

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
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CLERK-AT-THE-TABLE:	Joyce Lemereille

OF

THE AUDITOR-GENERAL

ON

**KENYA NATIONAL COMMISSION ON
HUMAN RIGHTS**

**FOR THE YEAR ENDED
30 JUNE, 2022**



KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2022

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

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

TABLE OF CONTENT

1.	KEY ENTITY INFORMATION AND MANAGEMENT	iii
2.	STATEMENT BY THE CHAIRPERSON	ix
3.	STATEMENT BY THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER/ACCOUNTING OFFICER	x
4.	STATEMENT OF PERFORMANCE AGAINST KNCHR'S PREDETERMINED OBJECTIVES FOR 2021/22.....	xxi
5.	ENVIRONMENTAL AND SUSTAINABILITY REPORTING	xxiii
6.	STATEMENT OF KNCHR MANAGEMENT RESPONSIBILITIES.....	xxvi
7.	REPORT OF THE INDEPENDENT AUDITORS.....	xxviii
8.	STATEMENT OF RECEIPTS AND PAYMENTS	1
9.	STATEMENT OF ASSETS AND LIABILITIES	2
10.	STATEMENT OF CASH FLOWS.....	3
11.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22	4
12(a)	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
12(b).	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	6
13.	SIGNIFICANT ACCOUNTING POLICIES	7
14.	NOTES TO THE FINANCIAL STATEMENTS.....	13
15.	ANNEXES	23

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Introduction:

The Kenya National Commission on Human Rights (KNCHR) or (*‘the National Commission’*) is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) and subsequently operationalized through an Act of Parliament, the Kenya National Commission on Human Rights Act No. 14 of 2011, (*Revised 2012*). It is mandated to among other things, monitor, investigate and report on the observance of human rights in all spheres of life in Kenya; receive and investigate complaints on alleged human rights abuses and make recommendations to improve the functioning of State organs and ensure compliance of State’s obligations under *International, Regional Treaties and Conventions* relating to human rights and fundamental freedoms.

The National Commission is an independent National Human Rights Institution (NHRI) guided by the 1993 United Nation’s approved principles on establishment and functioning of independent National Human Rights Institutions referred to as the *Paris Principles*. KNCHR is accredited by the Global Alliance of National Human Rights Institutions (GANHRI) as an “A” Status NHRI and is fully compliant to the *Paris Principles* as adopted by the UN Human Rights Commission Resolution 1992/54 of 1992 and the UN General Assembly Resolution 48/134 of 1993. It also enjoys an affiliate status with the African Commission on Human and Peoples’ Rights (ACHPR) since 2004.

The National Commission is compliant with the Constitution of Kenya as well as relevant statutes such as; the Public Finance Management Act 2012, The Public Procurement & Asset Disposal Act 2015, Employment Act 2007 and Occupational Safety & Health Act 2007. In addition, KNCHR is committed to high standards of ethics and is compliant with relevant statutes such as; the Leadership & Integrity Act, 2012 and Public Officers Ethics Act, 2003.

This report is in compliance with Section 53 of the KNCHR Act which obligates the National Commission to provide a detailed report of activities and recommendations on policy, legal and administrative structures in Kenya.

Mandate of the Commission:

The National Commission's mandate as provided for in Article 59(2) and Article 249 of the CoK and operationalized by the KNCHR Act 2011 (*Revised 2012*) is broadly interpreted as follows:

- i. To promote human rights, fundamental freedoms and Constitutionalism and*
- ii. To protect and secure the observance of human rights and fundamental freedoms in all spheres of life.*

Apart from the functions clearly outlined in the Section 7 of the KNCHR Act 2011 (*Revised 2012*), the following were added:

1. In May 2017, the Commission was re-designated by the Attorney General to act as the national monitoring agency under Article 33 (2) of the UN Convention on the Rights of Persons with Disabilities.
2. The Prevention of Torture Act (POTA) 2017¹ that confer upon the KNCHR specific mandate to investigate cases of torture, cruel and degrading treatment or punishment.

Guiding Principles:

In fulfilling its mandate, the National Commission acts in accordance with the values and principles set out in the Constitution and the Laws of Kenya and observes and respects:

- a) The diversity of the people of Kenya;
- b) Impartiality and gender equity;
- c) All treaties and conventions which have been ratified in Kenya and in particular the fact that human rights are indivisible, interdependent, interrelated and of equal importance for the dignity of all human beings and
- d) The rules of natural justice.

