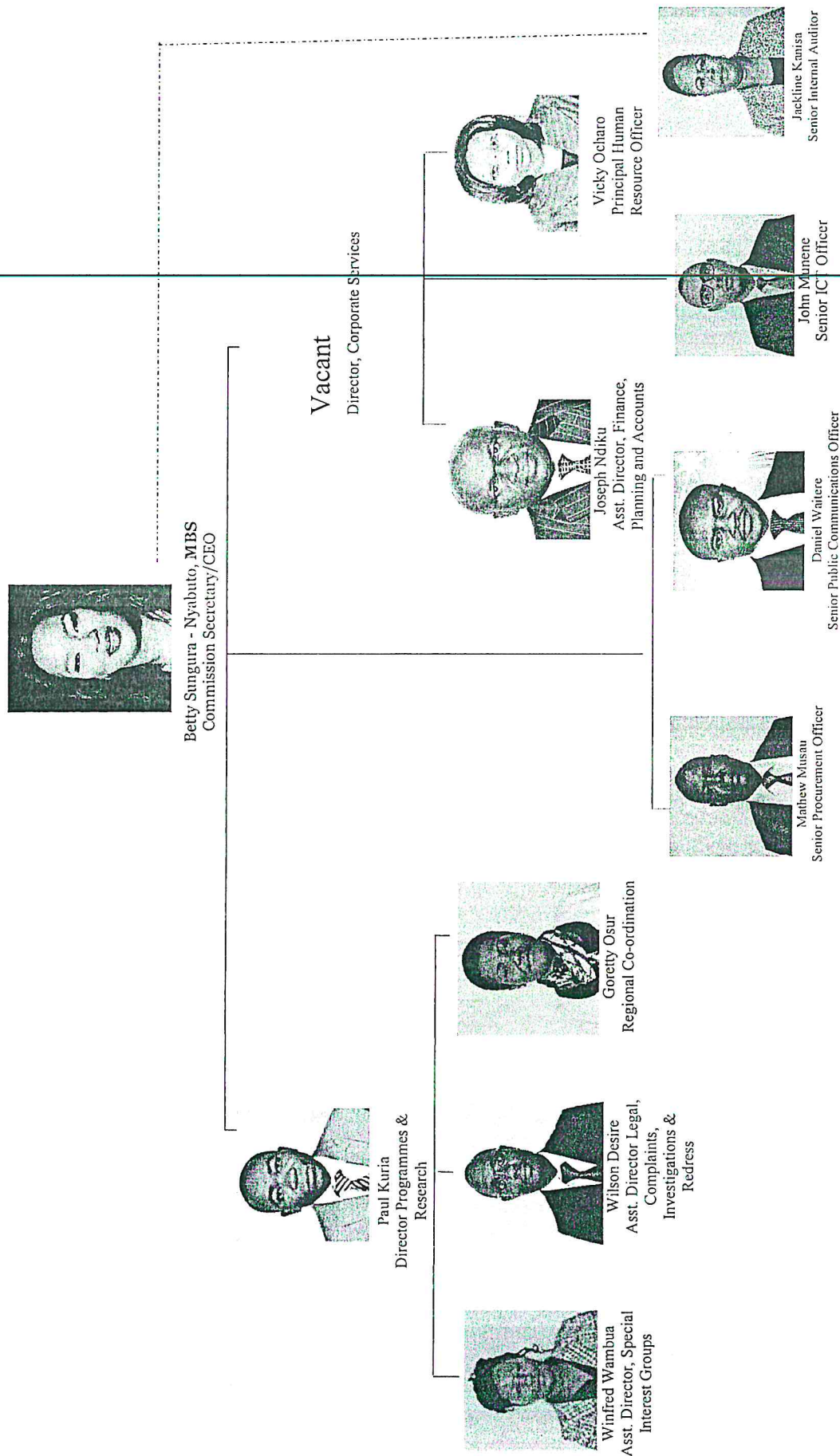
African Union Permanent Assembly of the Civil Society (AU ECOSOC) and as a Media Council of Kenya Complaints Commissioner. She was nominated Top 40 under 40 Women in Kenya in 2010 and 2011 by Nation Business Daily

During her stint in Parliament Hon. Nyokabi championed issues of women, human rights and development.

She served in various Parliamentary committees including: Justice and Legal Affairs Committee as the Vice Chairperson, Budget and Appropriations Committee, House Business Committee, Chairperson of Caucus 47 of all the County Women Representatives, Kenya Women Parliamentary Association (KEWOPA) as an Executive Committee Member and Catholic MPs Forum as a Member. Hon. Nyokabi is married and a mother of two.

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j) The Secretariat





Betty Sungura-Nyabuto, MBS
Commission Secretary/CEO

Ms. Betty Sungura- Nyabuto MBS, 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, 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, child rights defender and has written books on good governance and also authored separately with the UN- Women on how to promote 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.



Paul Kuria
Director Programmes
& Research

Mr. Paul Kuria was appointed the position of Director 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.

Prior to the appointment, Mr. Kuria served in the management of NGEC (2013 and 2017) as Ag. Commission Secretary/CEO. In 2018, Mr. Kuria was the technical advisor of 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.

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	<p>CPA Joseph Ndiku was appointed to the position of Assistant Director, Finance Planning and Accounts on 7th July 2019. He holds a Masters of Business Administration (MBA - Finance), Bachelors of Business and Management (Accounting Option) both from Egerton University. He is a Certified Public Accountant of Kenya (CPAK), Certified Information Systems Auditor (CISA), Certified Public Secretary (CPS) and a Diploma in Information Technology of Jomo Kenyatta University of agriculture and Technology.</p>
 <p>CPA Joseph Ndiku Asst. Director, Finance, Planning and Accounts</p>	<p>He is in charge of Finance, Planning and Accounting Department that is mandated with the development and maintenance of effective financial management and control systems; coordination of budgeting processes and financial reporting. He has over 17 years' working experience having previously served as Chief Finance Officer at Jaramogi Odinga Oginga University of Science and Technology, Chief Officer, Finance and Socio-Economic Planning, Makueni County Government, Finance and Accounting Manager at Higher Education Loans Board (HELB) among others.</p>
 <p>Winfred Wambua Assistant Director, Special Interest Groups</p>	<p>Ms. Winfred Wambua was appointed the Assistant Director Special Interest Groups in 10th August, 2018. She holds a Master of Arts in Development studies and a Bachelor of Arts degree in Anthropology (first class honors) 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 the special interest groups. Prior to her appointment Ms. Winfred served as a Chief Officer in charge of Gender, Youth, Sports and social services in Makueni County.</p>
 <p>Wilson Desire Assistant Director Legal, Complaints, Investigations & and Redress</p>	<p>Desire Njamwea was appointed the Assistant Director 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, Bachelors of Law from Moi University, Kenya and 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.</p>
 <p>Vicky Ocharo Principal Human Resource Management Officer</p>	<p>Ms. Vicky Ocharo was appointed the Principal Human Resource Management Officer on 1st May, 2021. She heads the Human Resource Department where she is charged with formulating, reviewing and coordinating all matters HR.</p> <p>She is a qualified HR Practitioner with vast experience in the public sector and holds a Master in Business Administration in</p>

	<p>Strategic Management and Human Resource Management (Double Majors) from Daystar University, Bachelor of Commerce majoring Human Resource Management from Catholic University of East Africa and Higher Diploma in Human Resource Management. She is a CHRP (K) and a Full Member of the Institute of Human Resource Management. She has held various positions in the Public Sector including Acting Head, Principal HR Officer and Senior HR Officer in various Government Institutions.</p>
 <p>Goretty Osur Regional Co-ordination</p>	<p>Goretty Osur was appointed Regional Coordinator in August, 2018. Her duties entail; 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.</p> <p>She holds a Master of Arts in Sociology, University of Nairobi, Diploma in Human Resource Management from the Kenya Institute of Management and Bachelors of Arts in Sociology and Public Administration, University of Nairobi.</p>
 <p>John Munene Senior ICT Officer</p>	<p>Mr. John Munene joined the Commission in 2012. He is responsible for ensuring the Commission achieves optimal effectiveness and efficiency through deployment of cutting end technology and innovation.</p> <p>He holds a Master's Degree in Information System from University of Nairobi and a degree in Information Technology from Moi University.</p> <p>He is a Certified Information Systems Auditor, Certified Information Security Manager and a Certified Cisco Network Associate among other qualifications.</p> <p>He is a member of Certified Information Systems Audit and Control Association (ISACA) and Computer Society of Kenya.</p>
 <p>Jackline Kanisa Senior Internal Auditor</p>	<p>Mrs. Jackline Kwamboka Kanisa assumed the position of Senior Internal Auditor in 24th June, 2019. She is in charge of Internal Audit Division that provides objective appraisal of the financial and operational activities of the Commission.</p> <p>She holds a Masters in Strategic Management from Kenyatta University and Bachelors degree in Commerce (Finance option) from Catholic University of Eastern Africa, a Certified Public Accountant, an active Member of the Institute of Certified Public Accountants of Kenya (ICPAK) and a member of Certified</p>

