

THE NATIONAL ASSEMBLY

REPORT

DATE: 10 MAY 2022

TUESDAY

TABLED

BY:

MAJORITY LEADER

OF

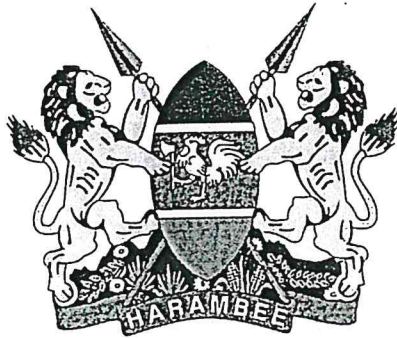
CHIEF AT
THE TABLE:

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR GENDER

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



**MINISTRY OF PUBLIC SERVICE AND GENDER,
SENIOR CITIZENS AFFAIRS AND SPECIAL PROGRAMMES
STATE DEPARTMENT FOR GENDER**

ANNUAL REPORT 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)**

STATE DEPARTMENT FOR GENDER

Reports and Financial Statements

For the year ended June 30, 2021.

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Department for Gender was formed through Presidential Executive Order No. 1/2016 released in May of 2016. The State Department for Gender is mandated to oversee Gender policy management, special programmes for women empowerment, Gender main streaming in Ministries /Department/ Agencies, Community Mobilization, Domestication of International Treaties/ conventions on Gender and Policy and programmes on gender violence.

Vision

A just, fair and transformed society free from gender discrimination in all spheres of life.

Mission

To coordinate gender mainstreaming in national development planning and promote equitable political and socio-economic development for women, men, girls and boys.

Strategic Goals/ Objectives of the State Department

The strategic objectives of the Sub Sector entail;

- a) To promote formulation, review and management of Gender Policies and their Management.
- b) To promote development and implementation of Special Programmes for Women Empowerment and Gender Mainstreaming in Ministries/Departments/ Agencies.
- c) To co-ordinate negotiation, domestication and reporting on gender related international and regional treaties and conventions.
- d) To co-ordinate development and implementation of Policies and Programmes on Gender Based Violence.
- e) To Promote beads based products for cultural and economic purposes.

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During the period under review, the State Department for Gender implemented the following programmes:

1. Community Development
 2. Gender Empowerment
 3. General Administration, Planning and Support services
-

Community Development Programme- This programme focuses on empowering the vulnerable groups namely; the women, youth, Persons with Disabilities, children and the elderly at the County level to achieve socio-economic growth towards realization of Vision 2030. The programme entails Provision of Bursary and Scholarships, grants to groups for socio-economic development, funding for value addition initiatives, support for infrastructure development (market tents and sheds, rehabilitation and counselling centres).

Gender Empowerment- This Programme focuses on integration of gender in all government and private sector institutions, policies, plans and programmes. The programme promotes equitable participation and nondiscrimination in enjoyment of benefits by women and men and boys and girls as well as all vulnerable groups in social, economic and political activities. Empowerment of women and girls is given priority to enable them achieve their full potential

General Administration Planning and Support services- This programme ensures efficient and effective administrative, financial, human resource management, planning and other support services.

(b) Key Management

The State Department for Gender's day-to-day management is under the following key Directorates:

- Social Economic Empowerment;
- Policy and Research;
- Gender mainstreaming; and
- Anti-Gender based Violence Directorates.

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(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	- Prof. Collette A. Suda, PhD, FKNAS, CBS
2.	Secretary Gender	- Faith Kasiva
3.	Secretary Administration	- Samuel M. Arachi, CBS, OGW, ndc (K)
4.	Ag. Director, Anti- Gender Based Violence	- Halima C. Abdi
5.	Director, Socio – Economic Empowerment	- James Sangori
6.	Director, Gender Policy and Research	- Verity M. Mghanga
7.	Director Human Resources Management & Development	- Henry N. Omosa
8.	Deputy Chief Finance Officer	- Caliph N. Ombati
9.	Assistant Accountant General	- Henry N. Mobegi

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(d) Fiduciary Oversight Arrangements

Departmental Budget Implementation Committee (BIC)

This committee is composed of officers in the State Department. The members are;

1. Samuel Arachi	Chairman
2. Protus Onyango	Member
3. Henry Omosa	Member
4. James Sangori	Member
5. Halima Abdi	Member
6. Verity Mganga	Member
7. Caliph Ombati	Member
8. William Komu	Member
9. Jackline Makokha	Member
10. Henry Mobegi	Member
11. Reuben Kioko	Member
12. Shadrac Maweu	Secretariat
13. Nashon Osore	Secretariat
14. Hope Ngao	Secretariat
15. Maureen Okeng'o	Secretariat

The committee's key responsibility has been to oversee the budget implementation progress. The terms of reference are;

- i. To review and consider the cash flow plans;
- ii. To review the utilization of cash limits and consider any changes as may be required;
- iii. To review the utilization of Development Partners funds voted for the Department;
- iv. To advise the Accounting Officer on any challenges related to the budget implementation;
- v. To review and recommend reallocation of expenditures;
- vi. To review and approve the submission of the expenditure returns, IPPD, pending bills and A.I.A. returns for the Department and recommend actions to be taken;
- vii. Participate in the Sector Working Group;
- viii. To prepare the budget for the State Department in consultation with the heads of departments.

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(e) Entity Headquarters

State Department for Gender
P.O. Box 30005-00100
Telposta Towers
NAIROBI, KENYA

Entity Contacts

Telephone: (254) 020 - 225229
E-mail: psgenderaffairs@gmail.com
Website: www.gender.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

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(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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2. FOREWORD BY THE CABINET SECRETARY

i. Budget performance based on economic classification

The table below shows the Programme expenditure analysis by economic classification.

Analysis by category of expenditure: Economic classification (Kshs. Million)

Economic Classification	Approved Budget (Kshs Million)			Actual Expenditure (Kshs Million)		
	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
P 1: Community Development						
Capital Expenditure	2,075	2,130	2,130	2,075	2,130	2,130
Capital Grants to Government Agencies	2,075	2,130	2,130	2,075	2,130	2,130
Total Programme	2,075	2,130	2,130	2,075	2,130	2,130
P 2: Gender Empowerment						
Current Expenditure	1,182	1,227	818.15	1,050	1,215	806.21
Compensation of Employees	153	97	91.61	137	96	91.07
Use of Goods and Services	546	519	191.77	431	512	183.02
Grants and other Transfers	472	601	492.82	472	601	492.77
Other Recurrent	11	10	42.3	10	6	39.35
Capital Expenditure	738	655	128	554	386	116
Capital Grants and Transfers to other levels of Government	738	647.6	116	554	385	116
Other Development	-	7.4	12	-	-	-
Total Programme	1,920	1,882	946.15	1,604	1,601	922.21
P 3: General Administration, Planning and Support Services						
Current Expenditure	253	295	266.01	231	278	259.24
Compensation of Employees	80	175	181.59	68	163	180.36
Use of Goods and Services	158	119	83.86	155	114	78.32
Other Recurrent	15	1	0.56	8	1	0.56
Total Programme	253	295	266.01	231	278	259.24
TOTAL VOTE : 1212	4,248	4,307	3,342.16	3,910	4,009	3,311.45

P 1: This Programme does not have a recurrent allocation. It is comprised of capital transfers to NGA AF. Absorption rate for the period under review was 100% in all the three years.

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P 2: The absorption for this Programme was 84% in FY 2018/19, 85% in FY 2019/20 and 97.47% in FY 2020/21. Capital expenditure for this Programme represents transfers to Uwezo Fund and Women Enterprise Fund. In FY 2018/19 and FY 2019/20 the SAGAs did not receive the entire requested exchequer for their allocations hence the low absorption rate.

P 3: The absorption rate for the Programme was 92% in FY 2018/19, 94% in FY 2019/20 and 97.45% in FY 2020/21.

The amount for compensation of employees recorded a steady growth from 205 million in FY 2018/19 to 259 million in FY 2019/20 and 273.190 million in FY 2020/21. This growth is because of increase in staff to the State Department for Gender.

ii. Key Achievements

Major achievements during the period under review include; Sessional Paper No. 02 of 2019 on the National Policy on Gender and Development (NPGAD), Sessional Paper No. 03 of 2019 on National Policy for Eradication of Female Genital Mutilation(2019), development of Women Economic Empowerment Strategy 2020-25, GBV training manual, 2nd Kenya National Action Plan on UNSCR 1325, Guidelines for establishment of Gender Based Violence Recovery Centers (GBVRCs) in health facilities, rules for operationalization of Protection Against Domestic Violence Act (PADV) 2015, developed GBV service providers directory, regulations for safe spaces, guidelines for conducting Alternative Rites of Passage, Guidelines for conducting community dialogues, FGM resource Handbook, Anti -FGM stakeholder mapping document, simplified version of the Prohibition of FGM Act, 2011 in both Kiswahili and English versions, Launch of multi-agency technical implementation committee, Facilitation of community declaration against FGM, Curriculum on Women in Leadership and Decision Making and developed draft Gender mainstreaming guidelines for the public sector.

The Department complied with International and Regional treaties and convention through preparation and submission of country reports on gender to relevant monitoring bodies. These are; Commission on Status of Women (CSW), United Nation General Assembly Special Session (UNGASS) UN Security Council Resolution 1325, African Union Solemn Declaration on Gender Equality in Africa (AU SDGEA) and East African Community (EAC).

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During FY 2020/21, WEF disbursed loans worth Kshs. 3,002,450,000 to 11,361 Self Help Groups benefiting 124,962 individuals through the group lending. The Fund sustained an impressive repayment rate of 96%. Further, Kshs. 11,306,000 was disbursed to 11 clients under the LPO financing product while Kshs. 55,000,000 was disbursed under the SACCO product to six (6) SACCOs. On Capacity Building of Women Beneficiaries & their Institutions, the Fund trained a total of 105,187 beneficiaries across the 290 Constituencies.

Through Uwezo Fund, SDfG enhanced access to financial credit through provision of loans amounting to Ksh 664 million that benefitted 101,842 individuals from 6,452 groups which were provided with credit.

During the FY 2020/21, Anti FGM Board reached 10,947 resource persons with Anti-FGM messages through training and sensitization forums. The Board also created awareness to 25 million people on FGM and its consequences through the media- print, electronic and social media. In addition, the Board Operationalized County Anti-FGM steering committees in the 22 counties with high prevalence. The committees are tasked with the responsibility of harmonizing Anti-FGM activities and preparing quarterly implementation reports on activities geared towards eradication of FGM. Further, the Board engaged Pokot, Samburu and Borana elders through community dialogues which led to signing of declaration by elders as a commitment to support the campaign to end FGM.

iii. Emerging Issues

- Expansion of gender programmes to cover all forms of Gender Based Violence that include teenage pregnancy and child marriages.
- Outbreak of COVID-19 pandemic that has affected gender programmes and slowed down the gains that had been realized.

iv. Risk Management Strategies

There are various factors/risks that may undermine the achievement of the goal of gender equality and women empowerment in Kenya. These include:

- a) Inadequate financial resources to implement and track the gender related SDGs;

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- b) Failure to pass the requisite legislations (especially the legislation relating to the two-thirds gender rule) that support the goal of gender equality and women empowerment;
 - c) Strong cultural beliefs and practices that may hinder the achievement of some sustainable development goals indicator such as reduction in harmful practices e.g. female genital mutilation and early child marriages;
-
- d) Organization culture that does not support and stress the need for gender equality, leading to insufficient attention being paid to gender equality issues;
 - e) Weak collaboration between relevant stakeholders charged with the responsibility of implementing and monitoring the progress of the gender related sustainable development goals; and
 - f) Natural and/or man-made disasters such as the COVID-19 pandemic, civil strife or terrorism.

