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**NATIONAL GENDER AND EQUALITY COMMISSION**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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**NATIONAL GENDER AND EQUALITY COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	Paul Kuria
2.	Ag. Deputy CEO- Programmes & Research	Jackline Nekesa
3.	Senior Assistant Accountant General	Nemwel M. Motanya

**(d) Fiduciary Oversight Arrangements**

Audit Committee- The Commission formed an audit committee which has performed all roles as per the Terms of Reference during the financial year.

**I. KEY ENTITY INFORMATION AND MANAGEMENT (continued)**

**(e) Headquarters**

P.O. Box 27512-00506  
Solution Tech Place, 1<sup>st</sup> Floor  
Longonot Road, Upper Hill  
Nairobi, Kenya

**(f) Contacts**

Telephone: (254) 2722778  
E-mail: [info@ngeckkenya.org](mailto:info@ngeckkenya.org)  
Website: [www.ngeckkenya.org](http://www.ngeckkenya.org)

**(g) Bankers**

Central Bank of Kenya  
P.O. Box 60000-00200  
Nairobi, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Advisor**

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

**II. FOREWORD BY NGEN CHAIRPERSON**

During the financial year 2014/2015, the Government of Kenya allocated the National Gender and Equality Commission Kenya Shillings 290,250,930. During the review period the Commission operated with four commissioners against the minimum legal requirements of five commissioners for effective strategic guidance of the secretariat. At the same time, the Commission operated with the least number of program (8 staff) and operational (45) staff. There was no adequate staff in management and senior leadership. The Commission requested National Treasury to deploy accounting staff to effectively deliver on its mandate. Despite low budgets and inadequate policy and secretariat level personnel, the commission accomplished set targets for the year albeit under difficult circumstances.

During the reporting period, the Commission contributed towards development of legal instruments and policies responsive to principle of equity and inclusion of vulnerable populations in national and county government development agenda. The commission made inputs in more than 40 laws in both levels of government, facilitated in development of 3 bills, and through public participation processes submitted memoranda to inform 4 bills. The Commission contributed in the international reporting mechanisms on treaties and conventions Kenya has ratified on issues of equality and inclusion due in the last financial year including Commission on Status of Women, Universal Periodic Review, 5<sup>th</sup> UN session on open technical working group on aging, and 14<sup>th</sup> session of the United Nations Permanent Forum on Indigenous Issues.

The Commission further undertook strategic activities on mainstreaming issues of equity and inclusion in political, economic and social spheres of life. Notably, the Commission assessed perceptions on emerging exclusions of the boy child in social and economic development as a key step towards audit of the outcomes of past affirmative actions and programs. The results of this assessment will inform design and implementation of future affirmative actions. The Commission undertook a comprehensive mapping and profiling of the minority and marginalized groups in Kenya to provide baseline data for country governments social development programs. Further, the Commission audited social protection programs for older members of the society and children. The audit covered homes for older members of the society, charitable institutions, access to education for children with special needs and drug rehabilitation programs for youth to establish levels of integration of the principle of equality and inclusion.

Following the appointment of the Commission to chair a technical working group responsible for development of plausible framework to realization of parity principle, the commission submitted its final report to Office of the Attorney General and parliament recommending viable mechanism for immediate realization of the two thirds gender principle. The commission also contributed in the preparation of the miscellaneous amendments to Political Parties Act, Elections Act and IEBC Act to create favourable electoral environment for special interest groups. Towards the end of the reporting year, the Commission successfully completed development of a multimedia campaign advocating for greater representation of women, PWD, youth and minorities through partnership with men.

During the year, the Commission faced some challenges. Key among them is the ability to fully operate county offices due to limited resources. Also, the commission had inadequate number of staff particularly in director and management level to steer implementation of programs. It is my hope that most of these structural challenges will be effectively addressed in the 2015/16 financial year.

**Winfred Osimbo Lichuma. EBS**  
**Chairperson**

**III. FOREWORD BY NGENC COMMISSION SECRETARY**

During 2014-2015 FY, the Commission has progressively grown programmatically venturing into complex multidimensional issues of equality including programming for substantive and transformative equality, investigating and developing legal capacities on matters of multi-dimensional discrimination. During this year, the commission brand voltage increased due to our engagement with strategic interventions and matters of public interest including audit of affirmative actions and programs, the development of plausible framework to realization of not more than two thirds gender principle, our contributions in the debate for parity principle in elective and appointive positions in Kenya, and structured engagement with the private sector to integrate principle of equality and inclusion as a business case in profit making entities.