Implementation of the KNCHR's mandate is pursued through various strategies including but not limited to: processing complaints, conducting investigations, securing redress and accountability,

¹ Section 12- Act No. 12 of 2017

Kenya National Commission on Human Rights (KNCHR)

Annual Report and Financial Statements

For the year ended 30, June 2022

undertaking audits, research, advisories, lobbying and advocacy, conducting human rights education and training, monitoring and partnership building.

Affiliation to International and Regional Networks

The Commission is affiliated to the *Global Association of National Human Rights Institutions* (GANHRI), an international, independent body established to promote the establishment and strengthening of *National Human Rights Institutions* in conformity with the *Paris Principles*; and, enjoys 'A' Status accreditation.

Consequently, KNCHR is an active and key full member of the **44 States** regional umbrella body namely; *Network of African National Human Rights Institutions* (NANHRI). The Commission hosts the NANHRI Secretariat at its head office in Nairobi. NANHRI encourages and supports the establishment of strong and independent African NHRIs in compliance with *Paris Principles* through national, sub-regional, regional and international cooperation. It strives to ensure that African NHRIs effectively undertake their mandate of human rights monitoring, protection, promotion and advocacy towards a continent characterized by human rights culture and justice for all.

The Commission remains a full member of NANHRI and has committed to continue offering institutional support to the Network to enable it undertake its mission of strengthening NHRIs in Africa.

Collaboration with Article 59 Commissions and other Commissions and Independent Offices

The Constitution of Kenya under Article 59 provided for the establishment of the Kenya National Human Rights and Equality Commission (KNHREC). However, the operationalization of Article 59(4) the National Assembly as constituted then split KNHREC to three Commissions, namely the *Kenya National Commission on Human Rights* (KNCHR), the *Commission on Administrative Justice* (CAJ) and the *National Gender and Equality Commission* (NGEC). KNCHR collaborates closely with other Article 59 Commissions given their shared mandate on the protection and promotion of human rights. This is done through the Integrated Public Complaints and Referral Mechanism (IPCRM) which provides for the receipt and onward referrals of public complaints to participating institutions. The Commission also works closely with other Constitutional Commissions and Independent Offices, including participation in the annual conferences and forum.

Strategic Framework:

The National Commission 2018-2023 Strategic Plan articulates its strategic direction for the five years towards its mandate on the promotion, fulfilment and protection of human rights and fundamental freedoms. As the fifth strategic document, this plan builds on the successful implementation of the previous four Strategic Plans.

During the performance period of this Strategic Plan, the KNCHR pursued four (4) strategic objectives that it avers are crucial in realizing increased enjoyment of human rights and fundamental freedoms by all.

These strategic objectives are as follows:

Strategic Objective 1: To promote and deepen a culture of human rights and Fundamental Freedoms among the public;

Strategic Objective 2: To entrench and secure observance of human rights principles and standards by all public and private institutions;

Strategic Objective 3: To secure appropriate redress, accountability for human rights violations and respect for the rule of law; and

Strategic Objective 4: To enhance efficiency, effectiveness and sustainability of the National Commission.

To deliver on the key strategic objectives during the year under review, KNCHR employed various strategies including public education and training, advocacy for reforms through submission of advisories to Parliament and Senate, enhancing strategic partnerships with different stakeholders through referral partners forum, redress mechanisms through Alternative Dispute Resolution (ADR) and seeking judicial interventions as petitioners, co-petitioners, interested party or as an *amicus curiae* (friend of the court) to guarantee human rights and freedoms are enjoyed by all in Kenya. The activity report highlights key activities, achievements and challenges that the Commission realized in executing its mandate in this review period.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

(b) Key Management:

Section 9 of the KNCHR Act provides that the Commission will comprise a Chairperson and four Members of the Commission. The Chairperson in conjunction with the Commission Members supervise and direct the oversight work of the Commission. The Commission has a Secretariat which is the implementing organ. The Secretariat is composed of the Secretary to the Commission, who is appointed by Commissioners and serves as the Chief Executive Officer and the Accounting Officer. The Commission Secretary, is in discharge of the management duties, responsibilities and accountabilities, and is assisted by five (5) Directorates namely; *Complaints and Investigations, Research, Advocacy and Outreach, Legal Services, Regional Services and Corporate Services.*

(c) Fiduciary Management:

The Chairperson directs and supervises the oversight work of the Commission. The Chairperson and the four Commissioners were appointed on 3rd March 2022.