To mitigate against these risks, there is need to ensure that there is need for:

- a) Adequate budgetary allocations and financial support from other players (development partners and the private sector) to ensure implementation of the programmes
- b) Enactment of requisite policies and legislations
- c) Increased awareness creation and advocacy to change cultural beliefs and organization culture
- d) Development of an effective coordination framework.

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v. Implementation Challenges, measures taken to address the challenges and recommendations

The following challenges were experienced during the review period;

- i. Inadequate funding for implementation of programmes and projects
- ii. Inadequate entrepreneurship skills of the loan beneficiaries which affects the repayment of the loan.
- iii. Stringent conditions for establishing a business in form of registration, business permits, rents etc.
- iv. Inadequate staff in the state Department and its agencies.
- v. Inadequate office space, office furniture and general equipment.
- vi. Delays in the appointments of members of the constituency committees for Uwezo Fund and NGAAF.
- vii. Manual operations of UWEZO fund activities hence slowing down the operations.
- viii. Gaps in the public finance management (Uwezo fund) regulations, 2014 including regulations on loan disbursement and recovery.
- ix. Low repayment rates due to the notion that the funds are grants. This leads to increased cases of loan defaulters therefore affecting the performance of the Uwezo Fund.
- x. Emerging trends such as medicalization of FGM, reduction in age at which girls are cut and cross border cutting has made it a bit harder for law enforcement officers to detect when the practice is being done.
- xi. Inadequate and uncoordinated approach on gender statistics thus affecting policy decisions.
- xii. Humanitarian crisis such as Covid-19 pandemic disruption on business especially SMEs presents an uncertain future for both disbursement and training of women on entrepreneurship and loan repayments by women.
- xiii. Persistence socio cultural norms that perpetuate FGM, GBV and child marriages.
- xiv. Difficulties to enact the 2/3 gender rule to mainstream gender issues.
- xv. Weak legal status; WEF operates as a Semi-Autonomous Government Agency (SAGA) hence limiting its exploits especially in the areas of resource mobilization and deficient pursuit of defaulters.
- xvi. Low uptake of Affirmative Action Funds in the Pastoral/ASAL and Muslim regions of the Country.

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Measures undertaken to address the Challenges

To address the above challenges, the Department undertook the following initiatives;

- i. Proposed to parliament for a review of the Public Finance Management (Uwezo Fund), Regulations, 2014 to diversify loan products.
- ii. Engaged the National Treasury for additional funds to cater for the increased demand of the loans and facilitation of the Constituency Committees and enhance resource mobilization for sustainability of the Funds.
- iii. Engaged Patrons of Uwezo Fund so as to fast track the process of nominating members of the Constituency Committees.
- iv. Involved various stakeholders, especially the National Government Administrative Officers, Financial Institutions and technical departments from the various ministries in the implementation of the Fund to enhance sustainability, networking and linkages.
- v. Initiated automation of Uwezo fund
- vi. Recruited technical officers.
- vii. Partnership with other Government Agencies, Development partners and CSOs in implementation of gender programs
- viii. Implementation of Intergovernmental Consultation Framework for Gender Sector with key stakeholders and county governments
- ix. Continuous training and sensitization of the beneficiaries and the public on entrepreneurship skills including value addition.
- x. Collaborated with Media houses on GBV and FGM awareness
- xi. Used the available online platforms to convene meetings due to Covid-19 pandemic

Recommendations

To address the challenges cited earlier, the State Department recommends the following measures to enhance delivery of quality service to the public and for effective implementation of its programmes;

- i. Enhanced budgetary allocation commensurate to the State Departments' mandate to ensure efficient and seamless service delivery that meets the expectation of Kenyans.

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- ii. Parliament to fast track the enactment of the 2/3 gender rule
- iii. Strict enforcement of Gender- related Legislations and Policies including GBV and FGM.
- iv. Timely release of exchequer to ensure that the set targets are implemented without delay.
- v. Implementation of human resource plans to address staffing gaps.
- vi. Enhanced coordinated, collection, analysis and dissemination of gender statistics at all levels and in all sectors.
- vii. Strengthen the legal status of WEF.
- viii. Strengthen resource mobilization for business development activities such as capacity building, product certification, business incubation etc. to ensure sustainability of the programs.



Prof. Margaret Kobia, Ph.D, MGH
CABINET SECRETARY

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3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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 strategic objectives as per the strategic plan 2018-2022 plan are to:

- a) Promote formulation, review and management of Gender Policies and their Management.
- b) Promote development and implementation of Special Programmes for Women Empowerment and Gender Mainstreaming in Ministries/Departments/ Agencies.
- c) Co-ordinate negotiation, domestication and reporting on gender related international and regional treaties and conventions.
- d) Co-ordinate development and implementation of Policies and Programmes on Gender Based Violence.

Progress on attainment of Strategic Objectives

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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Analysis of Programme performance against predetermined objectives

Programme	Strategic Objective	Outcome	Indicator	Performance
Community Development	Promote development and implementation of Special Programmes for Women Empowerment and Gender Mainstreaming in Ministries/ Departments/ Agencies	Improved well-being of vulnerable members of the society	No. of vulnerable students benefiting from Bursary and Scholarships	Targets were surpassed in FY 2018/19 because the counties prioritized needy day scholars and students in vocational training institutions whose fees was much lower than boarding schools. However, in the FY 2019/20 the target was not achieved due to effects of COVID- 19 pandemic.
			No. of groups supported through grants for socio-economic development	In FY 2020/21, 3,509 groups of both value addition and Women group benefitted of which 29,977 were men, 78,880 Women and 2,599 were people living with disability
			No. of groups funded for value addition initiatives.	In FY 2018/19 the board increased the amount per proposal to ensure the funds make an impact, this resulted to lesser groups receiving the funds. In FY 2020/21 there was high demand from value addition groups hence the overachievement
Gender Mainstreaming	Promote development and implementation of Special Programmes for Women Empowerment and Gender Mainstreaming in Ministries/ Departments/ Agencies	Reduced gender disparities across all levels and sectors	No. of Government and private sector staff trained on gender issues	Partnership with Private sector and MDAs enabled surpassing of the target in 2019/20.
			No. of people reached in creating awareness on Gender issues during commemoration of International days on gender	Partnership with County Government enabled the Department to surpass the target.
			No. of TOTs trained on Gender	Training of more officers was affected by the COVID- 19 Pandemic in FY 2019/20. 43 County Gender Directors and 37 Gender focal point officers were trained in the FY 2020/21.
			Gender mainstreaming guidelines developed	Approval and Launch of the guidelines to be undertaken in FY 2021/22.
			Intergovernmental Framework on	Implementation of the Framework ongoing.

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Programme	Strategic Objective	Outcome	Indicator	Performance
			Gender (IFG) developed	
			Operationalize intergovernmental Consultation framework for gender in 40 counties	Target was surpassed because of doing some Consultation virtually and collaboration with partners.
	Co-ordinate negotiation, domestication and reporting on gender related international and regional treaties and conventions		No. of reports on (CSW65, UNGASS, UN Security Council Resolution 1325, AU SDGEA and EAC)	All reports were prepared in compliance with the guidelines and submitted to the treaty monitoring entities.
	Promote formulation, review and management of Gender Policies and their Management		No. of people accessing Gender Research and Documentation Centre	The effects of COVID – 19 pandemic affected the turnout of people to the center
			Gender Statistics Plan	The GSSP plan was developed in FY 2019/20 and launched in FY 2020/21
			Women Empowerment Index Report	Report finalized and launched in FY 2020/21
			National Policy on Gender and Development.	Launch of the policies done and implementation of the Policies ongoing
			Policy on Eradication of FGM	
Gender and Socio-Economic Empowerment	Promote development and implementation of Special Programmes for Women Empowerment and Gender Mainstreaming in Ministries/ Departments/ Agencies		No. of women entrepreneurs trained on AGPO	Target surpassed. More support received from Partners
			No. of widows trained on entrepreneurship skills	The target was surpassed since more support was received from partners(Trade mark EA, UN Women)
			National Strategy on Women Economic Empowerment	WEE strategy was developed and Launched.
			Amount disbursed to Youth, Women and PWD Groups through Uwezo Fund (In Millions)	The Fund has enhanced awareness and public sensitization on its products and easing of the loan guideline to cushion the beneficiaries against the Covid-19 Pandemic
			No. of groups trained and funded through Uwezo Fund	

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Programme	Strategic Objective	Outcome	Indicator	Performance
			Amount (In Billions) disbursed to women entrepreneurs through WEF	The overall achievement attributed to aggressive awareness and sensitization on loan uptake and repayment. Impressive loan repayment rate at 96% increased lending due to availability of funds. In 2019/20 COVID-19 Pandemic affected disbursement of funds. In FY 2020/21, demand for CWES loans was high despite COVID-19 challenges.
			No. of groups trained on entrepreneurship skills and funded through WEF	The overall achievement attributed to aggressive awareness and sensitization on loan uptake. In FY 2019/20; COVID-19 Pandemic affected training of beneficiaries. In 2020/21 FY; the Fund undertook entrepreneurship trainings in compliance with Government regulations on Covid-19 prevention.
			No. of women trained on SACCO formation	In 2018/19 FY; The target exceeded due to rigorous sensitization of the members in. The desired target was achieved, and the Fund is now focusing on strengthening and funding the Institutions for on-lending.
			Amount (in millions) disbursed to women entrepreneurs through Saccos	The low uptake of the product during the year was as a result of business entities disruption due to the COVID-19 pandemic that suppressed demand for Sacco loans.
			Amount (in millions) disbursed to women entrepreneurs through LPO financing	Low uptake of the product was as a resultant of business entities disruption due to the COVID-19 pandemic that suppressed demand for LPO loans
	Co-ordinate development and implementation of Policies and Programmes on Gender Based Violence		No. of people sensitized on prevention and response to GBV	Partnership with County Government and support received from partners during 16 Days of Activism Against GBV and resulted to overachievement
			No. of Anti-GBV duty bearers trained on prevention and response to GBV	Target achieved
			No. of institutions sensitized on GBV	Target not fully achieved due to effects of COVID -19 in FY 2019/20

