

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

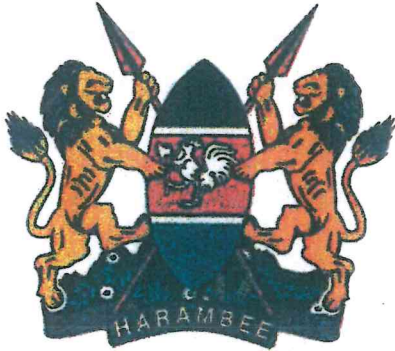
OF

THE AUDITOR-GENERAL

ON

**ANTI-FEMALE GENITAL MUTILATION
BOARD**

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



ANTI-FEMALE GENITAL MUTILATION BOARD

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Table of Contents	Page
1. Acronyms, Abbreviations and Glossary of Terms.....	iii
2. Key Entity Information and Management	iv
3. The Board of Directors	ix
4. Key Management Team.....	xii
5. Chairman’s Statement.....	xvi
6. Report of the Chief Executive Officer	xviii
7. Statement of Performance against Predetermined Objectives for FY 2022/2023	xxi
8. Corporate Governance Statement.....	xxvii
9. Management Discussion and Analysis	xxxi
10. Environmental and Sustainability Reporting.....	xxxii
11. Report of the Directors	xxxvi
12. Statement of Directors Responsibilities	xxxvii
13. Report of the Independent Auditor for the Financial Statements of Anti-FGM Board	xxxix
14. Statement of Financial Performance for the year ended 30 June 2023	1
15 Statement of Financial Position as at 30 June 2023.....	2
15. Statement of Changes in Net Assets for the year ended 30 June 2023.....	3
17. Statement of Cash Flows for the year ended 30 June 2023.....	4
18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023	5
19. Notes to the Financial Statements	6
20. Appendices.....	30

1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

Anti-FGMB	Anti-Female Genital Mutilation Board
CEO	Chief Executive Officer
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPADA	Public Procurement and Asset Disposal Act
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
UNICEF	United Nation Children Fund
UNFPA	United Nation Population Fund

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

The Anti-Female Genital Mutilation Board (Anti-FGMB) was incorporated/ established under the Prohibition of Female Genital Mutilation Act 2011 in December 2011. The Anti-FGM Board is domiciled in Kenya.

(b) Principal Activities

Vision: A society free from Female Genital Mutilation.

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

Core values:

- i) Honesty and integrity
- ii) Efficiency and effectiveness
- iii) Innovativeness and creativity
- iv) Inclusiveness
- v) Professional work ethics, work and excellence
- vi) Accountability and transparency

Mandate:

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

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

(c) Key Management

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

No.	Designation	Name
1.	Board of Directors	<ol style="list-style-type: none"> 1. Ms. Ipato Surum 2. Ms. Dianah Kamande 3. Ms. Lucy Kiria 4. Dr. Rashid Omar 5. Ms. Susan Karuri 6. Ms. Emily Opati 7. Mr. Hassan Duale 8. Ms. Emily Maina 9. Dr. Bashir Issak
2.	Chief Executive Officer	Mrs. Bernadette Loloju
3.	Head of Programmes	Mr. Bennie Kutwa
4.	Head of Finance	CPA Josphat Mweu
5.	Head of Policy and Planning	Mr. Nicholas Songok
6.	Head of Procurement	Ms. Shelmith Leshinka
7.	Head of Human Resource	Ms. Habiba Bare
8.	Head of Communication	Mr. Brian Mureithi
9.	Head of Internal Audit	CPA Sarah Amisi

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Mrs. Bernadette Loloju
2.	Head of Programmes	Mr. Bennie Kutwa
3.	Head of Finance	CPA Josphat Mweu Kamuti
4.	Head of Policy and Planning	Mr. Nicholas Songok
5.	Head of Procurement	Ms. Shelmith Leshinka
6.	Head of Human Resource	Ms. Habiba Bare
7.	Head of Communication	Mr. Brian Mureithi
8.	Head of Internal Audit	CPA Sarah Amisi

(e) Fiduciary Oversight Arrangements

In the year ended there were three (3) committees of the Board established to assist in the discharge of its responsibilities and oversight obligations efficiently whose overall responsibility is as below;

Audit and Risk Committee

The Audit and Risk Committee shall monitor the Internal controls, Governance structures and Risk management to provide the Board with independent advice and guidance regarding the adequacy and effectiveness of management's practices and potential improvements to those practices.

Finance and Administration committee

To ensure that the Board's budget and procurement plan are in line with the mandate of the Board and aligned to the relevant laws, review quarterly and annual financial statements and recommend to full board for approval. Also advising the board on implementation of human resource instruments and aspects of administrations.

Programmes Committees

The programmes committee shall oversight the management on the level of compliance in implementing interventions and strategies that will result to the realization of the Boards strategic direction, mission, and vision.

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

(f) Entity Headquarters

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

(g) Entity Contacts

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

(h) Entity Bankers

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

Key Entity Information and Management (continued)

(i) Independent Auditor

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice




Harambee Avenue

P.O. Box 40112




City Square 00200

Nairobi, Kenya





3. The Board of Directors.

Ref	Directors	Details
1.	 Mrs. Ipato Korema Surum	Date of Birth: 1976 <ul style="list-style-type: none"> ● Currently pursuing MBA Degree ● Bachelor of Business Management ● Served as a community Development Assistant in Narok County. ● Served as Narok County Government as ward administrator. ● Chairperson of the Board of Directors
2.	 Mr Hassan A. Duale- Director	<ul style="list-style-type: none"> ● Date of Birth: 17/6/1977 ● Master's degree in education management ● Masters in business administration ● Alternate to PS Ministry of Education. ● Member Finance and Programmes Committee
3.	 Dr. Bashir Issak	<ul style="list-style-type: none"> ● Date of Birth: 4/10/1970 ● Fellowship on Leadership in Maternal and Reproductive Health ● Master' in Medicine (MMED) ● Head of Family Health ● Coordinator Kenya Cuba Collaboration Project ● Program Coordinator UNFPA ● Senior Health Advisor DIFPARK. ● Alternate to PS Ministry of Health ● Member Audit and Programmes Committee ● Member, Audit and Programmes.



Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.



4.	 Ms Emily Maina- Director	<ul style="list-style-type: none"> • Date of Birth:01/03/1966 • Bachelor's Degree in Education • Master Degree in Curriculum Development • Deputy Director Youth Affairs. • Alternate to PS State Department for Youth • Member Finance and administration and Programmes Committee
5.	 Ms Susan Wanjiku Karuri- Director	<ul style="list-style-type: none"> • Date of Birth: 08/10/1985 • LL.M in International Economic Law • LL.B from Moi University. • Currently pursuing a Master of Arts in Public Policy and Administration. • Office of the Attorney General & Department of Justice • The Judiciary and the Ministry of Justice, National Cohesion and Constitutional Affairs. • Alternate to PS The National Treasury. • Member,finance and administration and audit.
6.	 Ms. Emily Opati- Director	<ul style="list-style-type: none"> • Date of Birth: 01/02/1968. • Bachelor's degree in education. • Master's in criminology. • Diploma in Women Empowerment and labour issues. • Certificate in counselling. • Deputy Children's Officer • District Gender and Social Development Officer. • Deputy SDO Nairobi County • Deputy Director Gender • Alternate to PS Gender • Member Finance and audit Committee


**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

7.	 Ms. Dianah Wanjiku Kamande- Director	<ul style="list-style-type: none"> • Date of Birth:14/12/1982 • Degree in Governance, Peace and Conflict Studies • Diploma in Women in Leadership and Governance in Africa • Independent Director • Member Audit and Programmes Committee
8.	 Ms. Lucy Kawira Kiria- Director	<ul style="list-style-type: none"> • Date of Birth: 09/01/1965 • Master of Business Administration • Diploma in Public Relations Management. • Bachelor of Science in Business Management. • Senior Managers Leadership Program • Served at the East African Portland Cement PLC for 29 years. • Independent Director • Member, Audit and Programmes Committee
9.	 Dr. Rashid Ali Omar. Director	<ul style="list-style-type: none"> • Date of Birth: 20/12/1958 • PhD in Sociology • MA Social Development • Anthropology • B.A in Islamic Law • Diploma in Linguistic • Independent Director • Member Finance and Programmes Committee
10.	 Mrs. Bernadette Resian Loloju Secretary to the Board	<ul style="list-style-type: none"> • Date of Birth: 1975 • M.A in Global Community Development • World Concern international for 3 years • World Vision Kenya for 10 years • CEO, Anti-FGM Board • Secretary to the Board