Table 1: The KNCHR Leadership with Direct Fiduciary Responsibility:

No.	Designation	Name / Date of Appointment
1.	Chairperson	Ms. Roseline Dorine Adhiambo Odede, HSC- <i>Effective 3rd March 2022</i>
2.	Vice Chairperson	Dr. Raymond Sangsang Nyeris- <i>Effective 3rd March 2022</i>
3.	Commissioner	Dr. Dennis Wamalwa- <i>Effective 3rd March 2022</i>
4.	Commissioner	Prof. Marion Wanjiku Mutugi, EBS- <i>Effective 3rd March 2022</i>
5.	Commissioner	Hon Sara Bonaya - <i>Effective 3rd March 2022</i>
6.	Commission Secretary/CEO- (Accounting Officer)	Dr. Bernard Mogesa, PhD, CPM - <i>Effective 4th December 2017</i>

(d) Fiduciary Oversight Arrangements through Commission Committees:

The Commission fulfils its oversight responsibilities through key Commission Committees as highlighted here below.

1. Audit compliance and Risk Management Committee
2. Complaints and Legal Services Committee
3. Human Resources, Administration, Strategy and Finance Committee
4. Research, Advocacy and Outreach Committee

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

(e) Entity Headquarters:

CVS Plaza, 1st Floor, Lenana Road
P.O. Box 74359-00200
Nairobi, KENYA

Entity Contacts:

Telephone: (254) 20-2717908
E-mail: haki@knchr.org
Website: www.knchr.org

(f) Entity Bankers:

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

2. Kenya Commercial Bank - Milimani Branch
NSSF Building, Bishops Road
P O Box 69695-00400
NAIROBI

(g) Independent Auditors"

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

(h) Principal Legal Adviser:

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

2. STATEMENT BY THE CHAIRPERSON

In its call for action and mandate, the Kenya National Commission on Human Rights protects and promotes fundamental human rights in Kenya, whilst challenging any form of discrimination and upholding equality of existing and emerging opportunities.

The Commissioners provide oversight and guidance to the operations of the National Commission and ensure proper accountability of its resources in accordance to the Public Finance Management Act, 2012 and the attendant Regulations 2015; Public Procurement and Assets Disposal Act, 2015 and the attendant Regulations 2020; Government of Kenya Circulars on Financial Management that are issued from time to time.

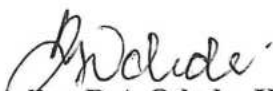
As part of its accountability mandate, the Commission is pleased to present the Annual Report and Financial Statements for the Financial Year 2021/2022. The Commission recorded good performance despite limited funding from the Government of Kenya. The funds from the Government are mainly utilized in financing the operating expenses whilst its programmatic work relies heavily on development partners' support. This situation however needs to change because as a national human rights institution, the Commission should be adequately funded by the exchequer.

During the period under review, the National Commission registered notable achievements as demonstrated by 1,581 human rights complaints that were screened and processed; 4,900 community members out of the targeted 11,200 members reached directly through human rights awareness. There were 76 investigations of human rights violations conducted *vis a vis* a target of 160; 16 Public Interest Litigation cases on human rights filed; 10 institutions audited for compliance with the human rights standards and 712 public and private actors trained on human rights topical issues.

The current Strategic Plan 2018-2023 is slated to end on 30th June 2023 and plans are already underway to develop the next Strategic Plan. This will require resources and input from all the stakeholders and partners who work closely with the Commission. The Plan will be developed and launched before 30th June 2023 in readiness for its implementation from 1st July 2023.

The Kenya national Commission on Human Rights is determined to use its unique sphere of responsibility to strategically and effectively drive a human rights culture that will continuously make Kenya a human rights compliant state. Our role as an 'A' status National Human Rights Institution is an important infrastructure for protecting and promoting human rights from an international context. The National Commission will therefore continue to engage with the Government's respective Ministries, Departments and Agencies once the new Government takes over the leadership realm.