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	Information Systems Audit and Control Association (ISACA).
 <p>Mathew Musau Senior Procurement Officer</p>	<p>Mr. Mathew Musau was employed as the Senior procurement Officer on 1st September 2014. He holds a Masters 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).</p> <p>Prior to this employment, Mathew was the Senior Procurement Officer at KenGen.</p> <p>He is responsible for managing the procurement function of the Commission and providing technical advice to the Management.</p>
 <p>Daniel Waitere Senior Public Communications</p>	<p>Daniel Waitere is the Senior Public Communications Officer at the National Gender and Equality Commission (NGEC) having joined on 15th September, 2012. Mr. Waitere holds a Bachelor of Arts degree in Communications from Daystar University and is currently writing his thesis for the Master of Arts in Development communication at the University of Nairobi.</p> <p>Daniel has excellent communication skills and good understanding of mainstreaming issues of gender and disability into programmatic interventions in promotion of the rights of the special interest groups who include women, persons with disabilities, the youth, children, older members of society, the minority and marginalized groups in Kenya.</p> <p>As the Head of Public Communications Division Mr. Waitere has implemented projects on advocacy and capacity building at the national and county levels. He is instrumental in designing and implementing communication strategies, messaging, facilitating stakeholder engagement and ensuring standards and quality control of all below and above the line IEC collaterals and publications.</p> <p>Mr. Waitere is an accredited journalist and is charged with 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.</p> <p>Previously, Mr. Waitere worked as a news editor with Kenya Broadcasting Corporation.</p>

II. FORWARD BY THE COMMISSION CHAIRPERSON

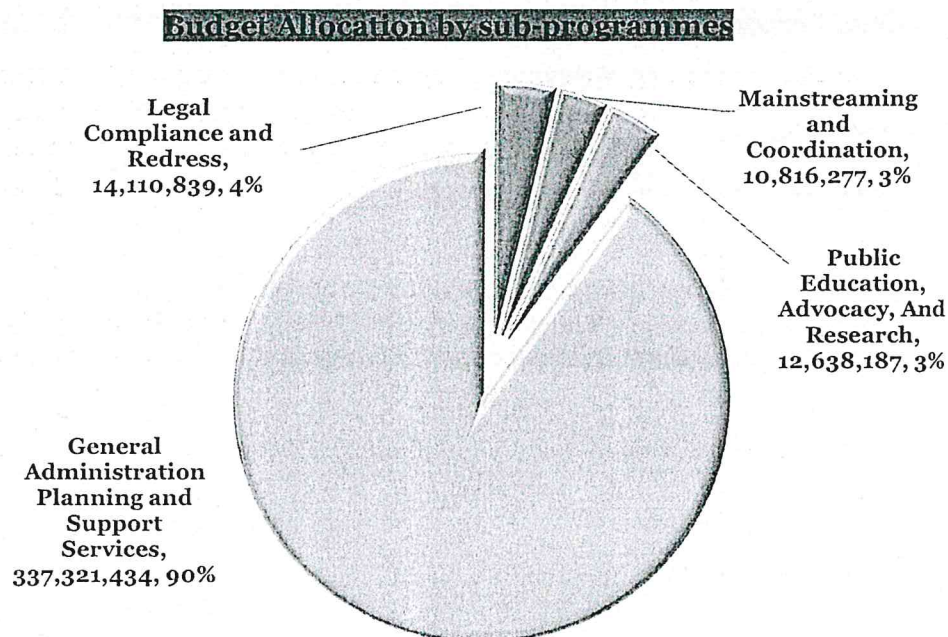


The National Gender and Equality Commission (NGEC) is a Constitutional Commission established by the National Gender and Equality Commission Act. No. 15 of 2011 pursuant to Article 59 (4) & (5) of the Constitution of Kenya, 2010. The Commission's mandate is to promote gender equality and freedom from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

In the 2020/21 Financial Year, Commissions' Recurrent vote printed estimates was Kshs.424.66 million. The approved estimate was Kshs. 372.01 million. The Commission received Kshs 10,131,000 from Ford Foundation during the year. The actual expenditure was Kshs.353.3 million translating to 94% budget absorption.

Budget allocation

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



- 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,

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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 violation of principles of equality and inclusion as envisaged under article 27 and 43 of the Constitution. It was allocated Kshs. 14,110,839 representing 4% of the budget.

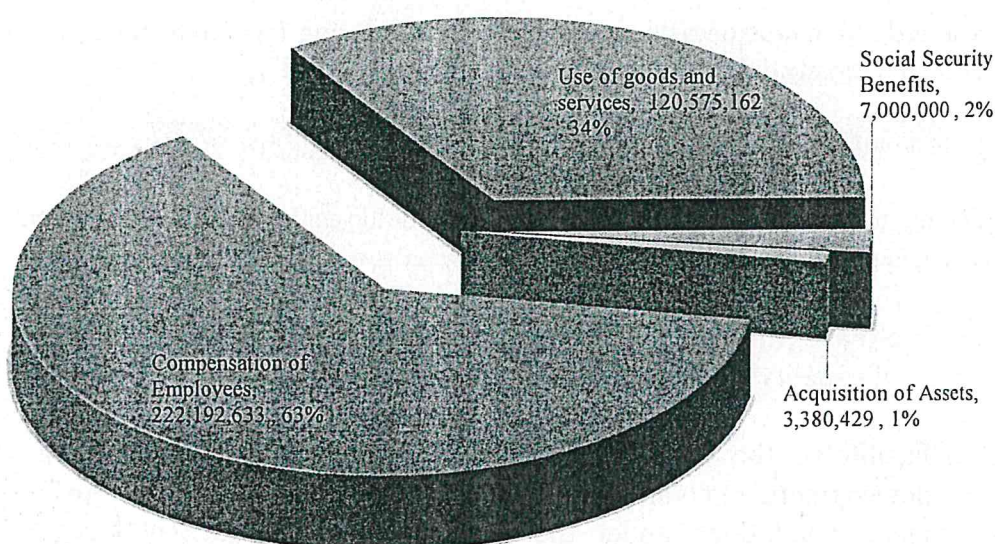
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- ii) **Mainstreaming and Co-ordination:** The objective is to co-ordinate and facilitate mainstreaming of issues of gender, persons with disabilities and other marginalised groups in national development programs and actions. It also advises the Government and facilitates the implementation of affirmative actions and programs. It was allocated Kshs. 10,816,277 representing 3% 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. 12,638,187 representing 3% of the budget.
- iv) **General Administration and Support Services:** the objective is to strengthen institution capacity to deliver on its mandate. It was allocated Kshs. 337,321,434 representing 90 % of the budget.

Key Performance Highlights:

Financial Performance Summary

Approved Budget Allocation	Actual Expenditure	Difference in Utilisation	Percentage Absorption
374,886,737	353,307,823	21,578,914	94%

The Commission spent **Kshs. 353,307,823** against an approved budget of **Kshs. 374,886,737** representing absorption of **94%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the graph below:



It should be noted 34% of budget allocation for the Commission was used on procurement of goods/services and operations, 63% for personnel emoluments, 2% on gratuity and 1% is for acquisition

Comparing the current financial year to FY 2019/20, the absorption level remained at 94% in FY 2020/21

Receipts

The Commission receipts mainly comprise of exchequer releases from the National Treasury and external grants from development partners. During the financial year 2020/21, the Commission received a total of Kshs. 353,439,707 relating to exchequer releases from National Treasury. There were no receipts from development partners. This is a decrease of 6% of total receipts compared Kshs. 375,712,646 received in FY 2019/20.

Payments:

The total payments for the FY 2020/21 were Kshs. **353,307,823** representing 6.0% decrease compared to Kshs. **376,118,816** spent in the FY 2019/20.

The payments for FY 2020/21 were as follows: -

Description	Payments	
	2020/21	2019/20
Compensation of Employees	222,192,633	207,435,262
Use of goods and services	120,734,762	141,575,689
Social Security Benefits	7,000,000	24,746,161
Acquisition of Assets	3,380,429	2,361,704
Total Payments	353,307,823	376,118,816

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The reduction was occasioned by budget cuts during the Financial Year 2020/21 which occurred mostly due to Government's response to Covid-19

Achievements in FY 2020/2021

During the financial year 2020/2021, the Commission achieved the following under the different strategic objectives:

- 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 Facilitated the Office of the Attorney General and Department of Justice in development of an implementation matrix for the 3rd cycle review recommendations under the Universal Periodic Review Process. The matrix outlines the tasks to be undertaken to implement the recommendations, indicators to monitor the progress made, responsible actors, and timelines within which the tasks should be undertaken and completed. It further facilitated in preparing a report responding to the concluding observations for the 2nd to 5th State report on International Covenant on Economic, Social and Cultural Rights reviewed in 2016. The report provides responses to the concluding observations and provides new developments made to improve enjoyment of the rights contained in the International Covenant on Economic, Social and Cultural Rights. The Commission presented data and information on:
 - i. Measures taken to strengthen the enforcement of the Protection against Domestic Violence Act including training of law enforcement officials and judges on application of the Act;
 - ii. The steps NGEAC has taken to raise awareness among women, local and traditional communities and their leaders, the judiciary and land administration officials on the matrimonial property Act of 2013; and
 - iii. The efforts that have been made to implement the two-thirds gender rule gender in the public sector in both elective and appointive bodies as guaranteed in the COK, 2010.
 - 1.2 As a member of the technical Committee, the Commission facilitated the State in the planning of the 65th UN Session of the Commission on the Status of Women (CSW 65), 2021 and contributed in the preparation of the Kenya Country Position paper themed "*Women's full and effective participation and decision-making in public life, as well as the elimination of violence, for achieving gender equality and the empowerment of all women and girls*". The Commission participated in local, regional and global sideline meetings, side events and workshops organized during the Conference. In particular, the Commission presented a paper on 18th March 2021 on barriers to full and effective participation of women and girls with disabilities. The virtual event sought to find effective strategies to promote greater recognition and realization of the rights of women and girls in the context of their participation.