4. Key Management Team

	Management	Details
1.	 <p>Mrs. Bernadette Resian Loloju Chief Executive Officer</p> <ul style="list-style-type: none"> • B.A Community Development • M.A in Global Community Development • World Concern international for 3 years • World Vision Kenya for 10 years 	<p>Responsible for providing strategic and transformative leadership in development, regulation, coordination and supervision of the Anti-FGM programmes according to the provisions of the Prohibition of Female Genital Mutilation Act No.32 of 2011 that prohibits the practice of Female Genital Mutilation and safeguard against the violation of a person's mental or physical integrity through the practice of Female Genital Mutilation and for connected purposes.</p>
2.	 <p>Mr, Bennie Kutwa Manager, Programmes</p> <ul style="list-style-type: none"> • M.A in Social Development and Management • Bachelor of Education, Arts • Post Graduate Diploma in Project Planning and management • Graduate teacher for 12 years • Chief Officer, Department of Public Service and Administration, Vihiga County for 4 years • Manager, Programmes Anti-FGM Board for 2 years 	<p>Responsible for provision of strategic leadership and direction in the Programmes Directorate by initiating development, implementation, and review of Anti-FGM Programmes according to the Prohibition of Female Genital Mutilation Act No.32 of 2011, to ensure effective coordination and management of strategies in areas of advocacy and public education, field coordination resource mobilization and Linkages.</p>

3.	 <p>Mr. Nicholas Songok Manager, Policy, Planning and Strategy</p> <ul style="list-style-type: none"> • M.A in Monitoring and Evaluation • Bachelor of Arts • Certified associate in project management (CAPM) • Principal Co-op Officer, Dept. of Finance & Marketing, Ministry of Industry, Trade and Co-operatives in 2019 • Manager, Policy, Planning and Strategy, Anti-FGM Board for 2 years 	<p>Responsible for provision of strategic leadership and direction in the directorate of Policy and Research regarding formulation, review and implementation of policies, strategies, standards, guidelines, procedures programmes on planning, strategy, identification, undertaking and implementation of relevant research projects at all functional areas of the board.</p>
4.	 <p>CPA Josphat Mweu Kamuti Manager, Finance</p> <ul style="list-style-type: none"> • MBA (Finance),PHD BA (ongoing) • Bachelors of Commerce (Finance) • CPA(K) • 19 years' experience in Financial Management. 	<p>Responsible for budget and budgetary control, working capital management, financial reporting development and implementation of sound accounting and financial management systems in line with Public Finance Management (PFM) Act 2012, Regulation 2015 and the International Public Sector Accounting Standards (IPSAS)</p>

5.	 <p>Ms. Habiba Barre Assistant Manager, Human Resource and Administration</p> <ul style="list-style-type: none"> • Bachelor of Business Management (Human Resource) • Higher Diploma in Human Resource Management • Over 12 years' experience in People Management from various institutions 	<p>Responsible for provision of strategic human resource advisory services including recruitment & selection, placement, retention, training and development, performance management, discipline, administration of staff welfare and separation, coordination of administrative matters, security services and records management.</p>
4.	 <p>Ms. Shelmith Leshinka Supply Chain Management Officer</p> <ul style="list-style-type: none"> • MCIPS • MSc. Procurement & Logistics • BSc in Supply Chain Management 	<p>Responsible for undertaking procurement of goods, works and services and management of inventories and disposal of assets in accordance with the provision of Public Procurement and Asset Disposal Act (PPADA) 2015 and Public Procurement and Asset Disposal Regulations 2020</p>

<p>5.</p>	 <p>Brian Mureithi Public Communication Officer.</p> <ul style="list-style-type: none"> • M.A in Communication Studies (Development Communication) • Bachelors of Journalism and Mass Communication • 8 years' experience in communications and media practice 	<p>Responsible for coordinating the enhancement of the Board's visibility, corporate image branding and facilitate effective communication channels between the Board, the internal and external stakeholders as guided by the Anti-Female Genital Mutilation Board Act and Public Relations strategies.</p>
<p>6.</p>	 <p>CPA Sarah Amisi Internal Audit Manager</p> <ul style="list-style-type: none"> ● MBA- Finance ● BSc - Mathematics. ● Certified Public Accountant Kenya - CPA(K) ● Certified Information System Auditor -CISA ● Certified in Risk and Information Systems Control - CRISC ● Lead ISO auditor. 	<p>Responsible for planning and implementing internal audit strategy that provides independent, objective assurance and consulting activity aimed at adding value, improving the operations of the Board and establishing risk management controls and governance processes.</p>

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

The Board has enhanced partnership and linkages which has resulted to more resource mobilization, joint programmes implementation and improved reporting. The Board has also been able to develop a number of strategic documents including Guideline to Men and Boys Engagement in Ending FGM, FGM Journalist and Editors Tool Kit and Training Manual for Anti-FGM Champions, Guideline to Community Dialogue, Guideline to Alternative Rite of Passage and Eliminating FGM Handbook.

All these strategic Documents are meant to provide a framework in the implementation of FGM interventions and serve as resource, reference and learning materials. The Board has also translated the prohibition of FGM Act, 2011 to Arabic, Braille and into a simplified version. This is meant to increase awareness and understanding of the existence of the Legal Framework. Due to the challenges of funding the Board has remained strategic in creating partnerships by bringing on board other partners such as UNFPA, UNICEF, Equality Now, Africa Led Movement to end FGM, World Vision, Amref-Health Africa among others. These partners have directly or indirectly funded the Board through funding, implementation of joint work plans, research, and development of strategic documents.

FGM being a social norm many communities have remained resistant to the end FGM Campaign. The Board has dealt with this challenge by creating awareness and the consequences of FGM and through dialogue forum especially with cultural leaders, elders, religious leaders, Youths, Women, Civil societies, and other opinion leaders in the community. The re-emergence of FGM in counties which are not among the hot spot has been one of the greatest challenges in the end FGM. The Board has been able to deal with this by capacity building National Government Administrative officers and other duty bearers in the affected counties and also worked closely with Judiciary to ensure perpetrators face the rule of law.

To fully implement the Strategic Plan and the National Policy for Eradication of FGM the Board has remained steadfast in creating and engaging grass root structures. These include establishment of County and Sub-County Anti-FGM Steering Committees. The structures are meant to harmonize, coordinate and create accountability mechanisms to all gender actors implementing Anti-FGM and GBV interventions. Movement building networks such as Youth Anti-FGM Networks, Survivors Forum and Anti-FGM Champions as established by the Board will amplify the voices of Anti-FGM crusaders,



Mrs. Ipato Surum

Chairperson of the Board.

5. Chairman's Statement

Female Genital Mutilation is a harmful cultural practice and also a form of gender-based violence perpetuated against millions of girls and women every year globally. Kenya has made notable progress towards abandonment of the practice. According to the Kenya Demographic and Health Survey (KDHS) 2014, the national prevalence of FGM has declined over time from 32 % in 2003 to 27% in 2008/09 to 21% in 2014 and 15% in 2022.

The decline can be attributed to multi-faceted interventions mounted by both the state and non-state actors. The enactment and implementation of the Prohibition of FGM Act 2011, the constitutions, Children's Act 2022 among other regional and international legal provisions have also played a key role in the reduction of the prevalence.

However, the 15% prevalence is very high. Our Vision is to realize Zero Tolerance to FGM. Therefore, to promote the abandonment of FGM, we have adopted coordinated and systematic strategies. We have engaged all communities and focussed on human rights and gender equality. Our strategies have been more innovative, emphasized on societal dialogue and the empowerment of communities to act collectively to end the practice. We have also addressed the sexual and reproductive health needs of women and girls who suffer from its consequences. Our strategies must be resilient enough to cope up with humanitarian crises such as climate change and pandemics that disrupted the patterns of the school calendar thus exposing school going girls to FGM and generally increased cases of GBV in Kenya.