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Programme	Strategic Objective	Outcome	Indicator	Performance
			No. of GBV publications developed	GBV training resource book, GBVRC model, Options Paper on Safe Spaces & database on GBV service providers developed in 2018/19. Guidelines for establishment of Gender Based Violence Recovery Centers (GBVRCs) in health facilities and regulations for safe spaces developed in FY 2019/20. In FY 2020/21 2 nd KNAP popular version was developed.
			No. of Counties restructured and operationalized	Target not achieved due to budget cuts. This was to restructure and Operationalize the county GBV working groups and sensitization on GBV essential services.
			No. of Counties supported	In FY 2019/20 Makueni county was supported while in FY 2020/21 Target was not achieved due to late disbursement, only Migori and Nairobi counties were supported.
			No. of Anti FGM key actors (Administrative officers, Police, religious, medical practitioners, cultural leaders and FGM champions-resource persons and duty bearers) trained and sensitized	The over achievement of the target was as result of increased collaboration and partnership with both state and non-state actors.
			Number of people reached through electronic, print and social media	Deepened campaign against FGM through print, broadcast and online media to spread the anti FGM messages. There was also more sensitization of people during commemoration of the International Day of the Girl and International Day for Zero Tolerance to FGM.
			Number of elders sensitized	The Board held community dialogues and sensitization forums with elders in Narok, Samburu, Migori and West Pokot

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Programme	Strategic Objective	Outcome	Indicator	Performance
			Number of committees launched and trained on their functions.	It was a priority to operationalize all steering committees in the 22 hot spots counties due to significance of their role which is to harmonize, monitor and report on all activities being implemented to eradicate FGM.
			No. of documents disseminated per county	The Board was able to distribute more documents(National Policy for eradication of FGM 2019, Simplified version of Anti-FGM act 2011, FGM resource handbook and community dialogue guidelines) than earlier anticipated as a result of collaboration with its partners who assisted with printing of the documents
General Administration, Planning and Support Services	Enhanced performance Management	Increased efficiency and effectiveness in administrative, financial, planning and other support services	No. of Performance Contract developed / Vetted and evaluated.	Target achieved
			No of Cascaded Performance Contract	PC Cascaded
			Annual reports on implementation of Vision 2030 flagship projects.	Target achieved.
			Approved Budget estimates, Annual year Accounts, Sub Sector Report, PBB, PPR.	Target achieved.
			Annual Work Plan, cash-flow projections and Procurement Plan.	Target achieved.
			Number of gender officers recruited.	The State Department is in the process of filling the remaining vacant posts in the FY2021/22 subject to availability of funds.
			No. of youth engaged under Internship/ attachment program	COVID-19 Pandemic affected attachment of Youth in FY 2019/20 and FY 2020/21

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**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING**

1. Employee welfare

During the year 43 County Gender Directors and 37 Gender focal point officers were trained. The State Department is in the process of filling the remaining vacant posts in the FY2021/22 subject to availability of funds.

2. Community Engagements

The State Department deepened the campaign against FGM through print, broadcast and online media to spread the Anti-FGM messages. There was also more sensitization of people during commemoration of the International Day of the Girl and International Day for Zero Tolerance to FGM.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Gender 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.

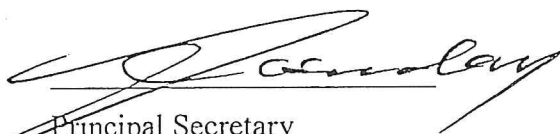
The Accounting Officer in charge of the State Department for Gender accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Gender financial statements give a true and fair view of the state of 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 charge of the State Department for Gender further confirms the completeness of the accounting records maintained for the State Department for Gender, 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.

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The Accounting Officer in charge of the State Department for Gender 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.

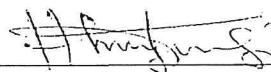
Approval of the financial statements

The State Department for Gender financial statements were approved and signed by the Accounting Officer on 2/2/2022.



Principal Secretary

Name: **Prof. Collette A. Suda**



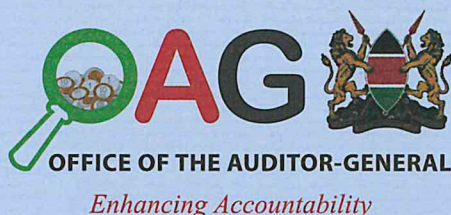
Principal Accounts Controller

Name: **Henry N. Mobegi**

ICPAK Member Number: 9167

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR GENDER 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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Gender set out on pages 24 to 54, which comprise the statement of assets and liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the 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

Report of the Auditor-General on State Department for Gender for the year ended 30 June, 2021

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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Gender as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances between the Financial Statements and IFMIS Ledger Balance

Review of balances reflected in the financial statements for the year under review revealed variances with those reflected in the supporting ledgers extracted from the Integrated Financial Management Information System (IFMIS). The variances were not reconciled or explained as detailed below:

Account Item	Reference	Financial Statements Amount (Kshs.)	IFMIS Ledger Amount (Kshs.)	Variance (Kshs.)
Current Grants To Other Government Agencies	Note 5	492,770,000	357,770,000	135,000,000
Capital Grants to Government Agencies	Note 5	25,000,000	0	25,000,000
Other Capital Grants and Transfers	Note 5	2,171,000,000	0	2,171,000,000
Use of Goods and Services	Note 4	260,468,993	259,820,596	648,397
Bank Balance	Note 8	411,902	2,246,741,374	(2,246,329,472)
Cash Balance	-	0	2,730,048,741	(2,730,048,741)
Accounts Receivables	Note 9	2,462,503	3,175,969	(713,466)
Accounts Payables	Note 10	397,099	487,600,609	(487,203,510)
Fund Balance brought Forward	Note 11	6,041,851	2,640,250	3,401,601
Prior Year Adjustments	Note 12	(641,374)	0	(641,374)
Surplus/(Deficit) for the Year	Page 25	(2,923,171)	(2,274,774)	(648,397)

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

2. Unsupported Accounts Receivables Balance

As disclosed in Note 9 to the financial statements, the statement of assets and liabilities reflects Kshs.2,462,503 in respect of accounts receivables - outstanding imprest and clearance accounts. However, supporting documents and detailed schedules for the amount were not provided for audit review.

Consequently, the accuracy and completeness of accounts receivables - outstanding imprest and clearance accounts amounting to Kshs.2,462,503 as at 30 June, 2021 could not be confirmed.

3. Misclassification of Expenditure under Foreign Travel and Subsistence

The statement of receipts and payments reflects an expenditure amounting to Kshs.260,468,993 in respect of use of goods and services which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.2,220,486 in respect of foreign travel and subsistence. However, examination of payment vouchers supporting the expenditure on foreign travel and subsistence revealed unrelated amounts totalling Kshs.361,200 which was incurred on domestic travel and subsistence. However, no adjustments were made to correct the misclassification.

As a result, the accuracy of the affected balances and the regularity of the misclassified expenditure could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Gender 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

1. Unresolved Prior Year Matters

As disclosed in Part 16, follow-up on auditor's recommendations on prior year audit issues, various audit issues raised in the prior year remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving the prior year audit issues.

2. Pending Bills

Note 16.1 to the financial statements reflects pending bills amounting to Kshs.18,936,066 as at 30 June, 2021 which were not settled in the year under review, but carried forward to 2021/2022 financial year. Failure to settle bills in the year for which they relate will adversely affect the budgetary provisions for the subsequent year as they form a first charge to that year's budget provision.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that,

nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Comply with the One-Third of Basic Salary Rule

During the year under review seventeen (17) employees earned a net salary of less than one third (1/3) of their basic salaries contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management did not give plausible explanations for failure to comply with the policy.

In the circumstances, the State Department contravened Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 as this may expose the staff to pecuniary embarrassment.

2. Internal Control Weaknesses on Payments Processing

Examination of sampled payment vouchers totalling Kshs.5,908,490 revealed process weaknesses which included failure to examine and authenticate imprest surrender documents. Additionally, some payment vouchers were not signed by relevant authorizing officers as required by Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Further, Regulation 23 of the Public Finance Management (National Government) Regulations, 2015 requires the Accounting Officer to maintain effective systems of internal control and the measures taken to ensure that they are effective and ensure records are accurate, reliable and complete.

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 complying, 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Weaknesses in Overall Governance

1.1 Internal Audit Function

Review of the State Department's internal audit department revealed that it lacked capacity to review and appraise internal controls, risk management and governance practices since it had only one auditor. Further, during the year under review, the department did not have an approved internal audit charter, an annual work plan and a budget line contrary to Section 1.5 of the Kenya Gazette Notice Number 2690 Vol. CXVIII - No.40.

In the circumstances, the effectiveness of the internal audit function in enhancing operational efficiency, governance and compliance as provided for under Section 73(4) and (5) of the Public Finance Management Act, 2012 could not be ascertained.

1.2 Audit Committee

Review of the Audit Committee of the State Department revealed several weaknesses in performance of its mandate as detailed below:

- i. Despite the State Department of Gender having constituted an Audit Committee, the Committee did not convene any meeting during the year contrary to Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that an Audit Committee should meet at least once in every three (3) months.
- ii. The Committee did not have a duly elected chairperson contrary to Section 174(5) of the Public Finance Management (National Government) Regulations, 2015 that requires that the chairperson of an Audit Committee shall be independent of the national government entities.
- iii. No Committee member had been trained on governance contrary to paragraph 2.6.1 of the Kenya Gazette Notice Number 2690 Vol. CXVIII on Capacity Building Framework, which requires serving audit committee members to training on emerging trends about audit committees, internal audit, external audit, governance, risk and internal controls funded by the Department.
- iv. The Management did not disclose in the financial statements the fiduciary oversight committees such as Internal Audit and Audit Committee as required by PSASB reporting template for the year 2021.

Failure of the Audit Committee to perform its duties and convene regular meetings may render the internal audit function ineffective and its independence may be compromised.

1.3 Lack of Risk Management Policy

During the year under review, the State Department did not have an approved Risk Management Policy and a Risk Register to document risks emanating from the users and the mitigation factors in place to minimize the risks. This is contrary to Regulation

165(1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In view of the above weaknesses, it was not confirmed whether the internal controls in place at the State Department were adequate and effective during the year under review.