- 1.3 Facilitated the development of Kenya's 9th Periodic Report on the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). The Commission documented actions implemented as per the concluding observations and recommendations made in the 8th cycle CEDAW Report.
- 1.4 Facilitated development of 8th and 9th State report on the International Convention on Elimination of All Forms of Racial Discrimination (ICERD). The Commission provided information about the status of each of the special interest groups in regards to various forms of discrimination and the report responding to the list of key issues raised by the UN Human Rights Committee based on the 4th Kenya period report on the International Convention on Civil and Political Rights (ICCPR) submitted in December 2018. NGEC presented data and information on women political participation, violence against women in politics and violence against women in elections, women representation in private sector and the review of the political parties laws and regulations. The information and data shall inform Kenya oral dialogue session scheduled for November 2020 on Kenya's compliance with her obligations under the ICCPR.
- 1.5 Contributed in the review of draft International Conference on Population and Development, ICPD+ 25 icons and messaging. The review was aimed at increasing the relevance of the messages and ease communication and reference to the ICPD+25 goals.
- 1.6 In collaboration with Collaborative Centre for Development (CCGD) facilitated the development of Scorecard for the evaluation of progress made by the state in the implementation of the Protocol to the African Charter on Human and Peoples' Rights On the Rights of Women in Africa (Maputo Protocol). The Scorecard will be used as a performance management tool in the assessment of Kenya's enactment, enforcement and implementation of the Maputo Protocol. Further, In collaboration with IDLO, facilitated development of Tools for Assessing Compliance with Concluding Observations and Recommendations issued to the Government of Kenya under the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), Convention on the Rights of the Child (CRC), and The Convention on the Rights of Persons with Disabilities (CRPD)
- 1.7 Contributed in the review of the progress Kenya has made on Sustainable Development Goal (SDG) Number 5 on Gender Equality. The review was designed to inform the finalization of Kenya Gender Equality strategy 2020-2025. The strategy has been developed by the State Department for Gender (SGfG) to accelerate the implementation of SDG 5 in the County. On a related activity, the Commission on 23rd March, 2021, contributed in the launch of the National Gender and Development Policy and Women Economic Empowerment Strategy developed by SDfG.
- 1.8 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 for Ministries, government Departments and Agencies. The Commission prepared 84 certificates of compliance and corresponding advisories to institutions signatory

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to the 2021/2022 public performance contracting. The advisories identify areas of improvement that each agency should deal with to effectively integrate principles of gender equality and inclusion in public service delivery. In addition, during the period under review, the Commission received reports from 256 agencies detailing their performance on mainstreaming gender.

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- 1.9 In collaboration with Plan International Kenya and the Collaborative Centre for Gender and Development (CCDG) virtually launched the report title, 'the Minimum Age of Consent for Sex: Addressing the Dilemma'. The meeting was attended by 190 stakeholders. During the launch, the Cabinet Secretary for the Ministry of Labour and Social Protection pronounced the Government position on the subject of age of consent for sex. Kenya age of consent for sex therefore is 18 years.
- 1.10 Participated in the GOK/UN Annual review and planning of the Kenya Cooperation Framework's, UNDAF 2018-2022. The United Nations Development Assistance Framework (UNDAF) is a framework within the context of delivering as one, as a collective response of the UN agencies and the Government of Kenya (GOK) to coherently, effectively and efficiently realize the national development priorities. The Commission's participation was mainly to plan for the 2021-2022 implementation phase.
- 1.11 Facilitated development and review of the indicators for the implementation of the 25 years post 1994 International Conference on Population and Development, (ICPD+25 Nairobi Summit), Kenya Country Commitments. The Commission paid attention to indicators focusing on gender and freedom from discrimination. The indicators shall be included in the National Information System (e-NIMES). Further, the Commission facilitated the Unit of monitoring and evaluation in the State Department of Planning with the development of a strategic plan to support the National Integrated Monitoring and Evaluation System (e-NIMES).
- 1.12 Participated in a workshop to review the implementation of the Sustainable Development Goals (SDGs) at the National and County levels and plan for accelerated implementation. The Commission gave inputs on strategies for practically integrating the principles of gender equality and freedom from discrimination across all the SDGs interventions.
- 1.13 Facilitated various government agencies improve on integration of the principles of equality and inclusion within their operations and programs. This is mainly done through facilitative trainings and development of friendly workplace policies. The training sessions are geared towards enabling responsible officers report accurately and in timely manner. The Commission facilitated 35 institutions including: The Council of Governors, The Council of Legal Education, Kenya Bureau of Standards, the National Youth Council, the State Department for Petroleum; State House, the National Youth Council, Konza Technopolis Development Authority, the National Youth Service, the Uwezo Fund and Kenya Ferry Services, The University of Nairobi, Kisumu, the Kenya Plant Health

Inspectorate Service (KEPHIS), Kenya Agricultural and Livestock Research Organization (KALRO), Kirinyaga University, Post Bank, Kenya Industrial Properties Institute and the Kenya National Examinations Council; UoN Kisumu Campus Staff, Bomet University College, Laikipia University, Machakos County Government, the Machakos sub-county gender mainstreaming groups, Geothermal Development Company, Industrial and Commercial Development Corporation, the Kenya Roads Board, Energy and Petroleum Regulatory Authority, Maseno University, the Kenya Universities and Colleges Central Placement Service (KUCCPS), among others.

- 1.14 Facilitated the Ministry of Environment and Forestry (MOEF) through UNDP develop the National Climate Change Learning Strategy. The Commission was part of the technical team responsible for assessing the learning needs and priorities and institutional capacities to implement the National Climate Change Learning Strategy. The Commission has supported the MOEF field virtual focus group discussions on the learning needs of various agencies and institutional capacities of agencies with greatest responsibility in mitigating climate change related shocks. On 17th December, 2020, the Commission participated and contributed in the validation process of the report on learning needs and capacity assessment for the Climate Change Learning Strategy in Kenya.
- 1.15 In collaboration with the Ministry of Environment and Forestry, UNDP and other stakeholders participated in phase two of the Gender Inclusion Assessment of Forest Dependent Communities in Forest Conservation and Management, covering 12 Counties including Meru, Tharaka Nithi, Embu, Nyeri, Makueni, Kitui, Taita Taveta, Kiambu, Kwale, Kilifi, Isiolo and Marsabit. The Commission facilitated and provided guidance on the integration of the principles of equality and inclusion in the assessment process. The results of the assessment will inform the REDD+ strategy in Kenya.
- 1.16 Finalized and published the following reports: -
- i. Minimum Age of Consent for Sex: Addressing the Dilemma: A summary report of discussions and proposals from multi- sectoral stakeholders' fora, 2019
 - ii. The 2019 Kenya Population and Housing Census: An Observation Report of the National Gender and Equality Commission: Emerging Issues, Gaps, Good Practices and Recommendations
 - iii. Guidelines for establishing and managing Equality and Inclusion Technical Working Group (EITWG)
 - iv. Guide for County Government Leadership: Integration of Gender Equality, Inclusion in County Development, 2020
 - v. An Introduction of Gender Based Violence in Emergencies (GBVIE) to the National and County Equality and Inclusion Technical Working Groups: Proceedings of Consultative and Accountability fora held at national level (Nairobi), and in Kilifi and Homabay Counties, July and September 2019

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- vi. Hard Living: Equality and Inclusion of Refugees in Kenya: A Mission to Kakuma Operation Centre and Kalobeyei Integrated Socio-Economic Development Settlement Program in Turkana County
 - vii. Child Pregnancies in the Context of COVID-19 Pandemic in Kenya: A Report of the Multi-Stakeholders Virtual Consultative Meeting, held on 24th July 2020.
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- 1.17 Participated and contributed in a meeting to discuss the progress Kenya has made in the ratification of the protocols to the African Charter on Human and Peoples' Rights on the Rights of Older Persons and the Rights of Persons with Disabilities in Africa held on 28th May 2021. The meeting was organized by the Centre for Human Rights, University of Pretoria.
- 1.18 Facilitated development of the Kenya Country Position paper and statements for the 2021 High Level Political Forum on Sustainable Development and the corresponding annual Ministerial meetings to be held from 2nd-16th July 2021.
- 1.19 Facilitated various MDAs to develop workplace gender equality and inclusion mainstreaming policies (including GBV policies, the disability policy, sexual harassment policy) Some of the government agencies facilitated included: State House, Kenya Medical Training College, Kenya National Examination Council, Kenya Intellectual Property Institute, Ministry of Health
- 1.20 Participated and contributed in the validation of the Resource Mobilization Strategy for the National Prevention and Response Plan (NPRP) on Violence Against Children 2019-2023 on 21st May 2021.