According to (KDHS 2022), the knowledge about FGM among the Kenyan Population is over 90% for both men and women in all the counties. Therefore, it beats logic to learn that the prevalence of FGM is still high despite the knowledge and understanding of its consequence. This is a manifestation of defiance and an indication that communities will continue to perpetuate FGM not because of ignorance of its consequences but because of sustaining social norms in total disregard of the law. It is therefore incumbent upon all the duty bearers to fully implement the law as one of the deterrent strategies that will hasten the abandonment of FGM. Ending FGM needs a very strong political commitment and sound leadership. It has to be the first priority on the wish list of any responsible and committed government that subscribes to the rule of law.

It is on this basis that the Kenya Kwanza Government has prioritized the elimination of FGM in Kenya in its Plan. Under the Women Agenda point four of the 9 points the Government commits to increase funding for the Anti-Female Genital Mutilation (FGM) Board and fully implement the Anti-FGM law. To reinforce point four under the Women Agenda His Excellency the President on 5th December 2022 during the Launch of the State of the Judiciary Report in Nairobi he said that FGM should not be a conversation we are having in Kenya in the 21st Century. The President further assured the Country of his support in ensuring that we eliminate FGM in our country because it is not only against the law but also a danger to the health of girls and women in Kenya.

6. Report of the Chief Executive Officer

During the 2022-2023 FY the Board managed to implement a number of activities. This was in line to achieving the Vision of the Board which having a society free from FGM, the Board's Strategic Plan and the Government's Agenda of Bottom-up Transformation Agenda(BETA).

Kenya Demographic and Health Survey 2022 indicated a decline of FGM from 21% in 2014 to 15% in 2022. The decline can be attributed by the great efforts of the Board, partners, civil societies, champions, role models and the media. The major milestones achieved included hosting dialogue forum with elders from Maasai, Borana, Sabaot, Kuria, Kipsigis and Rendile communities. Elders are the gate keepers of culture. Therefore, FGM being a social norm practice the involvement of the cultural leaders and elders to commit to end FGM will result to change of attitude, behaviour, stereotypes and associated practices related to FGM among the community members.

To enhance coordination, share successes, challenges and lessons learnt the Board organized quarterly meeting for the County Anti-FGM steering Committees in Wajir, Tana River, Garissa, Isiolo, Marsabit and Mandera Counties. The quarterly meetings also created an opportunity for the members to share the situation of FGM at the community levels and areas that need attention. As a result, 300 members of the steering committees were reached in the stated counties. An accountability mechanism was also crafted to put to task the Samburu elders to disseminate the Kisima declaration to end FGM and child marriage at grass root levels.

The Board also retained the Sustainable Development Goals Award for three years running as the best institution in Kenya that has employed the best strategies in realising the SDGs.

The Board appreciates progressive culture that respect the rights and dignity of all. In this regard the Board attended the Maa cultural festivals is Sekenani. The festivals created a forum for the Board to create awareness to 500 people on the effects of FGM and Prohibition of FGM Act, 2011. Cross border FGM has become one of the leading and emerging trends in the practice of FGM. To contain this, during the International Day of the Girl in Taita Taveta County the Board organized for across border engagement between the elders from Tanzania and Kenya. The event also brought together leaders of community-based organizations implementing Anti-FGM interventions along the Borders to share the best practices that can be deployed in ending cross Border FGM. The forum was used to disseminate the Costed regional Action Plan that was developed by Kenya, Uganda, Tanzania, Ethiopia and Somalia to end cross boarder FGM. In order to enhance movement building and provide a platform for the survivors to amplify their voices and share their experiences the Board in partnership with Africa Led Movement to End FGM

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

organized for a round table discussion with 50 survivor's fora for the survivors from all the 22 FGM Hotspot Counties. Participants were tasked to lead the process of establishing survivor's forum in their specific Counties.

Youths play a very important role in ending FGM because they are extremely receptive to the end FGM messaging and therefore their uptake of the end FGM campaign cannot be underestimated. Therefore, to mobilize the voices of the young people to fully participate in the quest to end FGM the Board launched and capacity build Youth Anti-FGM Networks in Laikipia, Tana River and Wajir Counties. Ending FGM will only be realized in this generation and therefore cognizance of the fact that the age of cutting has been reduced to children the youths bear the brunt of FGM and are also more at risk of being subjected to FGM. Thus, their involvement is of uttermost importance. The Board also engaged students through campus dialogue forum in Garissa University.

During the year in review, Board was also able to observe all International days that advance the rights of children and women and international days that advocates for ending Gender Based Violence. Such days included; International Day for Zero Tolerance to FGM which was observed in Ntitaru Sub-County-Migori County, 16 Days of Activism against GBV, International Day of the Girl in Taita Taveta County, International Day of the African Child in Kajiado County, International Day of Women and International Widows Day in Nakuru County. The Board used the International Days to create awareness on the effects of FGM and the existing policy and legal framework. The Board used various channels of engagement with the public including the media and physical community dialogues to disseminate the information. Further, the Board supported and organized Alternative Rite of Passage and girls Mentorship programmes in Baringo and Laikipia Counties. A total of 670 girls were reached.

The Board also participated in the development of various documents including Development of the Protocol for Baseline Survey on Harmful Practices, developed Monitoring and Evaluation Plan and Result Based Management and a roadmap to the amendment of the Anti-FGM Act, 2011. The Board further validated the Curriculum for Girls from the Christian Perspective and supported Narok County to develop the Narok County anti-FGM Policy to end FGM.

In order to coordinate and partner with civil societies implementing Anti-FGM interventions the Board held a consultative meeting with CBOs to understand their key thematic and focal areas from the 22 hot spot counties. The meeting brought together key actors in Naivasha who shared their experiences and firmed up linkages and partnership. The Board further engaged the public on awareness creation through the mainstream media and local media such as Inooro FM, Nosim FM, Radio Togotane, Kameme FM and TV. For both channels the Board reached out to about 20million Kenyans with information on the effects of FGM and the need to abandon FGM. To ascertain the level of change that the Board has realized in the interventions implemented the Board undertook monitoring visits in West Pokot, Wajir, Migori, Elgeyo Marakwet and Samburu Counties.

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

In the course of implementing the mentioned activities to end FGM the Board has faced several challenges including but not limited to the Board's inadequate resource allocation for the 2022/2023 FY budget that affected the implementation of the workplan.

Also, many counties have not fully established all the Sub County Anti-FGM Steering Committees. This will have a negative impact on coordination and partnership among the anti-FGM Stakeholders. Being a social norm practice, FGM is deeply rooted among communities. As a result, the uptake of end FGM among communities in some communities has been slow notably in Migori where there were cases of FGM among the Kuria Community in November and December 2022. Emerging trends in FGM such as crossborder FGM, medicalization and secrecy pose a great challenge to end FGM.

In an attempt to build on our success and mitigate the challenges the Board will endeavour to launch and capacity build the remaining Sub-County Anti-FGM Steering committees, enhance Monitoring and Evaluation to ascertain the level of efficiency and effectiveness of our interventions. The Board will also launch and continuously strengthen the remaining Youth Anti-FGM Networks. The Board will further engage cultural elders and religious leaders. Sustained dissemination of the declaration to all stakeholders and community members will be crucial in enhancing the uptake, sustainability and ownership of declarations made by Cultural leaders and elders. There will be enhanced cross border engagements especially among CBOs implementing anti-FGM interventions among border communities. To sustain surveillance and reporting duty bearers will continuously be capacity build and involved. Engaging survivors and enhanced media campaigns will be deepened. Increased dissemination of IEC Materials and the Prohibition of FGM Act, 2011 to communities. Enhanced support to our partners especially those working in hard to reach and insecure places. The Board will further enhance partnerships and encourage joint implementation of interventions.