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 State Department'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 State Department 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 following the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the

Report of the Auditor-General on State Department for Gender for the year ended 30 June, 2021

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 State Department'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 State Department 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 State Department 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

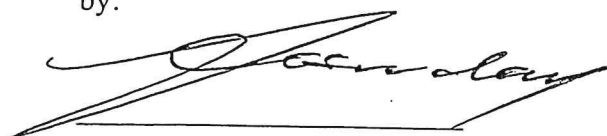
28 April, 2022

STATE DEPARTMENT FOR GENDER
Annual Report and Financial Statements
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7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

		June 30th	June 30th
	Note	2021	2020
		KShs	KShs
RECEIPTS			
Exchequer releases	1	3,174,842,276	3,879,665,358
Other Receipts	2	135,000,000	135,000,000
TOTAL REVENUES		3,309,842,276	4,014,665,358
PAYMENTS			
Compensation of Employees	3	271,682,497	259,420,630
Use of goods and services	4	260,468,993	626,275,634
Transfers to Other Government Units	5	2,688,770,000	2,967,100,000
Social Security Benefits	6	1,578,957	-
Acquisition of Assets	7	90,265,000	156,936,795
TOTAL PAYMENTS		3,312,765,447	4,009,733,059
SURPLUS/DEFICIT		(2,923,171)	4,932,299

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 2/2/ 2022 and signed by:



Principal Secretary

Name: Prof. Collette A. Suda



Principal Accounts Controller

Name: Henry N. Mobegi

ICPAK Member Number: 9167



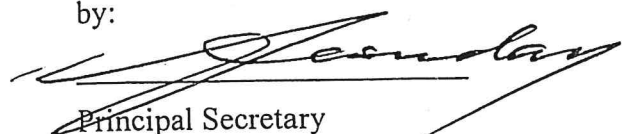
STATE DEPARTMENT FOR GENDER
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8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		June 30th	June 30th
	Note	2021	2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	411,902	741,374
Total Cash And Cash Equivalents		411,902	741,374
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	2,462,503	5,400,477
TOTAL FINANCIAL ASSETS		2,874,405	6,141,851
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	10	397,099	100,000
NET FINANCIAL ASSETS		2,477,306	6,040,851
REPRESENTED BY			
Fund balance b/fwd	11	6,041,851	1,816,101
Surplus/Deficit for the year		(2,923,171)	4,932,299
Prior year adjustments	12	(641,374)	(706,549)
NET FINANCIAL POSITION		2,477,306	6,041,851

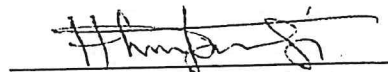
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 2/2/ 2022 and signed

by:



Principal Secretary

Name: Prof. Collette A. Suda



Principal Accounts Controller

Name: Henry N. Mobegi

ICPAK Member Number: 9167

STATE DEPARTMENT FOR GENDER
Reports and Financial Statements
For the year ended 30, June 2021.

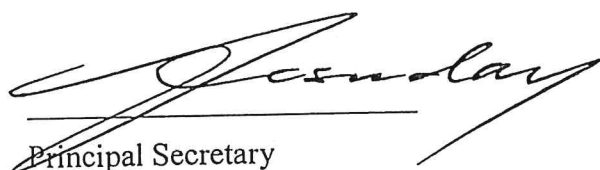
9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

		June 30 th	June 30 th
	Note	2021	2020
		KShs	KShs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	3,174,842,276	3,879,665,358
Other Revenues	2	135,000,000	135,000,000
		3,309,842,276	4,014,665,358
Payments for operating expenses			
Compensation of Employees	3	271,682,497	259,420,630
Use of goods and services	4	260,468,993	626,275,634
Transfers to Other Government Units	5	2,688,770,000	2,967,100,000
Social Security Benefits	6	1,578,957	-
		3,222,500,447	3,852,796,264
Adjusted for:			
Changes in receivables	9	2,937,974	(4,290,925)
Deposits	11	297,099	100,000
Adjustments during the year	12	(641,374)	(706,549)
Net cashflow from operating activities		89,935,528	156,971,620
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	90,265,000	156,936,795
Net cash flows from Investing Activities		(90,265,000)	(156,936,795)

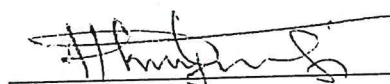
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NET INCREASE IN CASH AND CASH EQUIVALENT		(329,472)	34,825
Cash and cash equivalent at BEGINNING of the year		741,374	706,549
Cash and cash equivalent at END of the year		411,902	741,374

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 2/2/ 2022 and signed by:


Principal Secretary

Name: **Prof. Collette A. Suda**



Principal Accounts Controller

Name: **Henry N. Mobegi**

ICPAK Member Number: 9167

STATE DEPARTMENT FOR GENDER
Reports and Financial Statements
For the year ended 30, June 2021.

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget f=d/c %
	a	b	c=a-b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,216,986,478	-	3,207,158,205	3,174,842,276	32,315,929	99%
Other Receipts	67,500,000	67,500,000	135,000,000	135,000,000	-	100%
Total Receipts	3,284,486,478	57,671,727	3,342,158,205	3,309,842,276	32,315,929	99%
PAYMENTS						
Compensation of Employees	138,595,000	134,595,000	273,190,000	271,682,497	1,507,503	99%
Use of goods and services	210,865,080	74,342,310	285,207,390	260,468,993	24,738,397	91%
Transfers to Other Government Units	2,410,060,000	278,760,000	2,688,820,000	2,688,770,000	50,000	100%
Social Security Benefits	1,578,957	-	1,578,957	1,578,957	-	100%
Acquisition of Assets	92,065,929	1,295,929	93,361,858	90,265,000	3,096,858	97%
Grand Total	2,853,164,966	488,993,239	3,342,158,205	3,312,765,447	29,392,758	99%

The entity financial statements were approved on 2/2/2022 and signed by:



Principal Secretary

Name: Prof. Collette A. Suda



Principal Accounts Controller

Name: Henry N. Mobegi


ICPAK Member Number: 9167

STATE DEPARTMENT FOR GENDER
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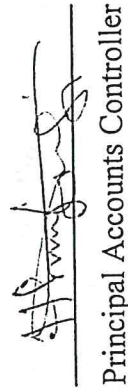
11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a-b	d	e=c-d	f=d/c%
RECEIPTS						
Exchequer releases	842,986,478	106,171,727	949,158,205	928,842,276	20,315,929	98%
Other Receipts	67,500,000	67,500,000	135,000,000	135,000,000	-	100%
Total Receipts	910,486,478	173,671,727	1,084,158,205	1,063,842,276	20,315,929	98%
PAYMENTS						
Compensation of Employees	138,595,000	134,595,000	273,190,000	271,682,497	1,507,503	99%
Use of goods and services	198,865,080	74,342,310	273,207,390	260,468,993	12,738,397	95%
Transfers to Other Government Units	214,060,000	278,760,000	492,820,000	492,770,000	50,000	100%
Social Security Benefits	1,578,957	-	1,578,957	1,578,957	-	100%
Acquisition of Assets	42,065,929	1,295,929	43,361,858	40,265,000	3,096,858	93%
Grand Total	595,164,966	488,993,239	1,084,158,205	1,066,765,447	17,392,758	98%

The entity financial statements were approved on 22 2022 and signed by:


Principal Secretary

Name: Prof. Collette A. Suda


Principal Accounts Controller

Name: Henry N. Mobegi

ICPAK Member Number: 9167

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12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

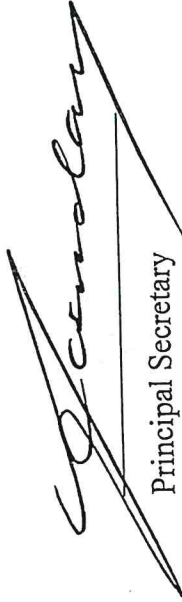
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a-b	d	e=c-d	f=d/c%
RECEIPTS						
Exchequer releases	2,374,000,000	-116,000,000	2,258,000,000	2,246,000,000	12,000,000	99%
Total Receipts	2,374,000,000	-116,000,000	2,258,000,000	2,246,000,000	12,000,000	99%
PAYMENTS						
Use of goods and services	12,000,000	-	12,000,000	-	12,000,000	0%
Transfers to Other Government Units	2,196,000,000	-	2,196,000,000	2,196,000,000	-	100%
Acquisition of Assets	50,000,000	-	50,000,000	50,000,000	-	100%
Grand Total	2,258,000,000	-	2,258,000,000	2,246,000,000	12,000,000	99%

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Notes

- i. Use of Goods and Services was not utilized because the items were not defined in the Development vote

The entity financial statements were approved on 22 | 2 | 2022 and signed by:


Principal Secretary

Name: Prof. Collette A. Suda



Principal Accounts Controller

Name: Henry N. Mobegi

ICPAK Member Number: 9167

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13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021 Kshs		2021 Kshs	2021 Kshs	2021 Kshs
Community Development	2,130,000,000	-	2,130,000,000	2,130,000,000	-
Affirmative Action Fund	2,130,000,000	-	2,130,000,000	2,130,000,000	-
Gender Affairs	458,448,431	487,697,310	946,145,741	918,409,289	27,736,452
Social Economic Empowerment	225,888,431	208,937,310	434,825,741	407,139,289	27,686,452
Gender Affairs	232,560,000	278,760,000	511,320,000	511,270,000	50,000
General Administration and Planning	266,012,464	-	266,012,464	264,356,159	1,656,305
General Administration and Planning	186,125,699	-	186,125,699	184,740,167	1,385,532
Field Services	79,886,765	-	79,886,765	79,615,992	270,773
TOTAL	2,854,460,895	487,697,310	3,342,158,205	3,312,765,447	29,392,758

14. 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 International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the State Department for Gender. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Recognition of Receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iii) Other receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Acquisition of Fixed Assets

The payment on 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 consolidation. This summary is disclosed as an annexure to the financial statements.

5. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year:

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

13. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Gender does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote

STATE DEPARTMENT FOR GENDER
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15. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	149,165,066	218,787,397
Total Exchequer Releases for quarter 2	1,298,957,983	1,302,009,979
Total Exchequer Releases for quarter 3	1,342,607,991	2,042,831,100
Total Exchequer Releases for quarter 4	384,111,236	316,616,960
Total	3,174,842,276	3,879,665,358

2 Other Receipts

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	135,000,000	135,000,000
Total	135,000,000	135,000,000

3 Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	189,557,469	174,528,034
Personal allowances paid as part of salary	82,125,028	84,892,596
Total	271,682,497	259,420,630

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4 Use of Goods and Services

	2020-2021	2019-2020
	KShs	KShs
Communication, supplies and services	2,408,867	3,639,381
Domestic travel and subsistence	21,484,639	23,984,535
Foreign travel and subsistence	2,220,486	3,450,722
Printing, advertising and information supplies & services	53,670,777.15	7,726,836
Rentals of produced assets	42,998,000	45,090,010
Training expenses	29,880,130	6,146,994
Hospitality supplies and services	49,808,727	30,565,632
Specialised materials and services	1,209,785	2,704,298
Office and general supplies and services	25,339,394	485,721,875
Other operating expenses	6,045,652.50	5,409,018
Routine maintenance – vehicles and other transport equipment	2,339,219	1,135,400
Fuel Oil and Lubricants	7,570,000	7,890,341
Routine maintenance – other assets	15,493,317	2,810,591
Total	260,468,993	626,275,634

5 Grants and Transfers to other Government Entities

	2020-2021	2019-2020
Description	KShs	KShs
Current Grants to Government Agencies	492,770,000	601,400,000
Capital Grants to Government Agencies	25,000,000	50,000,000
Other Capital Grants and Transfers	2,171,000,000	2,315,700,000
TOTAL	2,688,770,000	2,967,100,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 b: Transfers to self – reporting entities in the year

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

Description		Recurrent	Development	Total 2020-21	2019-2020
		Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs					
Anti-FGM		97,500,000	-	97,500,000	120,400,000
WEF	Transfer	151,520,000	25,000,000	176,520,000	225,200,000
	AIA	135,000,000	-	135,000,000	135,000,000
UWEZO FUND		108,750,000	41,000,000	149,750,000	356,500,000
NGAAF		-	2,130,000,000	2,130,000,000	2,130,000,000
TOTAL		492,770,000	2,196,000,000	2,688,770,000	2,967,100,000
Acquisition of Assets- to WEF		-	50,000,000	50,000,000	150,000,000
Total Transfers		492,770,000	2,246,000,000	2,738,770,000	3,117,100,000

Note: See transfer of Ksh. 50,000,000 to WEF classified as Acquisition of Assets in note 7.