The Commission has been able to achieve on its specific mandate of monitoring, auditing, coordinating, advising, facilitating and investigating as well as reporting to the regional and international forums on compliance of Kenya with treaties, conventions and obligations ratified on issues of equality and inclusion. During the review period, the commission successfully completed interventions marked for implementation in the last phase of the current strategic plan 2013-2015, audit of affirmative actions and programs prior to implementation of the equalization fund, costings study to estimate economic burden of sexual and gender based violence to survivors, perpetrators and systems including health, justice and labour sectors and systems, and installation of an incentive and sanction scheme for private and public sectors on compliance with principle of equality and inclusion.

The objectives in the 2013-2015 Strategic Plan which have led to recording of the aforementioned achievements are;

1. Creation of an enabling environment to achieve equality in compliance with the Constitution and other written laws and international treaties
2. Provision of comprehensive and adequate responses to sexual and gender based violence
3. Mainstreaming needs and issues of SIGs in development at National and County Government systems and private institutions
4. Advocating for financing of substantive equality at all levels
5. Building an effective, efficient and sustainable institution visible at all levels

During the reporting period the commission faced challenges mainly from limited number of technical and management staff to provide leadership in the implementation of the annual work plans. Building an effective institution with a strong competent human resource base will remain the priority of the commission in the next financial year. Further the Commission is determined to undertake more activities and interventions in the coming financial year on substantive equality. Key interventions will include among others; development of a strong network of equality and inclusion institutions in Africa, full exercise of the quasi-judicial powers vested in the commission, undertake accountability forums at all levels of government, launch of a status report on levels of equality and inclusion in selected sectors of life, and monitor the implementation of empowerment programs at county levels.



**Paul K. Kuria**  
**Ag. Commission Secretary/CEO.**

**NATIONAL GENDER AND EQUALITY COMMISSION**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the National Gender and Equality Commission (NGEC) is responsible for the preparation and presentation of the NGEC's financial statements, which give a true and fair view of the state of affairs of NGEC for and as at the end of the financial year ended on June 30, 2015. 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 NGEC; (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 NGEC accepts responsibility for the NGEC'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 NGEC's financial statements give a true and fair view of the state of NGEC's transactions during the financial year ended June 30, 2015, and of NGEC's financial position as at that date. The Accounting Officer in-charge of the NGEC further confirms the completeness of the accounting records maintained for NGEC which have been relied upon in the preparation of the NGEC's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in-charge of the NGEC confirms that the entity has complied fully with applicable Government Regulations and that NGEC'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 NGEC's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The National Gender and Equality Commission (NGEC)'s financial statements were approved and signed by the Accounting Officer on 29/9/15 September 2015.

  
\_\_\_\_\_  
Ag. Commission Secretary

  
\_\_\_\_\_  
Senior Assistant Accountant General

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GENDER AND EQUALITY COMMISSION FOR THE YEAR ENDED 30 JUNE 2015

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Gender and Equality Commission set out on pages 6 to 22, which comprise the statement of financial position as at 30 June 2015, and the statement of receipts and payments, statement of cash flows for the year then ended, and a summary of significant accounting policies, and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

*National Gender and Equality Commission – Annual Report and Financial Statements for the year ended 30 June 2015*



In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

### **Basis for Adverse of Opinion**

#### **1.0 Procurements**

##### **1.1 Medical Cover**

Information available indicates that the Commission awarded an annual contract to offer medical services at a tender sum of Kshs.10,760,000.00. However no reason has been given for failure to award the same contract to the lowest bidder at Kshs.9,405,548.00. Consequently, the payment of extra money amounting to Kshs.1,354,452.00 contravenes Section 68(1)(b) of the Public Finance Management Act (2012).