Chief Executive Officer
Bernadette Loloju

7. Statement of Performance against Predetermined Objectives for FY 2022/2023

Anti-Female Genital Mutilation Board has eight (8) strategic pillars/themes and objectives within the current Strategic Plan for the FY 2022/2023-1. These strategic pillars/ themes are as follows:

Pillar 1: Policy formulation and implementation

Pillar 2: Coordination, Partnership and collaboration

Pillar 3: Mitigation of FGM emerging trends

Pillar 4: Awareness Creation and Advocacy

Anti-FGM Board develops its annual work plans based on the above pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Anti-FGM Board derived and achieved its performance targets set for the FY 2021/2022 period for its 2019-2023 strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1: Policy formulation and implementation	To Improve Policy formulation and implementation at National and County level	Number of policies in place	-Develop and launch county and national anti-FGM policies - Develop and launch county Action Plans and minimum packages	-Formulated and launch national policy for the eradication of female genital mutilation -5 Counties developed and launched County Action plans (Kisii, Migori, Tana River, Garissa and Wajir

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
				- Development of investment cases to end harmful cultural practices
Pillar 2: Coordination, Partnership and collaboration	To strengthen Coordination, Partnership and collaboration with other institutions	Number of partners both state and non-state actors working with AFGMB	- Strengthen county Anti-FGM Steering committee	-County Anti-FGM steering committees in 22 Hot spot counties trained and facilitated to hold their quarterly meetings -Anti-FGM steering committees formed in 44 sub-counties

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
 for the year ended June 30, 2023.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievement
Pillar 3: Mitigation of FGM emerging trends	To address FGM emerging trends	Number of programmes to address emerging issues initiated and implemented	-Address cross border dialogues Address medicalized FGM	The Gender Ministers of Kenya, Uganda, Tanzania, Ethiopia and Somalia met on 24 th and 25 th November 2021 in Uganda to discuss the way forward on dealing with cross border FGM -Ministry of Health reviewed GBV Data Collection Tools to capture FGM. It also launched training material towards response and prevention of medicalized FGM
Pillar 4: Awareness Creation and Advocacy	To formulate and implements Programmes aimed at addressing	No of persons trained / sensitized	-Capacity building of resource persons and duty bearers	Capacity build of 12206 duty bearers and resource persons in 22 counties

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
	FGM social norms and women empowerment		Consensus building on ending FGM	<p>Migori and Elgeyo Marakwet held a dialogue with elders as follows</p> <p>a) 22nd September: Anti-FGM Consensus building at Chebilil</p> <p>b) 23rd September: Anti-FGM Consensus building at Mon</p> <p>c) 24th September: Anti-FGM Consensus building at Mokoro</p> <p>d) 8th October: Consensus building with Kuria Elders to Abandon FGM</p> <p>Celebration of International Day</p>

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			<p>Celebrate International Day of Zero Tolerance to FGM</p> <p>Produce and distribute IEC materials on FGM</p> <p>Broaden Media campaigns against FGM</p> <p>Engagement of religious and cultural elders</p>	<p>of Zero Tolerance to FGM 2022 on 6th, February 2020 at Wajir town in which at least 200 Muslims religious leaders and scholars participated</p> <p>Over 5,000 IEC materials were produced and disseminated</p> <p>With the use of social and mainstream media AFMB was able to spread anti-FGM messages to 10 million Kenyans.</p> <p>250 Maasai elders were engaged</p>

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
			Monitoring and Evaluation Missions held	The Board undertook M&E missions in Elgeyo Marakwet, West Pokot, Narok,
				Baringo and Samburu -2 Self-assessment retreats with Multi-agency members and county anti-FGM representatives were held.

- The activities and strategies above were derived from the AFGMB strategic plan and implemented through performance contracting
 - The anti-FGM Board Strategic Plan (2019-2023) set the strategic goals and objectives that the Board will pursue within the five years of the Plan period
- Performance Contracting Guidelines issued by Division of Performance Contracting, provide guidance in the process of deriving performance targets from the strategic plan and implementation of Performance Contracts by the board with an ultimate objective of ensuring that performance is measured using international best practices and that performance targets are realized.

8. Corporate Governance Statement

Board Composition

During the year under review, nine (9) persons served as directors, three (3) independent non-executive directors, four (4) alternates to Principal Secretaries and Chief Executive Officer. Given below is the summary of Directors who served during FY 2022/2023.

No.	Name	Role
1.	Ms. Ipato Surum	Chairperson
2.	Dr. Rashid Omar	Director, Independent
3.	Ms. Lucy Kiria	Director, Independent
4.	Ms. Dianah Kamande	Director, Independent
5.	Mrs. Emily Opati	Director, Alternate to the PS, State Department for Gender
6.	Ms. Susan Karuri	Director, Alternate to the PS, National Treasury
7.	Dr. Bashir Mohammad Issak	Director, Alternate to the PS Health
8.	Mr. Hassan Duale	Director, Alternate to the PS, Basic Education
9.	Ms. Emily Maina	Director, Alternate to the PS Youth Affairs
10.	Ms. Bernadette Loloju	Chief Executive Officer

Roles and Responsibilities of Directors

The Code of Governance for State Corporations Mwongozo and the Board's Charter outlines the roles and responsibilities of Directors.

Attendance to Board Meetings by Members

During the reporting period the Board held seven (7) full board meetings, six (6) Finance and administration meetings, four(4) programmes committee meetings, four(4) audit committee meetings, seven (7) Ad hoc meeting. During the reporting period the Board held a total of twenty-eight (28) meetings. Therefore, as required by Mwongozo Code of Governance, the Board of Directors dedicated adequate time to discharge its duty as presented in the tables below;

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

FINANCE AND ADMINISTRATION COMMITTEE		13/07/2022	23/08/2022	27/09/2022	5/10/2022	11/01/2023	12/04/2023	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME								
1	Dr. Rashid Omar	√	√	√	√	√	√	6	6
2	Mr. Hassan Duale		√	√	√		√	6	4
3	Ms. Emily Opati	√	√	√	√	√	√	6	6
4	Ms. Emily Maina	√	√	√		√	√	6	5
5	Ms. Susan Karuri	√		√			√	6	3

PROGRAMMES COMMITTEE		12/07/2022	3/10/2022	11/01/2023	6/04/2023	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME						
1	Dr. Rashid Omar	√	√	√	√	4	4
2	Mr. Hassan Duale		√		√	4	2
3	Dr. Bashir Issak		√	√	√	4	3
4	Ms. Emily Maina	√		√	√	4	3
5	Ms. Lucy Kiria	√	√	√	√	4	4
6	Ms. Diannah Kamande	√	√	√	√	4	4

AUDIT COMMITTEE		4/10/2022	12/04/2023	3/05/2023	6/06/2023	NO. OF MEETINGS	NO. ATTENDED
S/NO.	NAME						
1	Ms. Diannah Kamande	√	√	√	√	4	4
2	Dr. Bashir Issak	√	√	√		4	3
3	Ms. Emily Opati	√	√	√	√	4	4
4	Ms. Lucy Kiria	√	√	√	√	4	4
5	Ms. Susan Karuri	√	√	√	√	4	4

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

FULL BOARD COMMITTEE		14/07/22	24/08/22	29/09/22	13/01/22	12/01/23	9/03/23	13/04/2023	NO. OF MEETINGS	
S/NO	NAME									
1.	Ms. Ipato Surum						√	√	7	2
2.	Dr. Rashid Omar	√	√	√	√	√	√	√	7	7
3.	Mr. Hassan Duale		√	√	√		√	√	7	5
4.	Ms. Emily Opati	√	√	√		√	√	√	7	6
5.	Ms. Emily Maina	√	√			√	√	√	7	5
6.	Ms. Susan Karuri	√	√	√		√	√	√	7	6
7.	Ms. Lucy Kiria	√	√	√	√	√	√	√	7	7
8.	Dr. Bashir Issak		√	√	√	√	√	√	7	6
9.	Ms. Diannah Kamande	√	√	√	√	√	√	√	7	7

ADHOC MEETING		04/07/2022	06/10/2022	28/10/22	5/12/2022	6/12/2022	01/02/2023	6/03/2023	NO. OF MEETINGS	NO. ATTENDED MEETINGS
S/No	NAME									
1.	Ms. Emily Opati	√		√	√		√	√	7	5
2.	Ms. Emily Maina	√	√				√	√	7	3
3.	Dr. Bashir Issak	√		√		√			7	3
4.	Ms. Dianah Kamande		√						7	1
5.	Mr. Hassan Duale		√						7	1
6.	Ms. Lucy Kiria		√	√			√		7	3
7.	Dr. Rashid Omar				√	√	√		7	3

Board Charter

There is a board charter that provides guidelines to the Board in exercising its mandate. The charter was adopted by the organization in accordance with Mwongozo Code of Governance for State Corporations.