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.

6 . Social Security Benefits

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	1,578,957	-
Total	1,578,957	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 Acquisition of Assets

<u>Non -Financial Assets</u>	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	37,850,000	5,213,000
Purchase of Office Furniture and General Equipment	2,415,000	1,723,795
Sub-total	40,265,000	6,936,795
<u>Financial Assets</u>		
Domestic Lending and On-Lending	50,000,000	150,000,000
Sub-total	50,000,000	150,000,000
Total	90,265,000	156,936,795

8 . Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit,	2020-2021	2019-2020
<i>Central Bank of Kenya, 1000303344 , Recurrent</i>	Ksh.	Recurrent	14,803	641,374
<i>Central Bank of Kenya, 1000303368, Development</i>	Ksh.	Development	-	
<i>Central Bank of Kenya, 1000181947, Deposits</i>	Ksh.	Deposits	397,099	100,000
Total			411,902	741,374

9. Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests and clearance accounts	2,462,503	5,400,477
Total	2,462,503	5,400,477

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Deposits	397,099	100,000
Total	397,099	100,000

11. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	641,374	706,549
Accounts Receivables	5,400,477	1,109,552
Total	6,041,851	1,816,101

12. Prior Year Adjustments

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior period 2019/2020	Adjusted Balance b/f FY 2019/2020
Description of the adjustment	Kshs	Kshs	Kshs
Bank account Balances	741,374	641,374	100,000
TOTAL	741,374	641,374	100,000

This is the unspent balance in the Recurrent account of ksh.641,374 as at the end of the prior financial year 2019-2020, that was recovered by the Exchequer in July 2020. The Balance of Ksh.100,000 was the balance in the deposit Account

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. (Increase)/ Decrease in Receivable

	2020-2021	2019-2020
	Kshs	Kshs
Receivables as at 1st July (a)	5,400,477	1,109,552
Receivables as at 30th June (b)	2,462,503	5,400,477
Increase)/ Decrease in Receivables (c=(b-a)	2,937,974	- 4,290,925

14. Increase/ (Decrease) in Accounts Payable - Deposits

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July 2020	100,000	-
Payables as at 30 th June 2021	397,099	100,000
Increase/ (Decrease) in payables	297,099	100,000

15. Related Party Disclosures

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

The following comprise of related parties to the State Department for Gender.

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers,
- ii) Other Ministries Departments and Agencies and Development Projects,
- iii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation (CAS and PS)	11,416,760	
<u>Transfers to related parties</u>		
Transfers to SCs and SAGAs	2,738,770,000	3,117,100,000
<u>Purchase of Goods and Services</u>		
Rent charges paid to govt. agencies (Telposta Pension Towers)	42,998,000	
<u>Transfers from related parties</u>		
Transfers from the Exchequer	3,174,842,276	3,879,665,358

16. Other Important Disclosures

16.1: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Supply of goods	1,497,750	806,097	(1,497,750)	806,097
Supply of services	716,285	18,129,969	(716,285)	18,129,969
Total	2,214,035	18,936,066	(2,214,035)	18,936,066

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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1579.1	Variances between Financial Statements and IFMIS Balance	The variances were caused by incomplete Auto-bank Reconciliations due to IFMIS challenges. The Reconciliations have since been completed and the figures in Financial Statements and those from IFMIS are now in agreement.	Resolved	
1579.2	Unsupported Accounts Receivables Balances	The district suspense account balance of Ksh.3,234,101 relates to the AIEs to County Gender offices, whose expenditure could not be accommodated in the books due to budget cuts on the related items. This budget will be included in	Not Resolved	15/12/2021
		the budget for FY 2021/2022.		

STATE DEPARTMENT FOR GENDER
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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The clearance account balance of Kshs. 1,659,216 on the other hand relates to system required liabilities that have been since cleared after completing auto-bank reconciliations for the financial year under review.		
1579.3.1	Routine Maintenance – Other Assets	These adjustments relate to accounting for AIEs that had been issued to National Youth Service on 23rd January 2020 for partitioning of the department's offices as per Payment Voucher No 721 and JEs.	Resolved	
1579.3.2	Supply and Delivery of Sanitary Towels	It is true that it was not possible to avail the supporting documents for audit review then since the documents were with the Directorate of Criminal Investigations who had requested for the documents as per letters dated 27 th and 29 th	Not Resolved	15/12/2021
		October 2020. The documents are now available for verification.		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1579.3.3	Other Unsupported Expenditure	This expenditure forms part of the Kshs. 3,234,101 explained in paragraph 1579.2 above and it relates to expenditure returns from field offices to account for AIEs issued to the field. Owing to drastic budget cuts due to the Corona Pandemic, the expenditures from the field offices could not fully be accommodated in the available remaining vote book balances resulting to these outstanding items. These expenditures will be captured in the current year's budget in order to clear the balances in the books.	Not Resolved	15/12/2021
1580	Non-compliance with Financial Reporting Guidelines	The Cabinet Secretary had signed the statements on initial submission on the 30th, September, 2020. However, on revision of the same statements, the State Department erroneously However on the revision of the same statements, the State	Resolved	
		Department erroneously submitted the statements without the signature of the Cabinet secretary's section.		

STATE DEPARTMENT FOR GENDER
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The other signatories: The Accounting Officer and the Principal Accounts Controller had signed. The State Department regrets for this omission.		
1581	Compensation of Employees	While it is true that the Position of Secretary, Gender was not processed through MHRMAC as per the requirements, we wish to point out that the position was declared by the State Department for Gender to the Public Service Commission (PSC) for competitive filling and the Candidate identified (Ms. Kasiva) was recommended by the Authorized Officer for the Ministry of Public Service and Gender for appointment to the Grade because she possessed unique qualifications and experience obtained while working at an International Organization This is in accordance with the PSC Act Section 13 (3).	Not Resolved	15/12/2021
		The Officer was appointed by the Public Service Commission to the Grade of Secretary, Gender, Job Group "T"		

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		on Local Agreement Terms and the decision communicated to the Authorized Officer vide their letter Ref. No. PSC/13/104/1/1; PSC/13/104/ (7) dated 7 th June, 2018. The Contract was for a period of thirty- six (36) months. The Officer was placed on the Maximum salary scale of J/G 'T' because she met the requirements for such a placement. The provisions on salary structure, Section C.2 (2) of the Human Resource Policies and Procedures Manual, May, 2016		
1584.1	Communication Supplies and Services	The three (3) firms that submitted quotations were all on the State Department's prequalification list. The request memo for the procurement of the items was made on 12 th September, 2019, on the Presidential team recommendations, since	Not Resolved	15/12/2021
		the one available at the hotel did not meet the standards for the opening and closing sessions on 18 th and 20 th September, 2019. Professional opinion was prepared,		

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>signed by the Head of Procurement on 17th September, 2019, and approved by the Accounting Officer on the same day.</p> <p>It is true the LPO was issued one month after the event because allocated funds had not been uploaded on IFMIS at the time of floating quotations due to delayed disbursements. The meeting was a one-time event that should have been funded at once. However, although the Accounting Officer wrote to the National Treasury to release the allocated funds at once, funds were only released in quarters. This was not adequate to cater for the event requirements. Commitments were hence delayed.</p>		
		<p>It is true that quotations were floated on 4th September, 2019 and opened on 6th September, 2019. The user had requested for the services before the event. The LSOs were issued on 23rd September, 2019, seven days after the commencement of the event. This is because the</p>		

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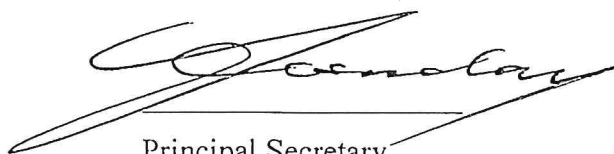
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>funds for the meeting (12WAMM) had not been uploaded in the IFMIS.</p> <p>However, the budget for the meeting was cut by 46.6% (Ksh. 23,300,000). The Accounting Officer wrote to the National Treasury to release the funds before the meeting. However, only first quarter allocations were released out of the remaining funds, Kshs. 26,700,000, which was not adequate to cater for the event requirements. Commitments were hence delayed. The rest of the funds were only released after the event had taken place. LOSs could only be processed after the Department received the funds.</p>		
1585	Irregular Expenses – Domestic Travel and Foreign Travel	<p>It is true that some staff undertook activities at their own expense in form of daily subsistence allowance while away from the duty stations whereby the expenses are then claimed for reimbursements.</p> <p>The reason why the officers were not facilitated was due to</p>	Not Resolved	15/12/2021

STATE DEPARTMENT FOR GENDER
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For the year ended 30, June 2021.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		budget cuts and delayed exchequer receipts.		
1586	Fixed Assets Register	The variance was caused by expenditure on purchase of furniture at the county field offices. This expenditure totalling ksh1.017,995 has been included in the financial statements, but the physical furniture items have not been updated in the Assets register as they are in the counties.	Not Resolved	15/12/2021
1587	Lack of Audit Committee and Public Finance Management Standing Committee.	The Audit committee members were appointed and inauguration meeting presided over by the PS for State Department for Gender and PS State Department for Youth on 2 nd September 2019.	Resolved	
		It is true that the State Department had not put in the place Public Finance Management Standing Committee, FY 2019/20. However there was the Budget Implementation Committee in place undertaking some of the roles and responsibilities.		

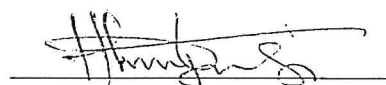
STATE DEPARTMENT FOR GENDER
Annual Report and Financial Statements
For the year ended 30, June 2021.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Currently, the Public Finance Management Standing Committee is in place.		