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

- 2.1 Reviewed and gave inputs to 64 legal, policy and administrative instruments both at the County and National level. The inputs were mainly to address equality and inclusion issues and ensure the rights and freedoms of the most vulnerable population is guaranteed, protected and promoted. The Commission also reviewed the language used by drafters to avoid any derogatory terms and phrases in describing status and needs of SIGs. Some of the legal instruments reviewed include:

2.1.1 Bills

- i) Reproductive Health Care Bill (Senate Bill No. 23 of 2019)
- ii) Care and Protection of Child Parent Bill, 2019
- iii) Poverty Eradication Bill, 2020
- iv) Mediation bill (national assembly bill no.17 of 2020)
- v) The social assistance (repeal) bill, 2020
- vi) Persons with Disabilities, Amendment Bill, 2020
- vii) The Narcotics, Drugs and Psychotropic Substances (control) (amendment) Bill 2020
- viii) Remuneration Guidelines for the Public Sector, 2020
- ix) The County Governments (General) Regulations 2020

- x) The Law of Succession (Amendment) Bill, 2020
- xi) Constitutional Amendment BBI (2021) Bill-National Assembly
- xii) The Children (Amendment) Bill 2020- National Assembly
- xiii) Community Health Workers Bill 2020- National Assembly
- xiv) Health Laws (Amendment) Bill, 2021- National Assembly
- xv) Community Health Services Bill, 2020 - Senate
- xvi) The Mental Health Amendment Act 2021- Senate
- xvii) The Political Party Primaries Bill 2021- Senate
- xviii) The Law of Succession (Amendment) Bill, 2020
- xix) East Africa Community Gender Equality and Development Bill, 2017
- xx) The Disaster Risk Management Bill (Senate Bills No. 14 of 2021)
- xxi) Prompt Payment Bill (Senate Bills No. 16 of 2021)
- xxii) The Street Vendors (Protection of Livelihood) Bill (Senate Bills No. 7 of 2021)
- xxiii) The County Vocational Education and Training Bill (Senate Bills No. 6 of 2021)
- xxiv) The Basic Education (Amendment) Bill (Senate Bills No. 4 of 2021)
- xxv) The Kenya Sign Language Bill (Senate Bills No 5 of 2021).
- xxvi) The National Hospital Insurance Fund (Amendment) Bill (National Assembly No 20 of 2021)
- xxvii) The National Addressing Bill ,2021
- xxviii) Breastfeeding Mothers Bill, 2019

2.1.2 County Bills

- i) Garissa County Immunization Bill, 2020
- ii) Nakuru County Gender Equality Bill 2019

The Commission also submitted some memoranda orally before the different house committees. They include:

- i) The Law of Succession (Amendment) Bill (Senate Bills No. 15 of 2021)
- ii) The County Vocational Education and Training Bill (Senate Bills No. 6 of 2021)
- iii) The National Hospital Insurance Fund (Amendment) Bill (National Assembly Bill No 20 of 2021)
- iv) Community Health workers Bill (National Assembly Bills No 30 of 2020)
- v) Persons with Disabilities Amendment Bill- (Senate Bill No 20 of 2020)
- vi) East Africa Community Gender Equality and Development Bill, 2017
- vii) Poverty Eradication Bill, 2020

2.1.3 Policies

- i) Kisumu County Gender Mainstreaming Policy 2020
- ii) Kitui County Gender Policy, 2020
- iii) Meru County Gender Mainstreaming Policy, 2020
- iv) Draft Siaya County SGBV Policy, 2020
- v) Kisumu County SGBV Policy, 2019
- vi) Migori County SGBV policy, 2020
- vii) Nakuru County Disability Act, 2016
- viii) Garissa County Gender policy, 2020
- ix) Mombasa County Draft Transport Policy 2018

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- x) Kilifi County gender based violence Policy ,2019
 - xi) Kilifi County Gender Policy,2019
 - xii) Migori County GBV Policy ,2019
 - xiii) Nakuru County Gender and development Policy 2021
 - xiv) Busia County Gender Policy 2019
 - xv) Mandera County Emergency Fund Act, No 3 of 2020
 - xvi) Tana River County Disaster Risk Management Act , 2020
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- xvii) Draft Vihiga County Gender Policy, (2020)
 - xviii) Kilifi menstrual hygiene management policy (2021)
 - xix) The National Addressing Policy 2021
 - xx) National policy on disability 2016
 - xxi) Sessional Paper number 3 of 2012 on Population Policy for National Development
 - xxii) Guidelines for the formulation of County Employment Equity Plan (CEEP),2021

2.1.4 Regulations

- i) Victims Protection General Regulations ,2020
- ii) Victims Protection Fund Regulations 2020
- iii) The Public Finance Management Social Assistance fund regulations 2019
- iv) Public Finance Management Biashara Fund Regulations, 2020
- v) The National Gender and Equality Commission Complaints Handling, Practice and Procedure, Regulations 2020. The regulations will give the Commission power to adjudicate on matters relating to equality and freedoms from discrimination, investigate complaints made to it or on its own motion relating to equality and freedom from discrimination as provided for in section 26 (c) 29 (1) of NGECA Act.
- vi) Persons with Disabilities (access to employment, services and facilities) (amendment) regulations, 2009
- vii) Persons with Disabilities (income tax deductions and exemptions) (amendment) 2019
- viii) Persons with Disabilities (Registration) (amendment) 2019
- ix) The Draft National Building Code, 2020
- x) Draft-Energy-Electricity-Reliability-Quality-of-Supply-and-Service-Regulations, 2021
- xi) Access to Information Regulations, 2021

2.1.5 Action plans

The action plan for the implementation of the National Gender and Development Policy

2.2 In addition, the Commission facilitated public participation of the Victims Protection General Regulations and Victims Protection Fund Regulations 2020 in Kisumu, Bomet and Kisii Counties between 8th and 11th December 2020. During the exercise, 160 members of public from the three counties gave their views on the Regulations and were informed on the existence, role and functions of the Victims Protection Board. Issued advisories to government agencies as follows:

- i) to the State Department for Fisheries, Aqua culture and the Blue Economy, Ministry of Agriculture, Livestock, Fisheries and Cooperatives, following an advertisement in the Daily newspapers seeking to recruit persons for training and specifically on the eligibility of the applicants. The Commission noted that the criteria of eligibility was highly discriminatory and contrary to the principle of gender equality, equity and fairness and advised the Ministry to withdraw and reconsider the criteria of eligibility based on the values and principles of equality and freedom from discrimination as enshrined in the Constitution of Kenya, 2010.
 - ii) Cabinet Secretary, Ministry of Labour and Social Protection on the proposed engagement of street children in the Nairobi Metropolitan Services (NMS) Power plan. The Children would be hired by NMS and get involved in the sorting of trash material from the Dandora Dump site before it is taken into processing factory for use in generating power. The Commission requested the ministry to reconsider its position and ensure children are protected from harmful and exploitative labor.
 - iii) Judiciary Service Commission for the appointment of Chief Justice and selection Panel of Members IEBC commissioners on promotion, protection and fulfilment on the affirmative action and inclusion of SIGs in the recruitment process including adherence to the two thirds gender principles to ensure compliance with the Constitution.
- 2.2 Provided a framework for monitoring the implementation of voluntary 50 hours of probono legal services to victims of Gender Based Violence (GBV) offered by Mr. Edwin Sifuna, (the Secretary General, Orange Democratic Party (ODM) to the National Cohesion and Integration Commission (NCIC). This was based on a request by the NCIC following investigations into the political rhetoric and vulgar remarks made on December 11, 2020 by Malindi MP Hon. Aisha Jumwa and ODM Secretary-General Mr. Edwin Sifuna during the campaigns rallies held in Msambweni Constituency.
- 2.3 Facilitated discussions with the Persons with Disabilities (PWD) Caucus on key issues of inclusivity, equality and non- discrimination, participation and involvement of PWD's in public affairs within the context of the on-going constitutional reforms. These were centered on the report of the steering committee on the implementation of the Building Bridges Initiatives to a United Kenya taskforce report. In addition, the Commission facilitated workshop for women with disabilities to discuss gender and disability implications of the Building Bridges Initiatives to a United Kenya taskforce report.
- 2.4 Reviewed and submitted data and comments to the State Department for Basic Education on educational materials prepared inform of posters to support advocacy, social support and sensitization of children on matters of sexual and

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gender based violence, and discrimination during the 2020 festive season and beyond. In addition, the Commission facilitated a session on justice and legal redress to the Special Interest Groups especially among children and women during Legal Awareness Week on 13th October 2020 at Nakuru High Court

- 2.5 Participated in a stakeholder consultative meeting organized by The Africa platform for Social Protection whose objective was to harmonize the understanding by state and non-state actors on the different approaches to the Social Assistance (Repeal) Bill 2020 and to agree on further strategies of engaging with this process. NGECE has been active in the process of shaping the legislative processes and framework governing Social Protection in Kenya.
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- 2.6 In collaboration with stakeholders reviewed and gave feedback on the draft National Police Service and Ministry of Health Generated P3 form for use in the assessment of sexual and gender based violence among survivors/victims. The session was facilitated by a Forensics medical officer, who are members of the NGECE National Equality and Inclusion Technical Working Group.
- 2.7 During the period under review, the Commission pursued the following two court cases related on the violation of the principles of gender equality and freedom from discrimination. They include:
- i) HCR Petition No. 147 of 2020-Victor Lodenyo Adagula -v- Kenya Revenue Authority: This is a case where the Commission was enjoined as an Interested Party. The matter seeks to dissolve the Board of Management of KRA due to violation of the not more than two thirds gender rule in the composition of the Board. The Commission filed its papers on 23rd December 2020 and the outcomes are still pending.
 - ii) SO19/2020 Defilement case: The Matter was referred to the Commission by the POLICARE section of the National Police Service. The matter involves an alleged case of defilement by a medical doctor. The matter was coming up for taking plea taking by the accused and his bail application on 28th December 2020. The Commission urged for strong bail terms given the profession of the accused and his alleged attempts to interfere with the case. The accused was released on a Bond of KSh. 300,000 with two sureties or alternative of a cash Bail of Ksh. 100,000 with two sureties depositing their National Identity Cards, travel documents and their contact details with the Police and Judiciary.
- 2.8 In collaboration with Health Advocacy Forum (HERAF) and Open Society Initiative for Eastern Africa (OSIEA) facilitated a high level policy consultative meeting on sustainable financing of mental health services in Kenya The meeting brought together key stakeholders from diverse backgrounds to share experiences and to identify scalable lessons on sustainable financing for mental health systems in Kenya. A total of 248 stakeholders were reached during the meeting. During the forum commitments towards enactment of the Mental

Health related laws, review of existing policies and laws and increased budget allocation for mental health services were made.