Directors' external activities and conflict of interest

The Board members conduct their activities while avoiding conflict of interest in line with Annexure I section D(10) (Conflict of interest) and Annexure II (section 3.1 (Prevention of conflict of interest) of the Mwongozo Code of Governance for State Corporations.

Board Remuneration

The remuneration of the Board of Directors is determined by as per circular from the Office of the president Ref No. OP/CAB/IA on Management of State Corporations dated 11th March 2020 and circulars from Salaries and Remuneration Commission (SRC). The Salaries and remuneration Commission is an independent constitutional commission established under Article 230 of constitutional and the Salaries and Remuneration Commission Act 2011. The remuneration comprises of sitting allowance payable to members when attending to the business of the Board and an allowance paid monthly in arrears. Where transport is not provided, a Board member is paid mileage at prevailing AA rates, when Board members are working outside the Board's headquarters, they are entitled to Daily Subsistence Allowance (DSA) at applicable rates determined by SRC.

Appointment and Removal of directors

Board appointments is in line with Article 27 of the constitution and is done in a transparent and formal process governed by the principles of merit and consider mix of skills and competencies and maybe removed from office based on non-performance, non-attendance of meeting, unethical conduct or as set out in any constitutive documents or applicable law.

Board Ethics and Conduct

Board members should observe the highest standards of ethical conduct and comply with laws, rules and regulations to which they we subject. The Mwongozo requires Boards of state corporations to ensure that a code of conduct and ethic is developed in their organization. The Board is required to promote ethical conduct and sanction misconduct.

The Board has a code of conduct and ethics that guides the Board and staff when undertaking their duties.

Conflict of Interest and Declaration of Interest

The Board of Directors has a statutory duty not to have interest that conflict with those of the Board. All Board members sign declaration of interest from indicating that they will disclose any matters of potential conflict of interest at the start of every meeting.

Board evaluation

The Board evaluation for F/Y 2021/2022 was conducted as guided by SCAC and the results of evaluation presented with areas of improvement noted for action.

Board diversity

The Board composition is made of directors who have a wide range of skills and competencies. The board satisfies the constitutional requirement of having at least one-third of its existing members be of one gender, with female to male ratio 6:3.

Board Induction and Training

In the year ended the Board facilitated a Mwongozo training for all directors.

9. Management Discussion and Analysis

Activity undertaken	Place/County	Indicator	Target	Numbers achieved	Remarks
Dialogue forum and awareness creation Resource persons and National Government Administration Officers including Survivors, Youths, during international Days that protect women and girls	All the 22 FGM Hotspot counties	Number of people	1500	6740	A awareness creation on the effects of FGM and the existing legal framework

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

Dialogue forum with elders from Maasai, Kipsigis and Rendile communities, maasai, Babaot	Narok and Marsabit counties	Number of people	500	700	The programmes was supported by UNICEF. The forum was a continuation of the already ongoing engagement with the elders from the Maasai and Rendile elders towards a declaration.
Quarterly meetings for the County Anti-FGM Steering Committees	Wajir, Tana-River, Garissa, Isiolo, Marabit, Mandera	Number of people	250	300	The meetings generated information regarding the annual achievements, challenges, stakeholder mapping and planning for the next financial year. The Meeting was supported by UNICEF

10. Environmental and Sustainability Reporting

i) Sustainability strategy and profile

The Board has continued to ensure that it meets its financial, social and environmental obligations for long-term sustainability. In the year under review, the Board ensured that the resources were allocated to technically and financially feasible programmes as well as environmentally and socially sustainable.

ii) Environmental performance

The Ant-FGM Board has not developed the environmental policy and it does not produce any products that require disposal or produces any emissions that can be of high risk to the environment. However, the Board has endeavoured to contribute towards a clean and sustainable environment by outsourcing a cleaning services firm that is licensed to offer cleaning services and proper management of waste and disposal. The board also encourages a paperless operation in offices that cumulatively contributes to environmental conservation and general management of biodiversity. The Board embarked on tree

planting exercise in Migori county during the year under review, planting over three hundred (300) tree seedlings. The planting of tree contributes to efforts to manage biodiversity.

iii) Employee welfare

The Board is an equal opportunity employer and does not discriminate in its recruitment directly or indirectly against any person on any ground, including race, sex, pregnancy, marital status, ethnic or social origin, colour, age, disability, religion, belief, culture, dress, language or place of birth.

In its recruitment process the Board is guided by the Provision in the following policy and legal documents;

- i. The Constitution of Kenya, 2010
- ii. The employment Act, 2007
- iii. The Public Service Human Resource Policies and Procedure Manual, 2016 and
- iv. The Anti-Female Genital Mutilation Human Resource Policy and Procedure Manual.
- v. The strategic plan of the Board.

The Board will endeavour to have a gender balanced staff establishment by ensuring that not more than 2/3 of positions in its establishment are filled by either gender while considering skills and education requirement for various posts.

The Board has put in place employee welfare mechanisms aimed at integrating the socio-psychological needs of the employees, the structure and processes of the organization and the existing socio-cultural environment to create a culture of work commitment in the organization which ensures higher productivity and greater job satisfaction to the employee.

In the provision of employee welfare the Board complies with statutory requirement such as;

Compliance with the general welfare provisions of the Occupational safety and Health Act which includes; supply of wholesome clean drinking water, washing facilities, sitting facilities and a well-ventilated clean working environment.

Provision of Work Injury Benefit Insurance and Group Personal Accident Cover to safeguard safety of employees at the work place.

Other welfare provisions include;

In the reporting year, the Board reviewed the Human Resource instruments, conducted skills gap and training needs analysis and subsequently trained all staff to address skills gaps and develop staff for proper succession planning.

Provision of group medical cover for the employees.

Flexi-working hours.

In ensuring proper management of performance, the Board appraises its employees biannually to ensure targets are met and identify gaps in performance. This forms the basis for training needs and the basis for reward and sanctions at the Board.

iv) Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

The Board implements the Corruption Prevention Policy and Anti Bribery procedures in line with Anti-bribery Act. Furthermore, the Board undertakes corruption prevention and bribery risk assessment on a quarterly basis to identify critical touch points and implement controls to address potential risks.

b) Responsible Supply chain and supplier relations

Procurement policies have been in place to ensure fair competition considering the economy, efficiency, transparency and accountability according to legal and statutory requirements consistent with the governing law. The Board adheres to the Public Procurement and Asset Disposal Act 2015 and the Public Procurement and Asset Disposal regulations 2020 to increase transparency in procurement processes and pay the supplier on time.

v) Corporate Social Responsibility / Community Engagements

In partnership with Kenya Commercial Bank Foundation the Board was able to identify needy and support hundred (100) girls from twenty-two (22) FGM hot spot counties who benefited for scholarship programme for the 2023 class eight students transiting to form one.

The Chief Executive Officer of the Board as a role model has also been offering motivational talks to girls' schools in the FGM hotspot counties. This is aimed at motivating girls to pursue their dreams irrespective of the cultural barriers. Also, during the previous years the Board has engaged in environmental conservation by purchasing trees and distributing to our stakeholders and schools for planting during 16 Days of Activism against FGM.

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2023, which show the state of the Board's affairs.

i) Principal activities

The principal activities of the Board are set out on (iv)

ii) Results

The results of the Board for the year ended June 30, 2023, are set out on page 1

iii) Directors

The members of the Board of Directors who served during the year are shown from page ix to xii. During the year Director Ipato Surum was appointed as the Chairperson with effect from February 2023.

iv) Auditors

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

By Order of the Board



Mrs Bernadette Loloju
Secretary to the Board

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and Prohibition of Female Genital Mutilation Act 2011 require the Directors to prepare financial statements in respect of that Board, which give a true and fair view of the state of affairs of the Board at the end of the financial year/period and the operating results of the Board for that year/period. The Directors are also required to ensure that the Board keeps proper accounting records which disclose with reasonable accuracy the financial position of the Board. The Directors are also responsible for safeguarding the assets of the Board.

The Directors are responsible for the preparation and presentation of the Board's financial statements, which give a true and fair view of the state of affairs of the Board for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Board;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the Board;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Board's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act 2010. The Directors are of the opinion that the Board's financial statements give a true and fair view of the state of Board's transactions during the financial year ended June 30, 2023, and of the Board's financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

Board, which have been relied upon in the preparation of the Board's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Directors have assessed the Board's ability to continue as a going concern.