Principal Secretary

Name: Prof. Collette A. Suda



Principal Accounts Controller

Name: Henry N. Mobegi

ICPAK Member Number: 9167

STATE DEPARTMENT FOR GENDER
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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance		Comments
			2020/21	c=a-b	
Supply of goods	a	b		c=a-b	
1.Trojan Trading	190,000	-	190,000		Late submission of supporting documents
2.Ilika General Suppliers	616,097	-	616,097		Late submission of supporting documents
Sub-Total	806,097	-	806,097		
Supply of services					
3.Lansmart Investments Limited	396,000	-	396,000		Late submission of supporting documents
4.Kisii Media Limited	450,000	-	450,000		Late submission of supporting documents
5.Lubao FM Limited	457,000	-	457,000		Late submission of supporting documents
6.The Standard Group Limited	464,000	-	464,000		Late submission of supporting documents

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7.Southern Hills Development Agency	464,000	-	464,000	Late submission of supporting documents
8.Namlolwe Fm Limited	500,000	-	500,000	Late submission of supporting documents
9.Nancmu Enterprises Company	975,000	-	975,000	Late submission of supporting documents
10.Radio Jambo	1,223,220	-	1,223,220	Late submission of supporting documents
11.Royal Media Services	1,262,080	-	1,262,080	Late submission of supporting documents
12.Nediza Supplies	1,300,000	-	1,300,000	Late submission of supporting documents
13.Radio Africa Limited	1,392,999	-	1,392,999	Late submission of supporting documents
14.Nation Media Group Limited	1,508,000	-	1,508,000	Late submission of supporting documents
15.Nancmu Enterprises Company	1,700,000	-	1,700,000	Late submission of supporting documents
16.Mediamax Network Limited	1,740,000	-	1,740,000	Late submission of supporting documents
17.Kenya Broadcasting Corporation	3,418,390	-	3,418,390	Late submission of supporting documents

STATE DEPARTMENT FOR GENDER
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					Late submission of supporting documents
18.Crinoid Investors Limited	879,280	-	879,280		Late submission of supporting documents
Sub-Total	18,129,969	-	18,129,969		
Grand Total	18,936,066	-	18,936,066		



STATEMENT OF CASH FLOW

Entity: 1212-State Department for
Current Period: JUL-20 To JUN-21
Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	3,174,842,275.40	3,879,665,358.45
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	135,000,000.00	135,000,000.00
Payments for Operating Expenses			
Compensation of Employees	12	271,682,497.25	262,640,901.95
Use of goods and Services	13	259,820,596.15	626,289,463.05
Subsidies	14	0	0
Transfers to Other Government Units	15	2,688,770,000.00	2,967,100,000.00
Other Grants and Transfers	16	0	0
Social Security Benefits	17	1,578,956.90	0
Finance Costs, including Loan Interest	19	0	0
Other payments	21	0	0
Adjusted for :		486,323,516.25	-956,824.00
Adjustments during the year		0	-706,549.40
Prior year adjustments			
Net Cash From Operating Activities	A	574,313,741.35	156,971,620.05
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0	0
Acquisition of Assets	18	90,265,000.00	156,936,795.00
Net Cash Flow From Investing Activities	B	-90,265,000.00	-156,936,795.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of Principal on Domestic and	20	0	0
Net Cash Flow From Financing Activities	C	0	0
NET INCREASE IN CASH AND CASH	A+B+C	484,048,741.35	34,825.05
Cash and Cash Equivalent at BEGINNING		741,374.45	706,549.40
Cash and Cash Equivalent at END of The	22A+22B	484,790,115.80	741,374.45

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

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

Date: _____
Date: _____
Date: _____



SUMMARY STATEMENT OF

Entity: 1212-State Department for

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
	100,000.00	0
Opening Balance		
Transfers of retentions during the year	0	100,000.00
Payments made out of deposit account	0	0
Closing Balance	100,000.00	100,000.00
Principal Secretary Controller		
Principal Accounts		

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

Prepared By:

Date: _____

Reviewed By:

Date: _____

Approved By:

Date: _____



NOTES TO THE FINANCIAL

Entity: 1212-State

To JUN-21

To JUN-20

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
	1110000	0	0
Taxes on Income, Profits and Capital Gains	1120000	0	0
Taxes on Payroll and Workforce	1130000	0	0
Taxes on Property	1140000	0	0
Taxes on Goods and Services	1150000	0	0
Taxes on International Trade and Transactions	1160000	0	0
Other Taxes (not elsewhere classified)		0	0
TOTAL			

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
	1210100	0	0
Health Insurance Contribution	1210200	0	0
NHIF Health Insurance Contributions	1210300	0	0
Contributions from Govt. Employees for Social &		0	0
TOTAL			

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
	1310000	0	0
Grants from Foreign Governments	1320000	0	0
Grants from International Organisations		0	0
TOTAL			

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
	9910201	149,320,167.15	194,616,734.80
Exchequer Releases/ Provisioning Account for Q1	9910201	1,298,802,881.50	1,326,222,241.75
Exchequer Releases/ Provisioning Account for Q2	9910201	1,342,607,991.00	3,155,126,885.60
Exchequer Releases/ Provisioning Account for Q3	9910201	384,111,235.75	796,300,503.70
Exchequer Releases/ Provisioning Account for Q4		3,174,842,275.40	5,472,266,365.85
TOTAL			

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
	1330100	0	0
Grants received by Central Govt from General	1330200	0	0
Grants Received from General Govt units by Local	1330300	0	0
Grants to Fund Accounts from Central Govt	1330400	0	0
Grants to other General Govt units from General		0	0
TOTAL			

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
	5110100	0	0
Borrowing within General Government	5110200	0	0
Borrowing from Monetary Authorities (Central	5110300	0	0
Other Domestic Depository Corporations	5110400	0	0
Borrowing from Other Domestic Financial		0	0

Borrowing from Other Domestic Creditors	5110500	0	0
Domestic Currency and Deposit	5110600	0	0
TOTAL		0	0

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through	5120100	0	0
Foreign Borrowing-Direct Payments	5120200	0	0
Foreign Currency and Foreign Deposits	5120300	0	0
Other Foreign Accounts Payable	5120400	0	0
TOTAL		0	0

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to	3510100	0	0
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport	3510500	0	0
Receipts from the Sale of Vehicles and Transport	3510600	0	0
Receipts from the Sale of Plant Machinery and	3510700	0	0
Receipts from the Sale Plant Machinery and	3510800	0	0
Receipts from Sale of Certified Seeds and	3510900	0	0
Receipts from Sale of Certified Seeds and	3511000	0	0
Receipts from the Sale of Strategic Reserves	3520100	0	0
Receipts from the Sale of Other Inventories,	3520200	0	0
Receipts from the Sale of Inventories, Stocks and	3520300	0	0
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally	3540200	0	0
Receipts from the Sale of Intangible Non-Produced	3540300	0	0
Receipts from the Sale of Non-Produced Assets	3540400	0	0
Repayments from Loans to Government Agencies	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non -	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in	4530100	0	0
Sales and Disposals of Equity Holdings in	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0
Sales and Disposals of Equity Holdings in Foreign	4530400	0	0
Sales and Disposals of Equity Holdings in Foreign	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0
TOTAL		0	0

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0	0
Reimbursement of Audit Fees	4540102	0	0
Reimbursement on Messing Charges (UNICEF)	4540103	0	0
Reimbursement from World Bank - ECD	4540104	0	0
Reimbursement from Individuals and Private	4540105	0	0
Reimbursement from Local Government	4540106	0	0
Reimbursement from Statutory Organizations	4540107	0	0
Reimbursement within Central Government	4540108	0	0
Reimbursement Using Bonds	4540109	0	0
Reimbursements and Refunds - Other (Budget)	4540199	0	0
TOTAL		0	0

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0	0
Returns of Equity Holdings	4610000	0	0

		0	0
TOTAL			

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0	0
Profits and Dividends	1410200	0	0
Withdrawals from Income of Quasi-corporations	1410300	0	0
Rents on land, houses and buildings	1410400	0	0
Other Property Income collected as AIA	1410500	0	0
	1415000	0	0
Sales of Market Establishment	1420100	0	0
Administrative Fees and Charges	1420200	135,000,000.00	135,000,000.00
Administrative Fees and Charges collected as AIA	1420300	0	0
Incidental Sales by Non-Market Establishments	1420400	0	0
Incidental Sales by Non-Market Establishments	1420500	0	0
Receipts from Sale of Incidental Goods	1420600	0	0
Fines, Penalties, Forfeitures and other Charges	1430100	0	0
Current Grants from International NGOs paid	1440100	0	0
Capital Grants from International NGOs paid	1440200	0	0
Current Grants from International NGOs collected	1440300	0	0
Capital Grants from International NGOs collected	1440400	0	0
Other Voluntary Transfers for Current purposes	1440500	0	0
Other Voluntary Transfers for Capital purposes	1440600	0	0
Paid to Exchequer	1450100	0	0
Receipts Not Classified Elsewhere	1450200	0	0
	1510200	0	0
	1510300	0	0
	1520100	0	0
	1520200	0	0
Business Permits	1520300	0	0
Cesses	1520400	0	0
Poll Rates	1520500	0	0
Plot Rents	1520600	0	0
Other Local Levies	1530100	0	0
Administrative Services Fees	1530200	0	0
Various Fees	1530300	0	0
Council's Natural Resources Exploitation	1530400	0	0
Sales Of Council Assets	1530500	0	0
Lease / Rental Of Council's Infrastructure Assets	1530600	0	0
Other Miscellaneous Revenues	1540100	0	0
Other Miscellaneous Revenues	1540200	0	0
Insurance Claims Recovery	1540300	0	0
Medium Term Loans (1-3 Yr Repayment)	1540400	0	0
Long Term Loans (Over 3 Yr Rpayment)	1540500	0	0
Transfers From Reserve Funds	1540600	0	0
Donations	1540700	0	0
Fund Raising Events	1540800	0	0
Other Revenues From Financial Assets Loan	1541000	0	0
	1550100	0	0
Market/Trade Centre Fee	1550200	0	0
Vehicle Parking Fees	1560100	0	0
Housing	1560200	0	0
Social Premises Use Charges	1570100	0	0
School Fees	1570200	0	0
Other Education-Related Fees	1570300	0	0
Other Education Revenues	1580100	0	0
Public Health Services	1580200	0	0
Public Health Facilities Operations	1580300	0	0
Environment & Conservancy Administration	1580400	0	0
Slaughter Houses Administration	1580500	0	0
Water Supply Administration	1580600	0	0
Sewerage Administration	1580700	0	0
Other Health & Sanitation Revenues	1590100	0	0
Technical Services Fees	1590200	0	0
External Services Fees	1930100	0	0
	1990100	0	0
System Required Revenue A/cs		135,000,000.00	135,000,000.00
TOTAL			

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	189,557,469.30	177,748,306.40
Basic Wages - Temporary Employees	2110200	0	0
Personal Allowances paid as part of Salary	2110300	82,125,027.95	84,892,595.55
Personal Allowances paid as Reimbursements	2110400	0	0

Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National	2120100	0	0
Employer Contributions to Compulsory Health	2120200	0	0
Social Benefit Schemes Outside Government	2120300	0	0
TOTAL		271,682,497.25	262,640,901.95

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0	0
Communication, Supplies and Services	2210200	2,408,867.10	3,653,210.20
Domestic Travel and Subsistence, and Other	2210300	21,485,139.00	23,984,535.25
Foreign Travel and Subsistence, and other	2210400	2,220,485.90	3,450,722.25
Printing, Advertising and Information Supplies and	2210500	53,737,977.15	7,726,836.10
Rentals of Produced Assets	2210600	42,997,999.55	45,090,010.35
Training Expenses	2210700	29,880,130.00	6,146,994.00
Hospitality Supplies and Servi	2210800	49,708,727.00	30,565,631.50
Insurance Costs	2210900	0	0
Specialised Materials and Supp	2211000	1,209,784.80	2,704,298.40
Office and General Supplies and Services	2211100	24,723,297.00	485,721,875.05
Fuel Oil and Lubricants	2211200	7,570,000.00	7,890,341.05
Other Operating Expenses	2211300	6,045,652.50	5,409,018.00
Routine Maintenance - Vehicles	2220100	2,339,219.00	1,135,400.00
Routine Maintenance - Other Assets	2220200	15,493,317.15	2,810,590.90
Exchange Rate Losses	2230100	0	0
TOTAL		259,820,596.15	626,289,463.05