##### **1.2 Group Life Cover**

Further an insurance company was awarded an annual contract to offer group life cover to the Commission at a tender sum of Kshs.797,174.00. However, payment records availed confirmed that another insurance company whose price was Kshs.1,308,178.00 was paid for the services. No justification was provided for this irregularity that occasioned Kshs.511,004 loss of public funds.

#### **2.0 Refurbishment and Partitioning Works**

Included in the statement of receipts and payments is an expenditure of Kshs.22,499,995.90 under acquisition of assets as at 30 June 2015. According to information available, an amount of Kshs.9,750,626.25 was paid to various contractors in respect of refurbishment and partitioning works undertaken at the Commission's Headquarters, Nakuru and Kisumu Offices.

However, it was observed that the contract works were undertaken without the production of bill of quantities, certifications and supervision from the Ministry of Lands, Housing and Urban Development. In the circumstance, it has not been

possible to confirm that the value for money was obtained in the expenditure totalling Kshs.9,750,626.25.

### 3.0 Irregular Issuance of Imprests

The Commission made payments in form of imprests totalling Kshs.13,032,623.95 using payment vouchers that were paid to various officers including the Commissioners to undertake various activities across the country. No reason has been given for issue of imprest without imprest warrants.

In addition, twenty five (25) officers were issued with additional Imprests totalling to Kshs.10,965,230.95 before surrendering the amounts previously issued contrary to the financial regulations in place.

### 4.0 Inaccuracies of Financial Statements

#### 4.1 Accounts Payable

The statement of financial position as at 30 June 2015 reflects financial year 2013/14 comparative balances of Kshs.2,546,040.00 against accounts payables (deposits), of which the previous year's audited statement reflects a Nil balance. The net financial position of Kshs.15,689,378 also differs with the same amount. No justification has been provided for these variances.

#### 4.2 Cash flow Statement

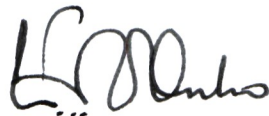
The statement of cash flow reflects erroneous balances brought forward from 2013/2014 as shown below: -

Description	Balance as per statement for 2013/2014 (Kshs.)	Balance as per statement for 2014/2015 (Kshs.)	Difference (Kshs.)
1. Changes in accounts payable	Nil	2,546,040.00	2,546,040.00
2. Net Cash flows from operating activities	40,511,000.00	180,981,960.00	140,470,960.00
3. Net increase in Cash and Cash Equivalent	9,917,000.00	7,370,960.00	2,546,040.00

Consequently, it has not been possible to give an opinion on the accuracy of the balances in these financial statements for the Commission as at 30 June 2015.

### **Adverse Opinion**

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Gender and Equality Commission as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and National Gender and Equality Commission Act, 2011.



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


**Nairobi**

**28 April 2016**

**NATIONAL GENDER AND EQUALITY COMMISSION**  
**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	289,500,000.00	224,000,000.00
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	-	39,000.00
<b>TOTAL REVENUES</b>		<b>289,500,000.00</b>	<b>224,039,000.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	107,101,539.30	100,602,000.00
Use of goods and services	13	159,818,021.25	82,926,000.00
Subsidies	14	-	-
Transfers to Other Government Units	15	-	-
Other grants and transfers	16	-	-
Social Security Benefits	17	-	-
Acquisition of Assets	18	22,499,995.90	50,428,000.00
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Expenses	21	-	-
<b>TOTAL PAYMENTS</b>		<b>289,419,556.45</b>	<b>233,956,000.00</b>
<b>SURPLUS/DEFICIT</b>		<b>80,443.55 -</b>	<b>9,917,000.00</b>

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 29/9/2015 and signed by:


  
Ag. Commission Secretary

  
Senior Assistant Account General

**NATIONAL GENDER AND EQUALITY COMMISSION**  
**STATEMENT OF FINANCIAL POSITION**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	19,819,755	18,235,418
Cash Balances	22B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>19,819,755</b>	<b>18,235,418</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>19,819,755</b>	<b>18,235,418</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	24	4,049,934	2,546,040
<b>NET FINANCIAL ASSETS</b>		<b>15,769,821</b>	<b>15,689,378</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	25	15,689,377	25,606,378
Surplus/Deficit for the year		80,444 -	9,917,000
Prior year adjustments		-	-
<b>NET FINANCIAL POSITION</b>		<b>15,769,821</b>	<b>15,689,378</b>