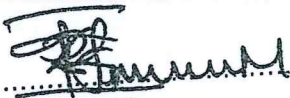
The Directors further confirms the completeness of the accounting records maintained for the Board, which have been relied upon in the preparation of the Board's financial statements as well as the adequacy of the systems of internal financial control.

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

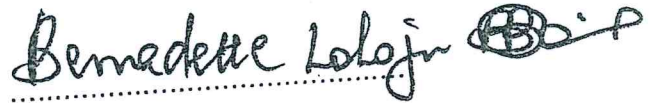
Approval of the financial statements

The Board's financial statements were approved by the Board of Directors on

26/09/2023 and signed on its behalf by:


.....

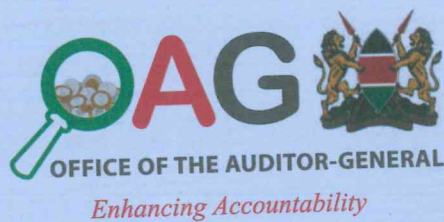
Name **IPATO KOREMA SURUM**
Chairperson of the Board


.....

Name
Chief Accounting Officer

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ANTI-FEMALE GENITAL MUTILATION BOARD FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Anti-Female Genital Mutilation Board set out on pages 1 to 32, which comprise of the statement of financial position as at 30 June, 2023, and the statement of financial performance, the statement of changes

Report of the Auditor-General on Anti-Female Genital Mutilation Board for the year ended 30 June, 2023

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Anti-Female Genital Mutilation Board as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Prohibition of Female Genital Mutilation Act, 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Anti-Female Genital Mutilation Board Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circulars.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of Lease Agreement on Rental Expenditure

The statement of financial performance reflects use of goods and services expenditure of Kshs.81,728,478 as disclosed in Note 6 to the financial statements. Included in the balance is an expenditure on rent amounting to Kshs.6,832,760. However, the expenditure was not supported by a lease agreement.

In the circumstances, the propriety of the rental expenditure of Kshs.6,832,760 could not be confirmed and Management is in breach of the Public Procurement and Asset Disposal Act, 2015.

2. Failure to Fill Vacant Positions

Review of the staff establishment and the payroll data revealed that the Board had fourteen (14) employees in various cadres against the authorized establishment of sixty-six (66), resulting in a deficit of fifty-two (52) or 78%. The staff shortage if not addressed, could adversely affect the operations of the Board and service delivery to the public.

In the circumstances, the Board may not achieve its goals due to inadequate human resource capacity.

In the circumstances, Management was in breach of the Circulars.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 governance were not effective.

Basis for Conclusion

1. Failure to Tag Assets

The statement of financial position reflects property, plant and equipment balance of Kshs.19,477,314 as at 30 June, 2023 and as disclosed in Note 12 to the financial statements. However, the Board's newly acquired computers and plant and equipment

valued at Kshs.754,400 and Kshs.485,000 respectively were not tagged as a mechanism for tracking, safe custody, use and control.

In the circumstances, the accuracy and completeness of the property, plant and equipment of Kshs.19,477,314 could not be confirmed.

2. Internal Control Weaknesses

The following internal control weaknesses were noted:

- i. There was no segregation of duties in the accounts and procurement departments due to a lack of adequate staffing.
- ii. The Board did not have a qualified information communication technology officer to manage the ICT department unit. As a result, unauthorized changes can be made to the ICT system. In addition, changes made to the system were not tested and or lacked supporting documentation, which may lead to interference and loss of data.

In the circumstances, the existence of an effective internal control system to safeguard information and assets of the Board could not be confirmed.

3. Corporate Governance

During the year under review, the Chief Executive Officer also performed the functions/roles of a Company Secretary contrary to paragraph 1.22 (3) of the Mwongozo Code of Governance Guidelines, 2015 on the separation of roles.

In the circumstances, the effectiveness of internal controls, risk management and governance of the Board could not be confirmed.

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 the Board of Directors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Board's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Board or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Board to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Board to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

11 March, 2024


Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.


14. Statement of Financial Performance for the year ended 30 June 2023

	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	5	102,570,000	124,500,002
Other Income			
Income from UNICEF		13,005,740	22,292,812
Income from UNFPA		-	20,839,102
Total revenue		115,575,740	167,631,916
Expenses			
Use of goods and services	6	81,728,478	111,988,365
Employee costs	7	29,762,554	28,102,577
Board Expenses	8	7,373,604	8,068,022
Depreciation and amortization expense	9	6,538,784	4,409,867
Repairs and maintenance	10	4,005,870	2,918,429
Total expenses		129,409,282	155,487,260
Surplus/(deficit) for the period/year		(13,833,542)	12,144,656

The notes set out on pages 11 to 67 form an integral part of these Financial Statements.
The Financial Statements set out on pages 1 to 10 were signed on behalf of the Board of Directors by:


Name: Bernadette Lohofu
Chief Executive Officer


Name: Joseph Kamuri
Head of Finance
ICPAK M/No: 19011


Name: Ipaio K. Suvu
Chairman of the Board

Date 09/02/2024

Date 09/02/2024

Date 09/02/2024

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

15 Statement of Financial Position as at 30 June 2023

	Notes	FY 2022-2023 Kshs	FY 2021-20 Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	32,583	2,404,509
Total Current Assets		32,583	2,404,509
Non-Current Assets			
Property, Plant and Equipment	12	19,477,314	7,414,414
Intangible Assets	13	1,502,693	2,370,267
Total Non- Current Assets		20,980,008	9,784,681
Total Assets		21,012,591	12,189,190
Liabilities			
Current Liabilities			
Trade and Other Payables	14	6,760,415	598,183
Total Current Liabilities		6,760,415	598,183
Total Liabilities		6,760,415	598,183
Net Assets			
Reserves		14,252,176	11,591,007
Total Net Assets and Liabilities		21,012,591	12,189,190

The financial statements set out on pages 1 to 10 were signed on behalf of the Board of Directors by:



Name **Bernadette Lolofu**
Chief Executive Officer

Date



Name **Josphat Kamuti**
Head of Finance

ICPAK Member Number: 19011

Date **09/02/2024**



Name **IYROK SURUN**
Chairman of the Board

Date **09/02/2024**

16. Statement of Changes in Net Assets(Reserves) for the year ended 30 June 2023

	Retained earnings	Total
	Kshs	Kshs
As at July 1, 2021	-553,649	-553,649
Surplus for the year	12,144,656	12,144,656
As at June 30, 2022	11,591,007	11,591,007
As at July 1, 2022	11,591,007	11,591,007
Surplus/Deficit for the year	(13,833,542)	(13,833,542)
Revaluation reserve	16,480,977	16,480,977
As at June 30, 2023	14,238,422	14,238,422

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

17. Statement of Cash Flows for the year ended 30 June 2023

	Notes	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities		115,575,740	167,631,916
Total receipts		115,575,740	167,631,916
Payments			
Use of goods and services		81,728,478	111,988,365
Employee costs		29,762,554	28,102,577
Board Expenses		7,373,604	8,068,022
Repairs and maintenance		4,005,870	2,918,429
Total payments		122,870,506	151,077,393
Increase/Decrease in Accounts Payable		6,162,233	(13,270,494)
Net cash flows from/(used in) operating activities		(1,132,533)	3,284,030
Cash flows from investing activities			
Purchase of PPE and Intangible assets		(1,239,400)	(1,050,000)
Net cash flows from/(used in) investing activities		(1,239,400)	(1,050,000)
Net increase/(decrease) in cash & Cash equivalents		(2,371,933)	2,234,030
Cash and cash equivalents at 1 July		2,404,509	170,479
Cash and cash equivalents at 30 June		32,583	2,404,509

18. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2023

	Original budget	Adjustment s	Final budget	Actual on comparabl e basis	Performanc edifference	% of utiliz ation
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/ c*100
Revenue						
Transfers from Other Governments entities	102,570,000	-	102,570,000	102,570,000	0	100
Other Income - UNICEF	0	13,005,740	13,005,740	13,005,740	0	100
Total Income	102,570,000	13,005,740	115,575,740	115,575,740	0	100
Expenses						
Use of Goods and Services	55,568,000	13,005,740	68,573,740	81,728,478	(13,154,738)	119
Employee costs	32,482,000	-	32,482,000	29,762,547	2,719,453	91
Remuneration of Directors	6,960,000	-	6,960,000	7,373,604	(413,604)	124
Repairs and Maintenance	4,660,000	-	4,660,000	4,005,870	654,130	86
Depreciation and amortization expense	1,400,000		1,400,000	6,538,784	(5,138,784)	457
Total Expenditure	101,070,000	13,005,740	114,075,740	129,409,282	(15,333,543)	113
Surplus for the period	-	-	-	(13,833,542)	-	-
Capital Expenditure	1,500,000	-	1,500,000	1,239,400	260,600	82

- The Board Expenses went up due to special sittings for recruitment of internal audit manager.