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0	0
Subsidies to Private Enterprises	2520000	0	0
TOTAL		0	0

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other	2630100	492,770,000.00	601,400,000.00
Capital Grants to Government Agencies and other	2630200	25,000,000.00	50,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0	0
Other Capital Grants and Trans	2640500	2,171,000,000.00	2,315,700,000.00
TOTAL		2,688,770,000.00	2,967,100,000.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0	0
Membership Fees and Dues and Subscriptions to	2620100	0	0
Membership Fees and Dues and Subscriptions to	2620200	0	0
Scholarships and other Educational Benefits	2640100	0	0
Emergency Relief and Refugee Assistance	2640200	0	0
Grants to Small Businesses, Cooperatives, and	2640300	0	0
	2649900	0	0
TOTAL		0	0

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,578,956.90	0
Social Security Benefits	2710200	0	0
Employer Social Benefits	2710300	0	0
Refund of Pension to UK Government	2720100	0	0
Refund of Contributions to WCPS and other Ex-	2720200	0	0
TOTAL		1,578,956.90	0

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0	0
Construction of Building	3110200	0	0
Refurbishment of Buildings	3110300	0	0
Construction of Roads	3110400	0	0
Construction and Civil Works	3110500	0	0
Overhaul and Refurbishment of Construction and	3110600	0	0
Purchase of Vehicles and Other Transport	3110700	37,850,000.00	5,213,000.00
Overhaul of Vehicles and Other Transport	3110800	0	0
Purchase of Household Furniture and Institutional	3110900	0	0
Purchase of Office Furniture and General	3111000	2,415,000.00	1,723,795.00
Purchase of Specialised Plant, Equipment and	3111100	0	0
Rehabilitation and Renovation of Plant, Machinery	3111200	0	0
Purchase of Certified Seeds, Breeding Stock and	3111300	0	0
Research, Feasibility Studies, Project Preparation	3111400	0	0
Rehabilitation of Civil Works	3111500	0	0
Purchase of Specialised Plant	3112200	0	0
Acquisition of Strategic Stocks	3120100	0	0
Acquisition of Other Inventori	3120200	0	0
Acquisition of Land	3130100	0	0
Acquisition of Other Intangible Assets	3130200	0	0
Domestic Lending and On-lending	4110000	50,000,000.00	150,000,000.00
Domestic Equity Participation	4120000	0	0
Other Domestic Accounts Receivable	4130000	0	0
Foreign Lending and On- Lending	4140000	0	0
Foreign Equity Participation	4150000	0	0
Other Foreign Accounts Receivable	4160000	0	0
TOTAL		90,265,000.00	156,936,795.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0	0
Interest Payments on Guaranteed Debt	2410200	0	0
Interest on Domestic Borrowing	2420000	0	0
Interest on Borrowing From Other Government	2430000	0	0
TOTAL		0	0

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General	5510100	0	0
Repayments on Borrowings from Monetary	5510200	0	0
Repayments on Borrowings from Other Domestic	5510300	0	0
Repayments on Borrowings from Other Domestic	5510400	0	0
Repayments on Borrowings from Other Domestic	5510500	0	0
Principal Repayments on Foreign Borrowing	5510600	0	0
Principal Repayments on Guaranteed Debt Taken	5520000	0	0
Principal Repayments on Guaranteed Domestic	5520100	0	0
Principal Repayments on Guaranteed Foreign	5520200	0	0
Repayments on Borrowings from Other Domestic	5610000	0	0
Repayments on Borrowings from Other Domestic	5610500	0	0
Repayments on Borrowings from Other Domestic	5620000	0	0
Repayments on Borrowings from Other Domestic	5620100	0	0
TOTAL		0	0

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0	0
Civil Contingency Reserves	2810200	0	0
Capital Transfer to Non Financial Public	2820100	0	0
Capital Transfer to Public Financial Institutions and	2820200	0	0
Capital Transfer to Private Non-Financial	2820300	0	0
System Required Expenses	2990100	0	0
	2999900	0	0
TOTAL		0	0

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF	6520000	0	0
Recurrent Bank Accounts	6530000	641,374.45	641,374.45
Development Bank Accounts	6540000	2,246,000,000.00	0
Deposit Bank Account	6550000	100,000.00	100,000.00
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
Foreign Currency and Foreign D	6590203	0	0
TOTAL		2,246,741,374.45	741,374.45

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,730,048,741.35	0
Foreign Currency and Foreign D	6590201	0	0
TOTAL		2,730,048,741.35	0

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	447,159.00	447,159.00
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	0	0
Other Debtors & Pre-payments	6740000	0	0
Government Imprests	6760000	1,069,594.00	60,001.00
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	1,659,216.00	1,659,216.00
Other Current Assets (System r	6790000	0	0
TOTAL		3,175,969.00	2,166,376.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	469,994.70	100,000.00
Withholding Taxes	7380000	546,053.55	0
System Required Liabilities A/cs	7390000	486,584,561.00	167,500.00
Other Liabilities	7320000	0	0
TOTAL		487,600,609.25	267,500.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	741,374.45	706,549.40
Opening Balance Cash	22B	0	0
Opening Balance Receivables - Imprest and	23	2,166,376.00	1,109,552.00
Opening Balance - Deposits	24	-267,500.00	-167,500.00
TOTAL		2,640,250.45	1,648,601.40

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0	706,549.40
County Transfers	9910300	0	0
TOTAL		0	706,549.40

STATEMENT OF RECEIPTS AND

Entity: 1212-State Department for

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0	0
Social Security Contribution	2	0	0
Proceeds from Domestic and Foreign Grants	3	0	0
Exchequer releases	4	3,174,842,275.40	3,879,665,358.45
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sales of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	135,000,000.00	135,000,000.00
TOTAL RECEIPTS		3,309,842,275.40	4,014,665,358.45
PAYMENTS			
Compensation of Employees	12	271,682,497.25	262,640,901.95
Use of goods and Services	13	259,820,596.15	626,289,463.05
Subsidies	14	0	0
Transfers to Other Government Units	15	2,688,770,000.00	2,967,100,000.00
Other Grants and Transfers	16	0	0
Social Security Benefits	17	1,578,956.90	0
Acquisition of Assets	18	90,265,000.00	156,936,795.00
Finance Costs, including Loan Interest	19	0	0
Repayment of Principal on Domestic and	20	0	0
Other payments	21	0	0
TOTAL PAYMENTS		3,312,117,050.30	4,012,967,160.00
SURPLUS/DEFICIT		-2,274,774.90	1,698,198.45

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

Printed on: 03-FEB-2022 12:47

Printed by : MOBEGIH

Budget Execution By Programmes

Entity: 1212-State Department

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
911000000			2,130,000,000.00	2,130,000,000.00	0
	911010000		2,130,000,000.00	2,130,000,000.00	0
912000000			946,145,741.00	917,760,391.70	28,385,349.30
	912010000		434,825,741.00	406,490,391.70	28,335,349.30
	912020000		0	0	0
	912030000		511,320,000.00	511,270,000.00	50,000.00
913000000			266,012,464.00	264,356,658.60	1,655,805.40
	913010000		186,125,699.00	184,740,666.70	1,385,032.30
	913020000		79,886,765.00	79,615,991.90	270,773.10
		Grand Total	3,342,158,205.00	3,312,117,050.30	30,041,154.70

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Trial Balance Comparison Report