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 29/9/15 2015 and signed by:

  
Ag. Commission Secretary

  
Senior Assistant Account General

**NATIONAL GENDER AND EQUALITY COMMISSION**  
**STATEMENT OF CASH FLOW**


	Note	2014-2015 Kshs	2013-2014 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	289,500,000	224,000,000
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	-	39,000
		<b>289,500,000</b>	<b>224,039,000</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	12	107,101,539	100,602,000
Use of goods and services	13	159,818,021	82,926,000
Subsidies	14	-	-
Transfers to Other Government Units	15	-	-
Other grants and transfers	16	-	-
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	-	-
		<b>266,919,561</b>	<b>183,528,000</b>
<b>Adjusted for:</b>			
Changes in receivables		-	-
Changes in payables		1,503,894	2,546,040
Adjustments during the year		-	-
<b>Net cashflow from operating activities</b>		<b>265,415,667</b>	<b>180,981,960</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(22,499,996)	(50,428,000)
<b>Net cash flows from Investing Activities</b>		<b>(22,499,996)</b>	<b>(50,428,000)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,584,338 -</b>	<b>7,370,960</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>18,235,418</b>	<b>25,606,378</b>
<b>Cash and cash equivalent at END of the year</b>		<b>19,819,755</b>	<b>18,235,418</b>

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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 29/9/2015 and signed by:

  
 Ag. Commission Secretary

  
 Senior Assistant Account General

**NATIONAL GENDER AND EQUALITY COMMISSION**

**NOTES TO THE FINANCIAL STATEMENTS**

**1 TAX REVENUES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**2 SOCIAL SECURITY CONTRIBUTIONS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>				
(Insert name of donor)				
(Insert name of donor)				
<b>Grants Received from Multilateral Donors (International Organisations)</b>				
(Insert name of donor)				
(Insert name of donor)				
<b>Grants Received from other levels of government</b>				
(Insert name of donor)			-	-
(Insert name of donor)			-	-
<b>Total</b>			-	-

*[Provide short appropriate explanations as necessary]*



**4 EXCHEQUER RELEASES**

Description and reference of the transfer	Date of transfer	2013 - 2014	
		Kshs	
1st quarter transfer		10,000,000.00	50,000,000.00
2nd quarter transfer		100,000,000.00	56,000,000.00
3rd quarter transfer		60,000,000.00	50,000,000.00
4th quarter transfer		119,500,000.00	68,000,000.00
<b>Total</b>		<b>289,500,000.00</b>	<b>224,000,000.00</b>

**5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	
	Kshs	
Transfers from Central government entities		
Transfers from Counties (insert name of budget agency)		
(insert name of budget agency)		
<b>TOTAL</b>		

The amounts above have been reconciled with the sending Government entity.

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Domestic Accounts Payable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**7 PROCEEDS FROM FOREIGN BORROWINGS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**8 ASSETS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**9 REIMBURSEMENTS AND REFUNDS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**10 RETURNS OF EQUITY HOLDINGS**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**11 OTHER REVENUES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	39,000.00	-
Business Permits	-	-
Cesses	-	-
Poll Rates	-	-
Plot Rents	-	-
Other Local Levies	-	-
Administrative Services Fees	-	-
Various Fees	-	-
Council'S Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	-

Other Miscellaneous Revenues	-	-
Other Miscellaneous Revenues	-	-
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Other Revenues From Financial Assets Loan	-	-
Market/Trade Centre Fee	-	-
Vehicle Parking Fees	-	-
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	-
Other Education Revenues	-	-
Public Health Services	-	-
Public Health Facilities Operations	-	-
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	-	-
Water Supply Administration	-	-
Sewerage Administration	-	-
Other Health & Sanitation Revenues	-	-
Technical Services Fees	-	-
External Services Fees	-	-
System Required Revenue A/cs	-	-
<b>Total</b>	-	<b>39,000.00</b>

## 12 COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic salaries of permanent employees	62,097,491.90	54,764,000.00
Basic wages of temporary employees	-	385,000.00
Personal allowances paid as part of salary	43,682,127.40	44,810,000.00
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	1,321,920.00	509,000.00
Compulsory national social security schemes	-	134,000.00
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>107,101,539.30</b>	<b>100,602,000.00</b>