19. Notes to the Financial Statements

1. General Information

The Board is established by and derives its authority and accountability from Prohibition of Female Genital Mutilation Act 2011. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Board's principal activity is to uphold the dignity and empowerment of girls and women in Kenya through the coordination of initiatives, awareness creation and advocacy against FGM.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Board's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Board. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, The Prohibition of FGM Act 2011, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2023.

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Board's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between a Board's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>(Not applicable)</p>

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Standard	Effective date and impact:
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness, and comparability of the information that a reporting Board provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the Board. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Board's financial performance, financial position and cash flows. <p>(Not applicable)</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued. d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Standard	Effective date and impact:
	adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued. (Not applicable)
Other improvements to IPSAS	Applicable 1st January 2023 <ul style="list-style-type: none"> • IPSAS 22 Disclosure of Financial Information about the General Government Sector. Amendments to refer to the latest System of National Accounts (SNA 2008). • IPSAS 39: Employee Benefits. Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement. Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023. (Not applicable)

Notes to the Financial Statements (Continued)

ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.**

Standard	Effective date and impact:
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
 for the year ended June 30, 2023.

Standard	Effective date and impact:
	(Not applicable)
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. (Not applicable)

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

Notes to the financial statements (continued)

a) Budget information

The original budget for the Current FY 2022/2023 was approved by the National Assembly on 18 June 2022. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Board upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Board recorded nil additional appropriations on the 2022-2023 budget following the Board of Director's approval.

The Board's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section Statement of Comparable budgets of these financial statements.

Notes to the Financial Statements (Continued)

b) Property, plant and equipment

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

c) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

Notes to the Financial Statements (Continued)

d) Intangible assets

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

Notes to the Financial Statements (Continued)

a) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

b) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale,

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

Notes to the Financial Statements (Continued)

f) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements (Continued)

g) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. Currently the Board has no reserves maintained.

h) Changes in accounting policies and estimates

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

i) Employee benefits

Retirement benefit plans

The Board provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis.

Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the Financial Statements (Continued)

j) Borrowing costs

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

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

k) Related parties

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

l) Service concession arrangements

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

Notes to the Financial Statements (Continued)

m) Cash and cash equivalents

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

n) Comparative figures

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

o) Subsequent events

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

Notes to the Financial Statements (Continued)

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Board's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

5. Transfers from Other Government entities

Description	FY 2022-2023	FY 2021-2022
	KShs	KShs
Unconditional Grants		
Operational Grant	102,570,000	124,500,002
Other Grants (UNICEF)	13,005,740	22,292,812
Other Grants (UNFPA)	-	20,839,102
Total Unconditional Grants	115,575,740	167,631,916

The decrease in the transfers from government was due to supplementary received in FY 2021-2022 of ksh20,000,000

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers (FY 2022-2023)	FY 2021-2022
	KShs	KShs	KShs	KShs	KShs
State Department of Gender and Affirmative Action	102,570,000	-	-	102,570,000	124,500,002
Total	102,570,000	-	-	102,570,000	124,500,002

(Ensure that the amount recorded above as having been received from the Ministry fully reconciles to the amount recorded by the sending Entity Ministry. An acknowledgement note/receipt should be raised in favour of the sending Ministry. The details of the reconciliation have been included under appendix xxx)
 *Amount recognised in the statement of financial performance should be the recurrent grant and the development grant to the extent that there are no conditions attached. Total of column 1 should tie to note 6(the part on unconditional grants).

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Notes to the Financial Statements (Continued)

6. Use of Goods and Services

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Anti-FGM programmes expenses	13,326,845	24,085,140
Air Travelling expenses	1,377,465	820,359
Motor fuel	3,246,350	3,565,078
Branding /IEC Materials	4,541,901	3,710,029
Advertisement TV and Radio	3,166,200	9,801,930
Field facilitation and Mobilization	2,478,700	20,010,520
Conferences facilities on field activities	724,739	12,743,167
Donor funded activities	12,993,488	0
Office rent	6,832,760	6,529,521
Office internet	603,936	495,932
Hospitality suppliers	2,868,758	2,717,459
Electricity expenses	175,292	231,326
Contracted cleaning services	1,532,472	1,548,162
Conference and Seminars	4,507,413	5,639,495
Office maintenance	55,000	494,700
Staff training	2,779,681	2,237,444
Telephone expenses	1,177,000	1,262,000
Postage /Courier	71,510	0
General office suppliers	385,000	168,000
Software support expenses-ERP	827,171	743,530
Consultancy services	550,000	0
Print and Stationaries	327,100	783,226
Membership	86,782	77,900
Staff uniform	40,000	50,000
Travel, Subsistence & Other Allowances*	12,304,090	9,087,127
Staff medical cover	4,532,004	4,370,806
Team building	0	499,460
Bank charges	216,821	316,055
Total Expenses	81,728,478	111,988,366

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

7. Employee Costs

Description	FY2022-2023	FY2021-2022
	Kshs	Kshs
Basic salaries	13,789,145	13,813,803
House allowance	5,517,387	5,823,750
Extraneous allowance	1,074,000	1,078,500
Domestic allowances	187,200	187,200
Commuter allowance	1,407,483	1,477,000
Leave allowance	136,000	146,000
Entertainment allowance	780,000	780,000
Gratuity	6,670,926	4,760,524
Employers contribution to NSSF	60,800	35,800
Employers contribution to pension	139,606	0
Employee costs	29,762,547	28,102,577

8. Board Expenses

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Sitting Allowances -Full board	780,000	576,400
Directors Fees -Board Committees	1,496,000	1,080,000
Directors Fees-Special Sitings	400,000	536,000
Chairman/Honorarium	432,000	220,000
Directors Fees- Board Training	2,397,400	3,303,000
Directors Fees -Other Board Expenses	1,868,204	2,352,622
Total	7,373,604	8,068,022

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Notes to the Financial Statements (Continued)

9. Depreciation and Amortization Expense

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Depreciation -Property, plant and equipment	5,787,437	3,687,650
Depreciation- Intangible assets	751,347	722,217
Total depreciation and amortization	6,538,784	4,409,867

The depreciation amount went up due to asset valuation done in the course of the year.

10. Repairs and Maintenance

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Motor Vehicle Maintenance	2,222,981	1,903,089
Repair and Maintenance-Office Equipment's & Computers	1,782,889	1,015,340
Total Repairs and Maintenance	4,005,870	2,918,429

11. Cash and Cash Equivalents

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Current Account	32,583	2,404,509
Total Cash and Cash Equivalents	32,583	2,404,509

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY2022-2023	FY 2021-2022
		Kshs	Kshs
a) Current Account			
Cooperative Bank (GoK)	01141309435600	31,636	2,399,385
Cooperative Bank (Donor)	01141866586700	947	5,124
Grand Total		32,583	2,404,509

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

12. Property, Plant and Equipment

Cost	Motor vehicles	Furniture and fittings	Computers	Plant and Equipment	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2021	18,419,178	1,986,087	15,448,203	4,510,832	40,364,300
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Transfers/Adjustments	0	0	0	0	0
As at 30th June 2022	18,419,178	1,986,087	15,448,203	4,510,832	40,364,300
Additions	0	0	754,400	485,000	1,239,400
Asset Valuation	(434,178)	288,058	(12,058,203)	(1,669,559)	(13,873,882)
As at 30th June 2023	17,985,000	2,274,145	2,635,600	2,356,273	25,251,018
Depreciation And Impairment					
At 1 July 2021	9,961,234	1,230,717	15,448,203	3,672,082	30,312,236
Depreciation	3,051,889	248,261	175,000	212,500	3,687,650
Impairment	0	0	0	0	0
Transfers/Adjustments	0	0	0	0	0
As At 30th June 2022	13,013,124	1,478,978	15,623,203	3,884,582	33,999,887
Depreciation	4,496,250	284,269	752,800	254,117	5,787,436
Disposals	0	0	0	0	0
Impairment	0	0	0	0	0
Transfer/Adjustment	0	0	0	0	0
As at 30th June 2023	4,496,250	284,269	749,067	467,818	5,997,404
Net Book Values					
As at 30th June 2022	5,406,054	507,109	875,000	626,250	7,414,413
As at 30th June 2023	13,488,750	1,989,875	1,882,800	2,102,155	19,463,581

The change in the cost of fixed asset was as result of valuation of Boards asset in the beginning of financial year.