- 2.9 Assessed compliance of the Nakuru County Assembly and Kisii County Assembly with the judgement of Petition 1 of 2019 NGEC -V- Majority Leader, County Assembly of Nakuru and 4 Others; Jubilee Party and Another (Interested Parties) and Petition No. 1 of 2019- Hon. Karen Nyamaita Magara & 14 Others -v- Kisii County Assembly Service Board and 2 others respectively. The Commission facilitated the National Police Service with the launch of Policare Model Project for effective response to cases and incidences of GBV cases reported to the police.
- 2.10 Held a validation meeting of its complaints handling regulations to pave way for the gazettment and final deliberation of these rules by the national Assembly Committee for delegated legislation. The meeting was attended by 175 key stakeholders.
- 2.11 Receives complaints from the public to ensure non-discrimination and compliance with equality and inclusion principles received a total of **65** cases during the period under review. Out of which 66% were processed and resolved, the rest were referred to relevant institutions for action. This is an indication of the level of awareness on NGEC mandate in receiving and addressing complaints from the public. The complaints were different in nature including; Cash Transfer for the elderly, assault, property dispossession discrimination, and land dispute, Intimidation, defilement separation, and eviction, marital conflicts, colluding to blackmail, assault, and threats. The cases were referred to the relevant actors while others were processed by Commission's legal and investigations department.
- 2.12 Together with stakeholders from across the region also validated the NGEC complaints and handling procedures as part of enhancing the Commission's function of addressing complaints and redress in line with the commission mandate where the same regulations were tabled before the delegated committee on prepublication scrutiny where the office took part.
- 2.13 As members of the Court Users Committee, the Commission through the Garissa and Kilifi regional offices participated in the quarterly Court Users Committee (CUC) meetings. The role of the Commission in the CUC is to ensure the principles of equality, inclusion and freedom from discrimination are adhered to in court operations and procedures.
- 2.14 Conducted rapid assessments and preliminary investigations on cases of defilement and rape reported in Kangundo, Machakos County and Limuru, Kiambu County involving a minors and adolescents. The Commission will watch brief during the proceedings of these cases.

Strategic objective 3. To promote public awareness on principles of equality and inclusion. Under this objective, the Commission: -

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- 3.1 Held 45 theme based equality and inclusion coordination meetings in Nairobi and all the regional offices. During these meetings emerging issues in relation to special interest were discussed and strategies for addressing challenges faced by these groups formulated. Some of the issues discussed include: role of media in transforming gender norms towards achieving gender equality and freedom from discrimination, inclusion of the *Shona* community in National and County development data; emerging issues affecting SIGs during the COVID-19 pandemic and corresponding recovery process; access to justice by SIGs; and contents of the Building Bridges in respect to SIGs and across all thematic areas, Women's full and effective participation and decision-making in public life, prevention, response and management of Gender based violence, barriers and strategies for greater inclusion of SIGs among others, the *Kazi Mtaani* Programme including feedback on the performance as well as challenges encountered during implementation; strengthening the referral networks for GBV actors in the protection of SIGs, consideration of disability matters and inclusion of PWDs in development, digital divide and how it affects meaningful participation of SIGs in empowerment programs and Mental ill-health and its differential effects to SIGs among others. In addition, the Age of Consent report was disseminated during the meetings
- 3.2 Facilitated and coordinated 2 stakeholder's forums to deliberate on the emerging issues in the context of Covid-19:
- i) Child Pregnancies: on 24th July 2020, Commission coordinated and held a high level consultative forum on Child Pregnancies in the Context of COVID-19 pandemic in Kenya.. The meeting brought together 269 stakeholders to reflect on more innovative approaches and strategies for addressing the alleged increases in child pregnancies.
 - ii) Youth Engagement in the Context of Covid- 19 Opportunities – The Commission held a high level consultative meeting with select Ministries, Counties, Departments and Agencies(MCDAs), Youth leaders, members of private sector and entrepreneurs to discuss opportunities available for greater and meaningful engagement of the Youth in development agenda during and post COVID-19 period. The forum was held on 24th August, 2020 bringing together in excess of 250 participants majority of whom were youth.
- 3.3 In collaboration with the REINVENT Programme the Commission facilitated strengthening of the Equality and Inclusion Technical Working Groups (EITWGs) forums in nine (9) counties (Kisumu, Kitui and Bungoma, (Nakuru, Tana river and Turkana, Kilifi, Garissa, and Taita Taveta). The activity was held between 2nd and 8th December, 2020. The meetings provided an opportunity for cross-learning of ideas and reflecting on innovative strategies for addressing challenges and opportunities for greater engagement of SIG's in the county and national development priorities. The Commission also launched and disseminated the guidelines on the establishment and management of the Equality and Inclusion Technical Working Groups in the nine counties

- 3.4 Held a consultative meeting in Nairobi with representatives of the *Shona* Community. During the meeting emerging issues in relation to minority groups were discussed and strategies for addressing challenges faced by these groups formulated. Some of the issues discussed were: the need to ensure inclusion of the Shona community in National and County development data and need for public education programmes among the Community to enlighten them on their rights, responsibilities and opportunities available both in national and County Governments among others.
- 3.5 Facilitated SIGs commemorate thirteen (13) International days. During the commemorations, the Commission issued statements pointing out key priority areas affecting the SIGs in line with the theme of the celebration for consideration by the government and SIGs themselves. In addition, the Commission facilitated public education on their rights and opportunities for SIGs at both County and national Government levels. During the commemorations, the Commission issued statements pointing out key priority areas affecting the various categories of SIGs in line with the key objectives of the different days. They include:
- i) International Day of Older members of society commemorated on 1st October, 2020. The theme for 2020 was *'Pandemics: Do They Change How We Address Age and Ageing?'*
 - ii) 2020 International Rural Women Day held on 15th October, 2020 under the theme, *'Building rural women's resilience in the wake of COVID-19'*
 - iii) 2020 International Day for Persons with Disabilities held on 3rd December, 2020
 - iv) International White cane Safety Day on 15th October, 2020. The theme was *"Achieving sustainable development Goals for the blind"*
 - v) International Day of Girl Child 2020 themed *"My Voice, Our Equal Future"* on 12th October, 2020
 - vi) Day of Zero tolerance to FGM, March
 - vii) International women's day, March, 8
 - viii) Day of the African Child, June, 16
 - ix) UN International Day of Families
 - x) The World Elder Abuse Day, June ,15
 - xi) International Missing Children's Day
 - xii) 16 days of activism against GBV, 2020 themed *"Orange the World: Fund, Respond, Prevent, Collect!"* 25th November, 2020 – 10th December, 2020.
- 3.7 With support from the Sisters Maternity Home (SIMAHO) Garissa, the Commission through the Garissa regional Office in collaboration with other stakeholders facilitated the public education forum on a Programme *'Know your rights campaign'* for Persons living with HIV (PLHIVs) including young adults. The objective of the forum was to inform the public on the forms of violence, punitive laws affecting HIV services, PLHIVs rights to health services, role of police in HIV mitigation, role of paralegals and other human rights watch in fighting HIV stigma. The Commission also facilitated in a public education forum on reporting and referral pathways to GBV cases in Nakuru, County. The forum

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was convened following rising cases of rape and defilement at Dundori sub-County.

- 3.8 The Commission through the Kisumu regional office facilitated a multi-sectoral approach training in Kisumu East, Seme and Muhoroni sub-counties. The objective of the forum was to train Equality and Inclusion Technical Working Group members on multi-sectoral approach in addressing gender issues and concerns in Kisumu County.
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- 3.9 In collaboration with the Humanity Inclusion the Commission facilitated strengthening of the Equality and Inclusion Technical Working Groups (EITWGs) forums in five (5) counties, (Kilifi, Vihiga, Nyahuru, Wajir and Isiolo). The other activities included: Dissemination of the County Model Policy and legal framework on Sexual Gender Based Violence; Support of grassroots movements and grassroots leaders to advocate for the realization of not more than two-thirds gender principle, holding a dialogue forum with male opinion leaders to hold men accountable and support and promote women leadership. The activities are part of the larger project funded by the European Union and implemented by NGECE and Humanity Inclusion to enhance the capacity of institutions and organizations to promote gender sensitive governance and development in Kenya.
- 3.10 Monitored the distribution of dignity kits to boys and girls in 4 Secondary and 3 Primary schools in Kalama and Masinga sub-counties, Machakos County. A total of 147 boys and 148 girls were issued with the dignity kits and offered mentorship session. The commission also conducted a rapid assessment on the levels of preparedness of the schools to integrate inclusion and equity in their infrastructure. Case studies on this theme were documented from Ilaanzoni Primary School and Kangonde Secondary School.
- 3.11 Through the Kitui Regional office contributed to the content of a workshop on the economic empowerment of women through Climate Smart Agriculture in Arid and Semi-arid areas. The workshop sought to enhance the engagement of women in agricultural training to improve their livelihood.
- 3.12 Facilitated Public Education programs in nine (9) counties to raise awareness among special interest groups on detecting and reporting violations on right to equality and freedom from discrimination focusing on NGECE online enabled complaints management system and rights of SIGS during emergencies. The program covered Busia, Kakamega, Trans Nzoia, Homabay, Nyeri, Laikipia, Nakuru, Embu and Tharaka Nithi.
- 3.13 Through the Garissa office and in collaboration with the State Department of Gender Affairs and Anti-FGM Board held a conference that brought together law enforcement officers and actors in the criminal justice sector to discuss best practices towards ending Female Genital Mutilation and child marriage in Garissa county. The Commission through the Kisumu office in collaboration with Amref Health Africa, facilitated the training of Community Paralegals on

protection of the rights of women and girls, and enhancing access to justice in Kenya.