*[Provide short appropriate explanations as necessary]*

## 13 USE OF GOODS AND SERVICES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Utilities, supplies and services	2,400,000.00	713,000.00
Communication, supplies and services	6,088,655.90	4,099,000.00
Domestic travel and subsistence	12,739,992.60	6,930,000.00
Foreign travel and subsistence	6,766,123.50	6,305,000.00
Printing, advertising and information supplies & services	4,405,339.45	2,992,000.00
Rentals of produced assets	42,355,093.80	32,370,000.00
Training expenses	36,677,127.30	4,593,000.00
Hospitality supplies and services	4,089,976.40	3,179,000.00
Insurance costs	16,962,181.00	7,660,000.00
Specialised materials and services	10,100,000.05	1,258,000.00
Office and general supplies and services	2,699,999.70	3,317,000.00
Other operating expenses	3,640,000.00	3,588,000.00
Routine maintenance – vehicles and other transport equipment	7,499,997.00	2,520,000.00
Fuel Oil and Lubricants	2,779,998.80	462,000.00
Routine maintenance – other assets	613,535.75	2,940,000.00
<b>Total</b>	<b>159,818,021.25</b>	<b>82,926,000.00</b>

**14 SUBSIDIES**

Description	2013 - 2014		2014 - 2015		2013 - 2014	
	Kshs		Kshs		Kshs	
Subsidies to Public Corporations						
<i>See list attached</i>						
(insert name)						
Subsidies to Private Enterprises						
<i>See list attached</i>						
(insert name)						
<b>TOTAL</b>						

*[Provide short appropriate explanations as necessary]*

**15 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014		2014 - 2015		2013 - 2014	
	Kshs		Kshs		Kshs	
Transfers to Central government entities						
See attached list						
Transfers to Counties						
(insert name of budget agency)						
(insert name of budget agency)						
<b>TOTAL</b>						

**16 OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014		2014 - 2015		2013 - 2014	
	Kshs		Kshs		Kshs	
Scholarships and other educational benefits						
Emergency relief and refugee assistance						
Subsidies to small businesses, cooperatives, and self employed						
<b>Total</b>						

17 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	-	-

18 ACQUISITION OF ASSETS

	2014 - 2015 Kshs	2013 - 2014 Kshs
<b>Non Financial Assets</b>		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	16,559,997.90	43,112,000.00
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	5,939,998.00	7,316,000.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	-	-
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
<b>Total</b>	<b>22,499,995.90</b>	<b>50,428,000.00</b>



**19 FINANCE COSTS, INCLUDING LOAN INTEREST**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**21 OTHER EXPENSES**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Domestic Accounts	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**22A Bank Accounts**

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2014 - 2015 Kshs	2013 - 2014 Kshs
K.C.B. - 1103269267			18,235,417.51
Central Bank of Kenya 1000181532	Recurrent	80,443.55	-
Central Bank of Kenya 1000182385	Deposit	19,739,311.45	-
<b>Total</b>		<b>19,819,755.00</b>	<b>18,235,417.51</b>

*[List all bank account held by the entity]*

**22B Cash in hand**

2014 - 2015  
Kshs

2013 - 2014  
Kshs

Cash in Hand – Held in domestic currency  
Cash in Hand – Held in foreign currency

**Total**

-	-
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**Cash in hand should also be analysed as follows:**

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1		
Location 1		
<b>Total</b>		

*[Provide cash count certificates for each]*

**23 Outstanding Imprests**

<i>Description</i>	2014 - 2015 Kshs	2013 - 2014 Kshs
Government Imprests	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**24 Accounts Payables**

Deposits	4,049,934.00	2,546,040.00
<b>TOTAL</b>	<b>4,049,934.00</b>	<b>2,546,040.00</b>

**25 BALANCES BROUGHT FORWARD**

Bank accounts	19,739,311.45	27,912,418.00
Cash in hand	-	-
Receivables - Outstanding Imprests	-	240,000.00
Payables - Deposits	4,049,934.00	2,546,040.00
<b>Total</b>	<b>15,689,377.45</b>	<b>25,606,378.00</b>