Entity: 1212-State Department for

21

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Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1320202 Capital Grants from International	0	0	0	0
1320200 Grants from International Organizations -	0	0	0	0
1320000 Grants from International Organizations	0	0	0	0
1420299 Other Receipts from Administrative Fees	0	135,000,000.00	0	135,000,000.00
1420200 Administrative Fees and Charges	0	135,000,000.00	0	135,000,000.00
1420000 Sales of Goods and Services	189,557,469.30	0	177,748,306.40	0
2110101 Basic Salaries - Civil Service	189,557,469.30	0	177,748,306.40	0
2110100 Basic Salaries - Permanent Employees	0	0	0	0
2110201 Contractual Employees	0	0	0	0
2110200 Basic Wages - Temporary Employees	57,496,798.15	0	61,411,700.60	0
2110301 House Allowance	1,647,600.00	0	1,671,600.00	0
2110307 Hardship Allowance	330,405.50	0	196,200.00	0
2110309 Special Duty Allowance	700,000.00	0	0	0
2110312 Responsibility Allowance	18,549,151.95	0	14,707,935.95	0
2110314 Transport Allowance	1,714,088.00	0	5,501,159.00	0
2110315 Extraneous Allowance	1,686,984.35	0	1,404,000.00	0
2110320 Leave Allowance	0	0	0	0
2110336 Car Purchase Allowance	82,125,027.95	0	84,692,595.55	0
2110300 Personal Allowances paid as part of	271,602,497.25	0	262,640,901.95	0
2110000 Wages and Salary Contributions	0	0	0	0
2210101 Electricity	0	0	0	0
2210100 Utilities, Supplies and Services	2,168,312.60	0	2,414,770.70	0
2210201 Telephone, Telex, Facsimile and Mobile	168,754.50	0	998,439.50	0
2210202 Internet Connections	71,800.00	0	240,000.00	0
2210203 Courier & Postal Services	2,408,667.10	0	3,653,210.20	0
2210200 Communication, Supplies and Services	6,997,029.00	0	9,466,353.00	0
2210301 Travel Costs (airlines, bus, railway,	9,250,200.00	0	7,542,155.25	0
2210302 Accommodation - Domestic Travel	5,120,800.00	0	6,754,737.00	0
2210303 Daily Subsistence Allowance	117,110.00	0	221,290.00	0
2210307 Passage & Transfer Expenses	21,485,139.00	0	23,984,535.25	0
2210300 Domestic Travel and Subsistence, and	683,750.55	0	1,442,043.25	0
2210401 Travel Costs (airlines, bus, railway, etc.)	582,906.85	0	966,817.75	0
2210402 Accommodation	953,828.50	0	1,041,861.25	0
2210403 Daily Subsistence Allowance	0	0	0	0
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	2,220,485.90	0	3,450,722.25	0
2210400 Foreign Travel and Subsistence, and	9,979,561.20	0	1,213,990.00	0
2210502 Publishing & Printing Services	403,580.00	0	731,580.00	0
2210503 Subscriptions to Newspapers, Magazines	43,354,835.95	0	5,345,228.00	0
2210504 Advertising, Awareness and Publicity	0	0	435,038.10	0
2210505 Trade Shows and Exhibitions	53,737,877.15	0	7,726,836.10	0
2210500 Printing, Advertising and Information	42,997,999.55	0	41,980,288.75	0
2210603 Rents and Rates - Non-Residential	0	0	3,109,721.60	0
2210604 Hire of Transport, Equipment	42,997,999.55	0	45,090,010.35	0
2210600 Rentals of Produced Assets	3,907,266.00	0	1,831,300.00	0
2210701 Travel Allowance	98,000.00	0	151,000.00	0
2210702 Remuneration of Instructors and Contract	8,788,812.00	0	489,709.00	0
2210703 Production and Printing of Training	11,188,222.00	0	2,051,315.00	0
2210704 Hire of Training Facilities and Equipment	0	0	10,000.00	0
2210706 Book Allowance	0	0	3,960.00	0
2210707 Project Allowance	68,030.00	0	0	0
2210708 Trainer Allowance	5,055,600.00	0	0	0
2210710 Accommodation Allowance	774,200.00	0	1,609,710.00	0
2210711 Tuition Fees Allowance	0	0	0	0
2210712 Trainee Allowance	0	0	0	0
2210714 Gender Mainstreaming	29,880,130.00	0	6,146,994.00	0
2210700 Training Expenses	1,942,774.00	0	3,619,419.00	0
2210801 Catering Services (receptions),	39,582,547.00	0	25,170,762.50	0
2210802 Boards, Committees, Conferences and	7,263,705.00	0	215,000.00	0
2210803 State Hospitality Costs	819,700.00	0	1,398,450.00	0
2210805 National Celebrations	100,000.00	0	162,000.00	0
2210808 Purchase of Coffins	49,708,727.00	0	30,565,631.50	0
2210800 Hospitality Supplies and Servi	299,999.80	0	300,000.00	0
2211004 Fungicides, Insecticides and Sprays	11,000.00	0	290,500.00	0
2211006 Purchase of Workshop Tools, Spares and	0	0	630,800.00	0
2211009 Education and Library Supplies	0	0	270,398.40	0
2211011 Purchase/Production of Photographic and	898,785.00	0	1,212,600.00	0
2211016 Purchase of Uniforms and Clothing - Staff	1,209,784.80	0	2,704,298.40	0
2211000 Specialised Materials and Supp	3,647,538.90	0	5,037,004.00	0
2211101 General Office Supplies (papers, pencils,	2,532,673.00	0	3,673,023.60	0
2211102 Supplies and Accessories for Computers	18,543,085.10	0	477,011,847.45	0
2211103 Sanitary and Cleaning Materials, Supplies	24,723,297.00	0	485,721,875.05	0
2211100 Office and General Supplies and Services	7,570,000.00	0	7,890,341.05	0
2211201 Refined Fuels and Lubricants for	7,570,000.00	0	7,890,341.05	0
2211200 Fuel Oil and Lubricants	400,000.00	0	0	0
2211301 Bank Service Commission and Charges	4,169,736.00	0	4,249,618.00	0
2211305 Contracted Guards and Cleaning	145,916.50	0	111,900.00	0
2211306 Membership Fees, Dues and	480,000.00	0	1,047,500.00	0
2211310 Contracted Professional Services	0	0	0	0
2211323 Laundry Expenses	850,000.00	0	0	0
2211328 Counselling Services	6,045,652.50	0	5,409,018.00	0
2211300 Other Operating Expenses	241,988,080.00	0	622,343,472.15	0
2210000 Goods and Services	2,339,219.00	0	1,135,400.00	0
2220101 Maintenance Expenses - Motor Vehicles	2,339,219.00	0	1,135,400.00	0
2220100 Routine Maintenance - Vehicles	150,000.00	0	573,340.00	0
2220202 Maintenance of Office Furniture and	0	0	0	0
2220205 Maintenance of Buildings and Stations -	13,510,834.00	0	1,461,302.00	0
2220209 Minor Alterations to Buildings and Civil	1,832,483.15	0	775,948.90	0
2220210 Maintenance of Computers, Software,	15,493,317.15	0	2,810,590.90	0
2220200 Routine Maintenance - Other Assets	17,832,538.15	0	3,945,890.90	0
2220000 Routine Maintenance	492,770,000.00	0	601,400,000.00	0
2630101 Current Grants to Semi-Autonomous	492,770,000.00	0	601,400,000.00	0
2630100 Current Grants to Government Agencies	25,000,000.00	0	50,000,000.00	0
2630201 Capital Grants to Semi-Autonomous	25,000,000.00	0	50,000,000.00	0
2630200 Capital Grants to Government Agencies	517,770,000.00	0	651,400,000.00	0
2630000 Grants & Transfer To Other Govt. Units	2,171,000,000.00	0	2,315,700,000.00	0
2640503 Other Capital Grants and Trans	2,171,000,000.00	0	2,315,700,000.00	0
2640500 Other Capital Grants and Trans	2,171,000,000.00	0	2,315,700,000.00	0
2640000 Other Transfers and Emergency Relief	1,578,956.90	0	0	0
2710102 Gratuity - Civil Servants	1,578,956.90	0	0	0
2710100 Government Pension and Retirement	1,578,956.90	0	0	0

2710000 Social Security Benefits	1,578,956.90	0	0	0
3110701 Purchase of Motor Vehicles	37,850,000.00	0	5,213,000.00	0
3110700 Purchase of Vehicles and Other Transport	37,850,000.00	0	5,213,000.00	0
3111001 Purchase of Office Furniture and Fittings	2,415,000.00	0	1,723,795.00	0
3111002 Purchase of Computers, Printers and	0	0	0	0
3111005 Purchase of Photocopiers	0	0	0	0
3111000 Purchase of Office Furniture and General	2,415,000.00	0	1,723,795.00	0
3111111 Purchase of ICT Networking and	0	0	0	0
3111100 Purchase of Specialised Plant, Equipment	0	0	0	0
3111401 Pre-feasibility, Feasibility and Appraisal	0	0	0	0
3111400 Research, Feasibility Studies, Project	0	0	0	0
3110000 Acquisition of Fixed Capital Assets	40,265,000.00	0	6,836,795.00	0
4110301 Micro Finance Institutions	50,000,000.00	0	150,000,000.00	0
4110300 Domestic Loans to Financial Institutions	50,000,000.00	0	150,000,000.00	0
4110000 Domestic Lending and On-lending	50,000,000.00	0	150,000,000.00	0
6530101 Ministry HQ Recurrent Bank A/C	641,374.45	0	641,374.45	0
6530100 Recurrent Bank Accounts	641,374.45	0	641,374.45	0
6530000 Recurrent Bank Accounts	641,374.45	0	641,374.45	0
6540101 Ministry HQ Development Bank A	0	2,246,000,000.00	0	0
6540100 Development Bank Accounts	0	2,246,000,000.00	0	0
6540000 Development Bank Accounts	0	2,246,000,000.00	0	0
6550101 Ministry HQ Deposit Bank A/C	100,000.00	0	100,000.00	0
6550100 Deposit Bank Accounts	100,000.00	0	100,000.00	0
6550000 Deposit Bank Account	100,000.00	0	100,000.00	0
6580101 Cash	0	184,021,689.90	0	0
6580102 Cash at Hand - imprest	0	0	0	0
6580104 Cash in Transit	2,914,070,431.25	0	0	0
6580100 Cash in Hand	2,914,070,431.25	184,021,689.90	0	0
6580000 Cash in Hand	2,914,070,431.25	184,021,689.90	0	0
6710103 Salary advance	447,159.00	0	447,159.00	0
6710100 Debtors & Advances - Employees	447,159.00	0	447,159.00	0
6710000 Domestic Debtors & Advances	447,159.00	0	447,159.00	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0	0	0
6740100 Other Debtors & Pre-payments	0	0	0	0
6740000 Other Debtors & Pre-payments	0	0	0	0
6760101 Standing Imprests	30,000.00	0	0	0
6760103 Temporary Imprests	1,039,594.00	0	60,001.00	0
6760100 Imprests	1,069,594.00	0	60,001.00	0
6760000 Government Imprests	1,069,594.00	0	60,001.00	0
6780101 General Suspense A/C	0	0	0	0
6780103 District Suspense A/c	0	0	0	0
6780110 Imprest Cash Recovery	1,659,216.00	0	1,659,216.00	0
6780100 Suspense & Clearance Account	1,659,216.00	0	1,659,216.00	0
6780000 Suspense & Clearance Account	1,659,216.00	0	1,659,216.00	0
6790102 Receiving Inventory A/C	0	0	0	0
6790100 Other Current System A/cs	0	0	0	0
6790000 Other Current Assets (System r	0	0	0	0
7310101 General Deposits	0	469,994.70	0	100,000.00
7310100 General Deposits Items	0	469,994.70	0	100,000.00
7310000 Deposits	0	469,994.70	0	100,000.00
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320103 House Rent	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320109 Hire Purchases	0	0	0	0
7320110 Court Attachments	0	0	0	0
7320111 WCPS	0	0	0	0
7320112 Staff Welfare Associations	0	0	0	0
7320113 HELB Deductions	0	0	0	0
7320114 Union Dues	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320117 Govt. Liability Attachments	0	0	0	0
7320118 Provident Fund	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320123 Civil Service Housing Fund	0	0	0	0
7320124 3% Commission on Deductions	0	0	0	0
7320126 Employee Contribution to PSSS	0	0	0	0
7320199 Salary Control Account	0	0	0	0
7320100 Salary Deductions	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7380101 General Withholding Tax	0	546,053.55	0	0
7380102 VAT Withholding	0	546,053.55	0	0
7380100	0	546,053.55	0	0
7380000 Withholding Taxes	0	546,053.55	0	0
7390101 Inventory AP Accrual	298,120.00	0	0	167,500.00
7390103 AP Liabilities	0	2,866,830.75	0	167,500.00
7390100 System Required Liabilities	298,120.00	2,866,830.75	0	167,500.00
7399999 Cash Clearing A/c	0	484,015,850.25	0	0
7399900	0	484,015,850.25	0	0
7390000 System Required Liabilities A/cs	298,120.00	486,882,681.00	0	167,500.00
9910101 Provision for Encumbrance	0	0	0	0
9910100 General Provisions	0	0	0	0
9910201 Exchequer Releases/ Provisioning	0	19,007,641,608.85	0	15,832,799,333.45
9910209 Remittances to Exchequer Miscellaneous	4,914,071.40	0	4,914,071.40	0
9910200 Exchequer Provisions	4,914,071.40	19,007,641,608.85	4,914,071.40	15,832,799,333.45
9910000 Provisions	4,914,071.40	19,007,641,608.85	4,914,071.40	15,832,799,333.45
9999999 Consolidated Fund	15,825,245,011.60	0	11,947,277,851.60	0
9999900	15,825,245,011.60	0	11,947,277,851.60	0
9990000 Opening Balance Reserves	15,825,245,011.60	0	11,947,277,851.60	0
Total	22,060,562,028.00	22,060,562,028.00	15,908,066,833.45	15,968,066,833.45

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

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

Date: _____
Date: _____
Date: _____