- 3.14 Held consultations with the National Assembly Committee on Delegated Legislation about the draft National Gender and Equality Commission's Complaints Handling Practice Regulations, 2021 being part of the pre-publication scrutiny of the regulations.
- 3.15 Participated and contributed in the panel discussion on: The shadow Pandemic-Key innovations for managing GBV during the COVID-19 pandemic during the MAISHA conference organised by the National AIDS Control Council, NASCOP and other partners. The Conference is organised every two years to review scientific knowledge that translated into policy and practice.
- 3.16 Participated and contributed in the CSW Mashinani dubbed "bringing the 65th session of CSW home" in Kericho County. NGECE participated and facilitated a session on Strides Towards Inclusivity in Political and Decision Making. Further the Commission participated and contributed in the 25th ICS annual international conference as panelists.
- 3.17 Finalized development of educational materials leveraging socializing agents to mitigate violence against women and girls (VAWG), and other vulnerable groups.

4.0 Strategic Objective 4: To increase evidence-based knowledge on issues of equality and inclusion through research and knowledge management; the Commission:

- 4.1 In collaboration with Equality Now facilitated a two-day stakeholder's workshop in Naivasha, Nakuru County. The objective of the forum was to review and give sector specific inputs to the 2nd Edition of the National Monitoring and Evaluation Framework Towards Prevention and Response to Gender Based Violence in Kenya. Participants were drawn from both state and non-state actors with greater responsibility in the prevention and response to GBV.
- 4.2 Facilitated the Kenya National Bureau of Statistics and the UN Women in development and launch of the Gender Sector Statistics Plan 2019-2023. The plan was developed to inform the country of the strategic processes for planning, generating and using gender statistics to inform programs and policies.
- 4.3 As a member of the technical committee responsible for generating gender disaggregated data to inform engendered COVID-19 programs, the Commission facilitated the conceptualization, design, execution, analysis, development of the study report and launch of the Assessment of Effects of Covid-19 Pandemic on Women and Girls in Kenya, 2020. The study conducted by among other agencies NGECE, State Department for Gender, KIPPRA in collaboration with UN Women, UNICEF and OXFAM. The report shall inform gender based management of the second wave of COVID-19 and post COVID-19 recovery strategies at national and county levels.

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- 4.4 Trained 78 members staff on research methods, data collection tools and processes for the national assessment on the uptake of green energy in Kenya. In addition, the Commission undertook a pre-test on the assessment data collection methods and tools and commenced initial data collection in four counties: Kajiado, Kiambu, Machakos and Murang'a.
- 4.5 Contributed to the development of a result-based action plan to strengthen human resources and skills to address climate change in Kenya. This is part of the process of the development of the National Climate Change Learning Strategies.
- 4.6 As a member of the Inter-Agency Gender Statistics Committee, the Commission contributed in the development of a draft gender dimensions' monograph derived from the further analysis of the 2019 Kenya Population and Housing Census (KPHC). The main objective of the monographs is to unmask gender dimension in the analysis of the selected topical issues on fertility, mortality, migration, marriage, households and families, education and literacy, labour force participation, disability, and Information, Communication and Technology. The gender dimension monograph is expected to evaluate the relative differences among women, men, girls and boys in order to uncover the personal achievements and their access to services; carry out multivariate analysis in order to capture relations that may not be visible if using sex-disaggregated data only, generate appropriate indicators for sensitizing stakeholders on the need and importance of sex-disaggregated data for policy formulation and decision making, and identify areas in which new data need to be collected in order to fully grasp elements of gender inequality
- 4.7 Contributed to the validation process of the 2021 Economic Survey developed by the Kenya National Bureau of Statistics. The Commission is keen to ensure gender dimensions in all economic sectors are documented.
- 4.8 As a member of the steering committee and technical committee for the design and implementation of the 2021 Kenya Demographic Health Survey convened by the Kenya National Bureau of Statistic, the Commission contributed in content of the survey tools and survey processes.
- 4.9 As a member of the technical committee planning for the 2021 children devolution conference and 7th Devolution Conference convened by the Council of Governors. The Commission has taken leadership in the design of the breakaway session during the main conference to discuss key issues on gender and climate change. The main theme of the 7th devolution conference is Multi – Level Governance for Climate Action while the sub theme is Sub-National Mobilization in Unlocking the Full Potential of Climate Action in the Post- Covid-19 pandemic.
- 4.10 In collaboration with UNDP and other stakeholders facilitated the development of Gender and Indigenous action plans to ensure integration of the principles of equality and inclusion (of minority and marginalized groups) in the implementation of the global environmental initiatives branded Reducing

Emissions from Deforestation and Forest Degradation, and the role of conservation, sustainable management of forests, (REDD+) in Kenya. The inaugural meeting towards the development of the action plan commenced in June 2021.

- 4.11 Participated and contributed in a two-day workshop on National Widows Economic Empowerment organized The Unclaimed Assets Authority (UFAA) to design a Corporate Social Responsibility (CSR) Program to benefit widows. The Commission ensured the integration of the principles of equality and inclusion in the design of the program.
- 4.12 Presented a paper to the Selection Panel for the Appointment of Members of the Independent Electoral and Boundaries Commission (IEBC) on effective management of elections: the perspective from election observers.
- 4.13 In its efforts to address the emerging issues on land and natural resource management among minority and marginalized groups, the Commission facilitated a virtual expert forum on 29th September, 2020. The forum was designed to ignite a conversation among experts in land and natural resources with a focus on rights and obligations of minority and marginalized groups in Kenya on land and natural resource management.
- 4.14 Conducted an assessment on the effects of COVID-19 pandemic on older members of society. The assessment was done in 10 counties – Nairobi, Narok, Kiambu, Nakuru, Kisumu, Kilifi, Garissa, Kitui, Machakos and Makueni.
- 4.15 Participated in a virtual forum on data demand and data utilization. The object of the forum is to consolidate efforts to advocate for and mobilize stakeholders around a common agenda on the publication, use of data and evidence responding to the set-out development agenda.
- 4.16 Facilitated review of sector specific indicators for 4 (Judiciary, ODDP, NPS, education), institutions on 2nd Edition of the National Monitoring and Evaluation Framework towards Prevention and Response to Gender Based Violence in Kenya.
- 4.17 Contributed in the validation meeting of the Kenya National Climate Change Learning Strategy. The Climate Change Learning Strategy seeks to systematically analyze existing policies and initiatives around climate change learning, assess the needs and capacities of national institutions to deliver climate change learning, and create strategic entry points for measurable and impactful actions that will enhance individual, institutional and systemic capacity on climate change
- 4.18 Participated and contributed to several researches on the issues of SIGs:
 - a) Study on Women in Manufacturing Sector as key informants also in the dissemination of the research findings of the study. The dissemination was held on 25th May, 2021.

- b) Study on Sexual Harassment in Kenyan Public Transport: Nairobi County as a key informant and also in the dissemination of the findings of the study
- c) Research on the assessment of Implementation of the United Nations' Sustainable Development Goal 5 in Kenya's Maritime Security Enforcement Sector as key informants and also in the dissemination of the research findings of the study
- d) KEPSA study on GBV and its impact on productivity as key informants

5.0 Strategic objective: Institutional Capacity

Held meetings with representatives from the World Bank group to discuss collaborating together towards the development of a National Inclusive Development Framework on 16th June 2021. Further the Commission has held meetings with several partners including ID insight, Colleges Institutes Canada (CICAN), MasterCard Foundation, Publish What you Fund, The Abdul Latif Jameel Poverty Action Lab, Poverty Innovation Action, Niko Green, towards forging common areas of partnership.

Emerging Issues

- i) High demand for social safety programs due to increased vulnerability of women, youth, older members of the society, PWD and marginalized groups
- ii) Increased violation of principles of equality and inclusion in both private and public sphere with high incidence reported among children, older members of the society, minorities and persons with disabilities.
- iii) Need for coordinated response to vulnerability of special interest groups on the following: Disasters, erratic climate changes, energy and infrastructure projects that displace population.

Challenges

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

- (i) COVID -19 pandemic disrupted the implementation of Commission activities.
- (ii) **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in inability to effectively discharge its mandate. Due to the inadequate budget, 90% of the available budget is consumed by salaries, rent and other mandatory costs, leaving only 10% for programmatic work that is directly linked with our mandate.
- (iii) Under staffing of professional/technical levels hampered effective service delivery.
- (iv) Inability to fully operate regional field offices due to limited resources.
- (v) Inadequate vehicles for operational activities both in headquarters and the regional offices

Dr. Joyce Mwikali Mutinda, PhD
Commission Chairperson

III. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, “at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the National Government entity’s performance against predetermined objectives”.