NATIONAL GENDER AND EQUALITY COMMISSION  
Budget Execution - Recurrent - FY 2012/13

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget e=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e-d-c	% of Utilisation Difference to Final Budget f=d/c %
	<b>RECEIPTS</b>						
	Tax Receipts						
	Social Security Contributions						
	Proceeds from Domestic and Foreign Grants	290,250,930	-	290,250,930	289,500,000	750,930	100%
	Exchequer releases						
	Transfers from Other Government Entities						
	Proceeds from Domestic Borrowings						
	Proceeds from Foreign Borrowings						
	Proceeds from Sale of Assets						
	Reimbursements and Refunds						
	Returns of Equity Holdings						
	Other Receipts						
	<b>Total Receipts</b>	290,250,930	-	290,250,930	289,500,000	750,930	1
	<b>Payments</b>						
21	Compensation of Employees	107,101,539	-	107,101,539	107,101,539	-	100%
22	Use of goods and services	160,649,000	-	160,649,000	159,818,021	830,979	99%
25	Subsidies	-	-	-	-	-	
263	Transfers to Other Government Units	-	-	-	-	-	
261/2/4	Other grants and transfers	-	-	-	-	-	
27	Social Security Benefits	-	-	-	-	-	
31	Acquisition of Assets	22,500,000	-	22,500,000	22,499,996	4	100%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
28	Other Expenses	-	-	-	-	-	
	<b>Grand Total</b>	290,250,539	-	290,250,539	289,419,556	830,983	100%

central

The accounting entries and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29/12/2015 and signed by:

  
Ag. Commission Secretary

  
Senior Assistant Account General

**NATIONAL GENDER AND EQUALITY COMMISSION**  
**Budget Execution - Recurrent - FY 2012/13**

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	<b>RECEIPTS</b>						
	Tax Receipts						
	Social Security Contributions						
	Proceeds from Domestic and Foreign Grants	290,250,930	-	290,250,930	289,500,000	750,930	100%
	Exchequer releases						
	Transfers from Other Government Entities						
	Proceeds from Domestic Borrowings						
	Proceeds from Foreign Borrowings						
	Proceeds from Sale of Assets						
	Reimbursements and Refunds						
	Returns of Equity Holdings						
	Other Receipts						
	<b>Total Receipts</b>	290,250,930	-	290,250,930	289,500,000	750,930	1
	<b>PAYMENTS</b>						
21	Compensation of Employees	107,101,539		107,101,539	107,101,539	-	100%
22	Use of goods and services	160,649,000		160,649,000	159,818,021	830,979	99%
25	Subsidies						
263	Transfers to Other Government Units						
261/2/4	Other grants and transfers						
27	Social Security Benefits						
31	Acquisition of Assets	22,500,000		22,500,000	22,499,996	4	100%
55	Repayment of principal on Domestic and Foreign borrowing						
28	Other Expenses						
	<b>Grand Total</b>	<b>290,250,539</b>	<b>-</b>	<b>290,250,539</b>	<b>289,419,556</b>	<b>830,983</b>	<b>100%</b>

**NATIONAL GENDER AND EQUALITY COMMISSION**

DATES	AMOUNTS	
1-Aug-14 Exchequer issue	10,000,000.00	10,000,000.00
6-Nov-14 Exchequer issue	50,000,000.00	
5-Dec-14 Exchequer issue	30,000,000.00	
24-Dec-14 Exchequer issue	20,000,000.00	100,000,000.00
20-Jan-15 Exchequer issue	20,000,000.00	
29-Jan-15 Exchequer issue	11,000,000.00	
27-Feb-15 Exchequer issue	14,000,000.00	
13-Mar-15 Exchequer issue	15,000,000.00	60,000,000.00
1-Apr-15 Exchequer issue	9,000,000.00	
17-Apr-15 Exchequer issue	17,000,000.00	
5-May-15 Exchequer issue	20,000,000.00	
3-Jun-15 Exchequer issue	10,000,000.00	
12-Jun-15 Exchequer issue	13,500,000.00	
24-Jun-15 Exchequer issue	30,000,000.00	
1-Jul-15 Exchequer issue	20,000,000.00	119,500,000.00
	289,500,000.00	289,500,000.00