Notes to the Financial Statements (Continued)

Valuation

All fixed asset were valued by Milford Appraisal professional valuers from the government in line with the National Assets and Liabilities Management Policy and Guidelines (issued 30th June 2020). The assets were revalued Milford Appraisal professional valuers Milford Appraisal professional valuers by professional valuers on this date 15th August 2022. These amounts were adopted by the Board on 12th October 2022 with concurrence from the National Treasury.

(b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the fixed amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Plant And Machinery	2,356,273	254,117	2,102,155
Motor Vehicles	17,985,000	4,496,250	13,488,750
Computer Equipment	2,635,600	752,800	1,882,800
Furniture, And Fittings	2,274,145	284,269	1,989,875
Total	25,251,018	5,787,436	19,463,582

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Notes to the Financial Statements (Continued)

13. Intangible Assets

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Cost		
At beginning of the year	2,254,040	3,953,084
Additions	0	0
At end of the year	2,254,040	3,953,084
Amortization and impairment		
At beginning of the year		
Amortization	751,347	1,582,817
At end of the year	751,347	1,582,817
NBV	1,502,693	2,370,267

14. Trade and Other Payables

Description	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Trade payables	3,960,672		0	
Other payables(Payroll Deductions)	2,799,744		598,183	
Total trade and other payables	6,760,416		598,183	
Ageing analysis: (Trade and other payables)	FY 2022-2023	% of the Total	FY 2021-2022	% of the Total
Under one year	6,760,416	100%	598,183	100%
Total (tie to above total)	6,760,416		598,183	

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Notes to the Financial Statements (Continued)

The Board contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Board's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. 1,080 per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by Jubilee Pension Fund. Employees contribute 10% while employers contribute 20% of basic salary. Employer contributions are recognized as expenses in the statement of financial performance within the period they are incurred.

Notes to the Financial Statements (Continued)

15. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

Notes to the Financial Statements (Continued)

16. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the Board, holding 100% of the Board's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) SCAC
- v) Key management.
- vi) Board of directors.

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Transactions with related parties		
a) Grants /transfers from the government		
Grants from national govt	102,570,000	124,500,002
Total	102,570,000	124,500,002
b) Key management compensation		
Directors' emoluments	7,373,604	8,068,022
Compensation to key management	19,094,904	18,591,528
Total	26,468,508	26,659,550

The Key staff relates to head of departments.

Directors emoluments relates to directors sitting allowances, medical expenses, Mileage and airtime.

Contingent Liabilities

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Contingent Liabilities		
Court Case old staff case against the Board ELRC	63,000,000	0
Total	63,000,000	0

The case relates to former staff seconded to Anti FGM Board from different ministries .

Notes to the Financial Statements (Continued)

17. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

18. Ultimate And Holding Entity

The Board is a State Corporation/ or a Semi- Autonomous Government Agency under the Ministry of Public Service, Gender and Affirmative Action. Its ultimate parent is the Government of Kenya.

19. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

20. Appendices

Appendix 1: Implementation Status of Auditor-General'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)
	<p>Financial Management, Internal Controls and Corporate Governance. Inaccuracy in the Intangible Assets Balance</p> <p>Note 14 to the financial statements reflects intangible assets of Kshs. 2,370,268. However, the balance brought forward for F/Y 2021-2022 of 3,953,084 differs with the closing of Kshs. 3,092,484 resulting to unexplained</p>	<p>Issue was wrongly captured. The closing balance of Kshs. 3,092,484 cited is for NBV (Net Book Value).</p>	<p>Resolved</p>	

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

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)
	variance of Kshs. 860,600			
	Unsupported Expenditure Rentals amounting to Kshs 6,529,521 which was paid during the year without lease agreements	There exists a contract agreement which serves as lease agreement	Resolved	
	Unaccounted for Board Expenses Board expenses totaling to Kshs. 5,111,222 were not supported with documents such payment vouchers, minutes and Board meeting register	All support documents were availed for re-confirmation.		
	Lack of Risk Management and ICT policy There is lack of documented ICT policy and strategic plan to guide the use of the technology,	Risk Management policy and ICT policy in place		

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

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)
	variance of Kshs. 860,600			
	Unsupported Expenditure Rentals amounting to Kshs 6,529,521 which was paid during the year without lease agreements	There exists a contract agreement which serves as lease agreement	Resolved	
	Unaccounted for Board Expenses Board expenses totaling to Kshs. 5,111,222 were not supported with documents such payment vouchers, minutes and Board meeting register	All support documents were availed for re-confirmation.		
	Lack of Risk Management and ICT policy There is lack of documented ICT policy and strategic plan to guide the use of the technology,	Risk Management policy and ICT policy in place		

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

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>as a result, it's not clear whether the ICT needs were identified and addressed</p> <p>Further, no risk assessment was carried out to identify and mitigate potential risks</p>			
	<p>Corporate Governance</p> <p>The Board did not have a chairperson for six months</p> <p>Audit Committee did not have audit charter and met thrice contrary to the requirement of at least four times</p>	<p>Appointment of chairperson done.</p> <p>Audit Charters (Internal Audit Charter and Audit Committee Charter) developed and reviewed.</p>		

B. Benedette Lohojr

C.E.O.

Date: 9/02/2024

Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/ recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Public Service, Gender and Affirmative Action	01/08/2022	Recurrent	25,642,500	25,642,500	0	0	0	0	25,642,500
Ministry of Public Service, Gender and Affirmative Action	19/10/2022	Recurrent	25,642,500	25,642,500	0	0	0	0	25,642,500
Ministry of Public Service, Gender and Affirmative Action	24/01/2023	Recurrent	25,642,500	25,642,500	0	0	0	0	25,642,500
Ministry of Public Service,	25/04/2023	Recurrent	25,642,500	25,642,500	0	0	0	0	25,642,500

General Multination Board
Annual Report and Financial Statements
for the year ended June 30, 2023.

Gender and Affirmative Action																			
UNICEF	20/09/2022	Donor Fund	7,017,900	7,017,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,017,900
UNICEF	17/04/2023	Donor Fund	5,987,840	5,987,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,987,840
Total			115,575,740	115,575,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115,575,740

**Anti-Female Genital Mutilation Board
Annual Report and Financial Statements
for the year ended June 30, 2023.**

Appendix V- Inter-Entity Confirmation Letter

ANTI FGM BOARD, 54760 - 00200

The Anti FGM Board wishes to confirm the amounts disbursed as at 30th June 2022 is indicated in the table below.

Confirmation of amounts received by Anti-Female Genital Mutilation Board as at 30 th June 2023							
Reference Number	Date Disbursed	Amounts Disbursed by State Department of Gender as at 30th June 2023			Total (D)=(A+B+C)	Amount Received by [beneficiary Entity] (KShs) as at 30 th June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)			
0030001500	1/08/2022	25,642,500	0	0	25,642,500	25,642,500	0
0030015667	19/10/2022	25,642,500	0	0	25,642,500	25,642,500	0
0030016075	24/01/2023	25,642,500	0	0	25,642,500	25,642,500	0
0030016661	25/04/2023	25,642,500	0	0	25,642,500	25,642,500	0
Total		102,570,000	0	0	102,570,000	102,570,000	0

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Entity:

Name JOSPHAT KAMUNU Sign [Signature] Date 09/02/2024