The key objectives of the Commission’s Strategic Plan 2019-2024 are to:

- a) To enhance and monitor compliance with the principles of equality and inclusion in State and non-state actors
- b) To reduce violations of the principle of equality and freedom from discrimination for the SIGs
- c) To promote public awareness on principles of equality and inclusion
- d) To promote implementation of affirmative action and inclusion of SIGs in development agenda
- e) To increase evidence-based knowledge on issues of equality and inclusion through research and knowledge management
- f) To attract, develop and retain skilled and productive human capital
- g) To enhance organizational capacity, effectiveness and efficiency
- h) To strengthen corporate governance and stakeholder involvement
- i) To strengthen financial capacity of the Commission
- j) To acquire and maintain appropriate infrastructure and assets

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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Programme	Strategic Objective	Outcome	Target	Achievement	Remarks on Performance
SP1. Legal Compliance and Redress	Convention and treaties complied with by Kenya	No. reports on compliance prepared and defended	4	5	The Commission collaborated with stakeholders facilitated and contributed to preparation of 7 Country Compliance reports - ICERD, ICCPR, ICESCR (International Covenant on Economic, Social and Cultural Rights).
	Legislative instruments reviewed and submitted to Parliament and County Assemblies	No. of legal, policy and administrative instruments reviewed at the National level No. of legal, policy and administrative instruments reviewed at the County level	32 18	49 20	The Commission participated in the 65 th Session of CSW virtually, Due to COVID-19 travel restrictions there was no attendance to treaty sessions, CEDAW, SDG Target exceeded, reviews are supply driven. Reviews are supply driven. Target met
	Complaints processed	% complaints processed	100	100	Commission received a total of 69 complaints. All received complaints were processed.
					In addition the Commission held public participation forum and validation meeting of NGECC Complaints Handling and Procedures Regulation

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	Public interest litigation cases filed	No. of court cases	1	2	Target achieved
SP2. Mainstreaming and Coordination	Public sensitized on two thirds gender principle and participation of SIGs in county development	No. of counties audited for compliance with requirements for participation of SIGs in the development agenda	6	6	HCR Petition No. 147 of 2020- Victor Lodenyo Adagua -v- Kenya Revenue Authority: SO19/2020 Defilement case: The activity is resource intensive; The Commission in collaboration with Humanity Inclusion held dialogue forums with grassroots leaders to advocate for the realization of not more than two-thirds gender principle and with male opinion leaders to hold men accountable and support and promote women leadership in Kilifi, Vihiga, Nyahururu, Wajir and Isiolo
	Gender and special interest groups mainstreamed in public service	No. Coordination forums	32	45	Target exceeded due to collaboration with other stakeholders. The budget cuts have affected the effective facilitation of coordination forums by the Commission.
		No. of agencies complying with gender and inclusion requirements	200	256	Target exceeded. Increase in the number of MDAs reporting as a result of the reinstatement of Gender mainstreaming indicators in the PCG 2020/2021.
	Affordable green energy adopted by SIGs	No. of audit reports on uptake of green energy	1	-	The project has stalled due budget rationalization- All the green energy funds were slashed in second quarter. The activity is resource intensive and involves collection of data in various counties.
	SIG issues mainstreamed in public transport	No. of audit reports on public transport system	3	-	Target not met, no budget to implement the activity. Activity is resource intensive
SP3. Public education, advocacy,	Public awareness on equality and	No. of fora on public awareness on equality and inclusion held	2,500,000	3,000,000	Target met

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and research	inclusion conducted					Numbers reached as a result of collaboration with other stakeholders during International day commemorations and virtual meetings. Public education forums were and media platforms
		No. IEC materials developed and distributed	1	0		Not achieved due to budget cuts.
	Research undertaken on topical issues	No. of research conducted	2	3		Target met through collaboration with partners. Two Research on the impact of COVID-19 on older members of society, women and girls. One data collection on child pregnancies in 47 counties
SP4. Headquarter Administrative Services	Human Resource Management services	No. of staff trained	104	78		Training of Data collection in the green energy project
	Financial services	% of budget utilization	100	94%		% Absorbed
		Financial statements done and submitted	100	100%		Complied with set timelines
	Information communication and technology services	No. of diversified Communication systems	1	1		Target achieved, collaborated with IDLO

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING

The National Gender and Equality Commission recognizes that it is accountable to stakeholders, the society and the (our) environment in achieving a sustainable society in Kenya. As a Commission, we acknowledge our responsibility to the environment and the (to our) local communities in which we operate in/co-exist. We aim to embrace responsibility for corporate actions and to encourage a positive impact on the environment and the stakeholders including but not limited to our employees, special interest groups (women, children, youth, Persons with Disabilities (PWDs), older members of society, minority and marginalized groups).

The Commission actively encourages its staff to recognise these responsibilities and behave in a responsible manner towards the society in which it carries out its functions. Below are some examples of how the Commission and its staff have shown commitment to practice responsible corporate behavior, establish and support initiatives that aid Corporate Social Responsibility:

Environment

The Commission is currently implementing a project with funding from the National Government to assess the uptake and effect of selected forms of green energy on the special interest groups. The assessment will create awareness and statistics to assist policymakers regarding uptake of green energy.

Employees

Our success as a Commission is largely dependent on the human capital (people).

- We seek to recruit, retain, reward and develop the best talent in the Commission.
- We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.
- Further, we continually seek to improve the welfare and skills of our employees through structured programs for personal and professional development.
- We actively seek to ensure gender parity and where possible recruit persons with disability and from the minority groups of our society.

V. STATEMENT OF ENTITY 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 Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the Financial Statements so prepared to be in a form that complies with relevant Accounting Standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

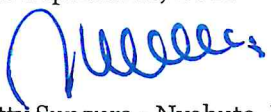
The Accounting Officer in charge of the National Gender and Equality Commission is responsible for the preparation and presentation of the entity's Financial Statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Gender and Equality Commission accepts responsibility for the entity's Financial Statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of the entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position 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 entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Financial Statements

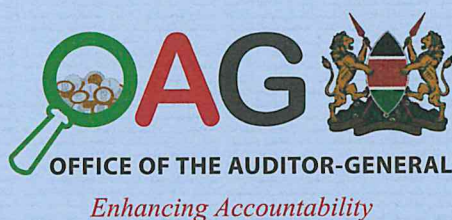
The entity's financial statements were approved and signed by the Accounting Officer on
30th September, 2021


Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO


CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

REPUBLIC OF KENYA

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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, 2021

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 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 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 43 to 57, which comprise of the statement of assets and

liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Gender and Equality Commission as at 30 June, 2021, and of its financial performance and of 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 qualified opinion.

Key Audit Matters

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

Other Matter

Pending Bills

As disclosed under Note 13 to the financial statements, the Commission had pending bills totalling Kshs.962,325 as at 30 June, 2021 that were not settled during the financial year 2020/2021 but were instead carried forward to 2021/2022. Management attributed the delay in settlement of pending bills to late submission of invoices and late supply of goods and services. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be charged.

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, I confirm that, nothing 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

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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 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 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 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 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 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

14 April, 2022

VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

	Note	2020- 2021	2019- 2020
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	353,439,707	375,712,646
Other Revenues	2	-	10,640,300
TOTAL REVENUES		353,439,707	386,352,946
PAYMENTS			
Compensation of Employees	3	222,192,633	207,435,262
Use of goods and services	4	120,734,762	141,575,689
Social Security Benefits	5	7,000,000	24,746,161
Acquisition of Assets	6	3,380,429	2,361,704
TOTAL PAYMENTS		353,307,823	376,118,816
SURPLUS/DEFICIT		131,884	10,234,130

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The entity financial statements were approved on 30th September, 2021 and signed by:



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



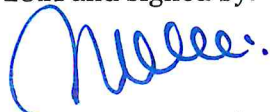
CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

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**VII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH
JUNE, 2021**

	Note	2020- 2021	2019- 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	24,839,253	21,061,595
Total Cash And Cash Equivalents		24,839,253	21,061,595
Accounts Receivables - Outstanding Imprest and Clearance Accounts		-	-
TOTAL FINANCIAL ASSETS		24,839,253	21,061,595
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	8	13,940,473	10,078,206
NET FINANCIAL ASSETS		10,898,781	10,983,389
REPRESENTED BY			
Fund balance b/fwd	9	10,983,389	749,257
Prior year adjustments	10	(216,492)	-
Surplus/Deficit for the year		131,884	10,234,130
NET FINANCIAL POSSITION		10,898,781	10,983,389

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The entity financial statements were approved on 30th September, 2021 and signed by:

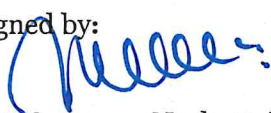

Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO


CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

VIII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2021

	Note	2020- 2021	2019- 2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	353,439,707	375,712,646
Other Revenues	2	-	10,640,300
		353,439,707	386,352,946
Payments for operating expenses			
Compensation of Employees	3	222,192,633	207,435,262
Use of goods and services	4	120,734,762	141,575,689
Social Security Benefits	5	7,000,000	24,746,161
		349,927,394	373,757,112
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)		-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	11	3,862,267	(42,893,275)
Prior Year Adjustments	10	(216,492)	-
		7,158,087	30,297,440
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(3,380,429)	(2,361,704)
Net cash flows from Investing Activities		(3,380,429)	(2,361,704)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		3,777,658	32,659,144
Cash and cash equivalent at BEGINNING of the year		21,061,595	53,720,758
Cash and cash equivalent at END of the year		24,839,253	21,061,595

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The entity Financial Statements were approved on ^{30th}..... September, 2021 and signed by:


Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO


CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

IX. SUMMARY APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE, 2021

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	374,886,737	-	374,886,737	353,439,707	21,447,030	94%
Total Receipts	374,886,737	-	374,886,737	353,439,707	21,447,030	94%
Payments						
Compensation of Employees	222,330,000	-	222,330,000	222,192,633	137,368	100%
Use of goods and services	129,363,763	-	129,363,763	120,734,762	8,629,001	93%
Social Security Benefits	7,000,000	-	7,000,000	7,000,000	-	100%
Acquisition of Assets	16,192,974	-	16,192,974	3,380,429	12,812,546	20% (a)
Grand Total	374,886,737	-	374,886,737	353,307,823	21,578,914	94%
Surplus/Deficit	-	-	-	131,884	(131,884)	

Acquisition of assets (a) achieved absorption of 20%. Procurement of goods/services was not completed due to challenges brought about by Covid-19.

The entity Financial Statements were approved on 30th September, 2021 and signed by:



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30TH JUNE, 2021

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Exchequer releases	372,012,737	-	372,012,737	353,439,707	18,573,030	95%
Total Receipts	372,012,737	-	372,012,737	353,439,707	18,573,030	95%
Payments						
Compensation of Employees	222,330,000	-	222,330,000	222,192,633	137,368	100%
Use of goods and services	126,489,763	-	126,489,763	120,734,762	5,755,001	95%
Social Security Benefits	7,000,000	-	7,000,000	7,000,000	0	100%
Acquisition of Assets	16,192,974	-	16,192,974	3,380,429	12,812,546	21%
Grand Total	372,012,737	-	372,012,737	353,307,823	18,704,914	95%
Surplus/Deficit	-	-	-	131,884	(131,884)	

The entity Financial Statements were approved on 30th September, 2021 and signed by:



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO




CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

**XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED
30TH JUNE, 2021**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	2,874,000	-	2,874,000	-	2,874,000	0%
Total Receipts	2,874,000	-	2,874,000	-	2,874,000	0%
PAYMENTS						
Use of goods and services	2,874,000	-	2,874,000	-	2,874,000	0%
Grand Total	2,874,000	-	2,874,000	-	2,874,000	0%
Surplus/Deficit	-	-	-	-	-	

There was no absorption in regards to the budget of Kes 2,874,000 for UNFPA as the actual funds had not been received as at the closure of the Financial Year.

The entity Financial Statements were approved on 30th September, 2021 and signed by:



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2020/21	Adjustments	Final Budget 2020/21	Actual on comparable basis 30th June, 2021	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Promotion of Gender Equality and Freedom from Discrimination	374,886,737	-	374,886,737	351,529,271	23,357,466
Legal Compliance and Redress	14,110,839	-	14,110,839	12,382,797	1,728,042
Mainstreaming and Coordination	10,816,277	-	10,816,277	6,932,101	3,884,176
Public Education, Advocacy, and Research	12,638,187	-	12,638,187	11,622,071	1,016,116
General Administration Planning and Support Services	337,321,434	-	337,321,434	322,370,854	14,950,580
TOTAL	374,886,737	-	374,886,737	353,307,823	21,578,914

The entity Financial Statements were approved on ^{30th}..... September, 2021 and signed by:

Mwaka

Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO

[Signature]

CPA Joseph M. Ndiku
ASSISTANT DIRECTOR (FP&A)
ICPAK: 4229

XIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

2. Reporting Currency

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

3. Reporting entity

The Financial Statements are for National Gender and Equality Commission. The Financial Statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. There are no development projects implemented by the entity.

4. Significant Accounting Policies

The accounting policies adopted have been consistently applied to all the years presented. The policies are as explained below:

a) Recognition of receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received

by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

5. Cash and cash equivalents

Cash and cash equivalents comprise of cash at bank in the deposit and Recurrent Bank account at the Central Bank of Kenya. It also comprises cash received from development partners.

6. Accounts Receivable

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

7. Accounts Payable

For the purposes of 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash

accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

8. 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 to provide a sense of the overall net cash~~ position of the Entity at the end of the year. 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.

9. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

10. Comparative Figures

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

11. 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 30th June 2021

12. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

XIV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NATIONAL TREASURY

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

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	54,235,645	59,531,568
Total Exchequer Releases for quarter 2	132,175,667	128,084,650
Total Exchequer Releases for quarter 3	64,375,458	87,996,470
Total Exchequer Releases for quarter 4	102,652,936	100,099,957
TOTAL	353,439,707	375,712,646

2. OTHER RECEIPTS: PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

	2020- 2021	2019- 2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges		10,640,300
TOTAL	-	10,640,300

3. COMPENSATION OF EMPLOYEES

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

It includes social contributions i.e. NSSF and staff pension made by the National Gender and Equality Commission on behalf of its employees.

	2020- 2021	2019- 2020
	Kshs	Kshs
Basic salaries of permanent employees	127,557,002	119,348,591
Personal allowances paid as part of salary	73,590,265	81,246,689
Employer Contributions Compulsory national social security schemes	21,045,365	6,839,982
TOTAL	222,192,633	207,435,262

*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2021*

4. USE OF GOODS AND SERVICES

These comprise the total value of goods and services consumed.

	2020- 2021	2019- 2020
	Kshs	Kshs
Utilities, supplies and services	874,586	2,186,347
Communication, supplies and services	4,095,594	4,351,866
Domestic travel and subsistence	13,648,265	25,871,737
Foreign travel and subsistence	2,082,134	8,452,389
Printing, advertising and information supplies & services	2,234,337	6,146,480
Rentals of produced assets	41,088,212	40,039,201
Training expenses	3,798,692	8,116,822
Hospitality supplies and services	1,900,996	4,104,018
Insurance costs	34,638,528	29,202,386
Specialised materials and services	202,200	415,500
Office and general supplies and services	1,924,818	2,307,020
Other operating expenses	7,745,892	3,109,294
Routine maintenance – vehicles and other transport equipment	1,857,903	2,188,248
Routine maintenance – other assets	1,258,754	1,081,881
Fuel Oil and Lubricants	3,383,851	4,002,500
TOTAL	120,734,762	141,575,689

5. SOCIAL SECURITY BENEFITS

	2020- 2021	2019- 2020
	Kshs	Kshs
Government pension and retirement benefits	7,000,000	24,746,161
TOTAL	7,000,000	24,746,161

Social Security benefits relate to staff gratuity payable upon exit.

6. AQUISITION OF ASSETS

	2020- 2021	2019- 2020
	Kshs	Kshs
Non Financial Assets		
Refurbishment of Buildings	1,750,405	78,000
Purchase of Office Furniture and General Equipment	1,630,024	2,283,704
TOTAL	3,380,429	2,361,704

7. Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2020- 2021	2019- 2020
		Kshs	Kshs
Central Bank of Kenya, 1000181532, Recurrent Kes- NATIONAL GENDER AND EQUALITY COMMISSION	-	131,881	123,558.00
Central Bank of Kenya, 1000414855, Development Kes- NATIONAL GENDER AND EQUALITY COMMISSION	-	10,131,000	10,131,000.00
Central Bank of Kenya, 1000182385, Deposits Kes – NATIONAL GENDER AND EQUALITY COMMISSION	-	13,940,473	10,171,137.00
Central Bank of Kenya, 1000414863, Access& Mobility Kes- NATIONAL GENDER AND EQUALITY COMMISSION	-	635,900	635,900.00
Total		24,839,253	21,061,595.00

The Kes 10,131,000 was received from Ford Foundation. This transaction was not in the approved budget in FY 2020/2021. The process to have the amount in the approved budget 2020/2021 is ongoing.

8. ACCOUNTS PAYABLES

	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits	13,940,473	10,171,137
Other Payables	-	(92,931)
TOTAL	13,940,473	10,078,206

*National Gender and Equality Commission Reports and Financial Statements
For the year ended June 30, 2021*

9. FUND BALANCE BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs	Kshs
Bank accounts	21,061,595	749,257
Cash in hand	-	
Receivables - Outstanding Imprests	-	
Payables – Deposits	(10,078,206)	
TOTAL	10,983,389	749,257

10. PRIOR YEAR ADJUSTMENTS

	FY 2019/2020 as per audited financial statements	during the year relating to prior periods	Balance b/f 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	21,061,595	(216,492)	20,845,103
Cash in hand	-	-	-
Accounts Payables	(10,078,206)	-	(10,078,206)
Receivables	-	-	-
	10,983,389	(216,492)	10,766,897

11. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description	2020- 2021	2019- 2020
Payables as at 1 st July 2021	10,078,206	52,971,481
Payables as at 30 th June	13,940,473	10,078,206
Increase/ (Decrease) in payables	3,862,267	(42,893,275)

12. RELATED PARTY DISCLOSURE

The Commission did not have related part transactions for the year.

13. PENDING ACCOUNTS PAYABLE

The Commission pending bills were Kes 962,325 as at end of year 2020/21. These occurred due to late submission of invoices and late supply of goods and services. This

was attributed to Covid -19 and slowing of economic activity.

	2020- 2021 Kshs	2019- 2020 Kshs
Construction of buildings		
Construction of civil works		
Supply of goods	962,325	5,887,415
Supply of services		
TOTAL	962,325	5,887,415

14.PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The Commission did not have issues to follow up from the external audit in the financial years.



Betty Sungura - Nyabuto, MBS
COMMISSION SECRETARY/CEO



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