Our clarion call will remain *Human Rights for all, at all times – Haki kwa wote, kila wakati*



Roseline D A Odede, HSC

Chairperson

Kenya National Commission on Human Rights

3. STATEMENT BY THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER/ACCOUNTING OFFICER

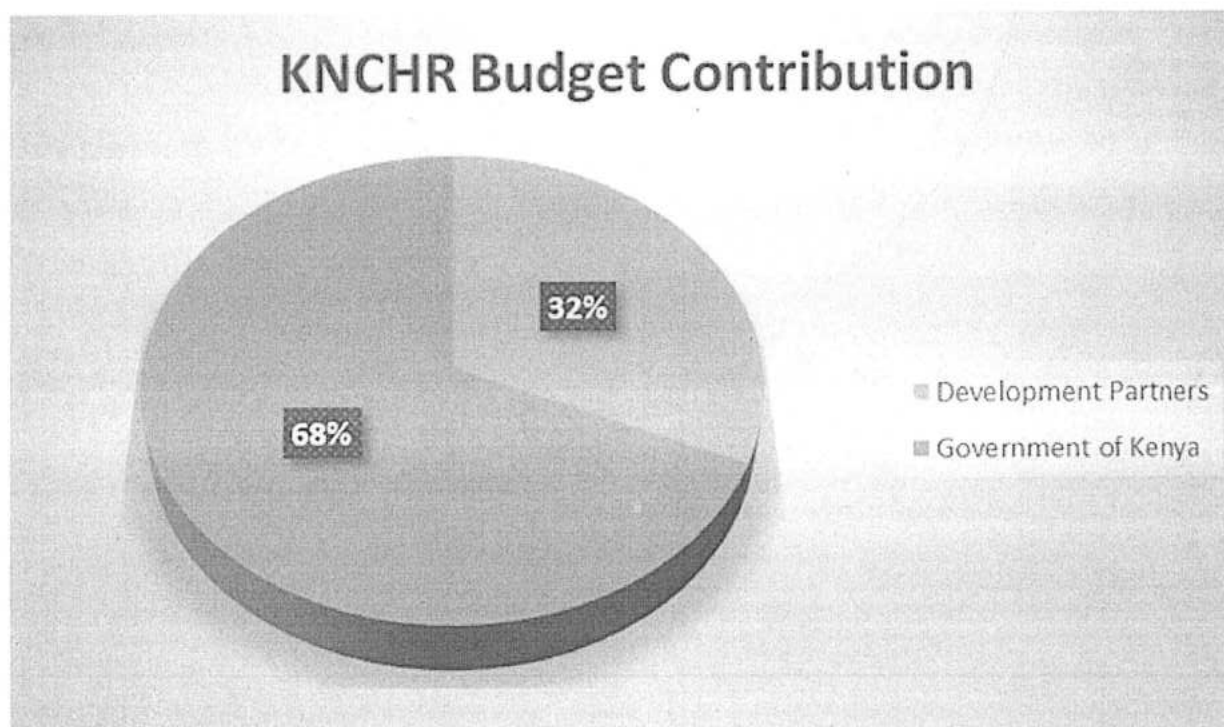
1. Summary the budget performance against actual amounts:

The Kenya National Commission on Human Rights had a workplan for Financial Year 2021/22 of Kes 659,167,006. Out of this workplan, KNCHR managed to secure a budgetary amount of Kes 593,111,517. This left the Commission with an overall budget deficit of Kes 66,055,489.

The Government's contribution was later reduced through supplementary budget resulting in an overall disposable budget of Kes 584,111,517. The Government's contribution was Kes 399,711,517 (68%) and the balance of Kes 184,400,000 (32%) was the portion funded by development partners. This is demonstrated in the pie chart below.

The absorption rate on the Government of Kenya funds was 99% whilst the donor funding absorption rate was 97%. The National Commission's overall absorption rate during the financial year 2021/2022 stood at 99%.

Figure 1: KNCHR Budget Contribution:



Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

The comparison between the prior financial year and the current year receipts and payments indicate that there was an increase of both receipts by 51% and payments by 22%. This increase arose due to funding of 2022 general elections.

Table 2: Comparative Analysis of Financial Performance

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2022	Year to 30 th June 2021	Change	%
	KShs	KShs	KShs	Change
Total Receipts	590,894,100	392,197,261	198,696,839	51%
Total Payments	576,734,399	473,539,446	103,194,952	22%
Surplus/(Deficit) for the Year	14,159,701	-81,342,185	95,501,886	

2. Key Achievements for KNCHR during the FY 2021-2022

The commission delivers on three services and output areas namely: human protection and promotion services; human rights standards Advisory services and human rights standards and principles Compliance services.

Figure 2: Summary of Key Achievements by KNCHR

Key Achievements for KNCHR during the FY 2021-2022

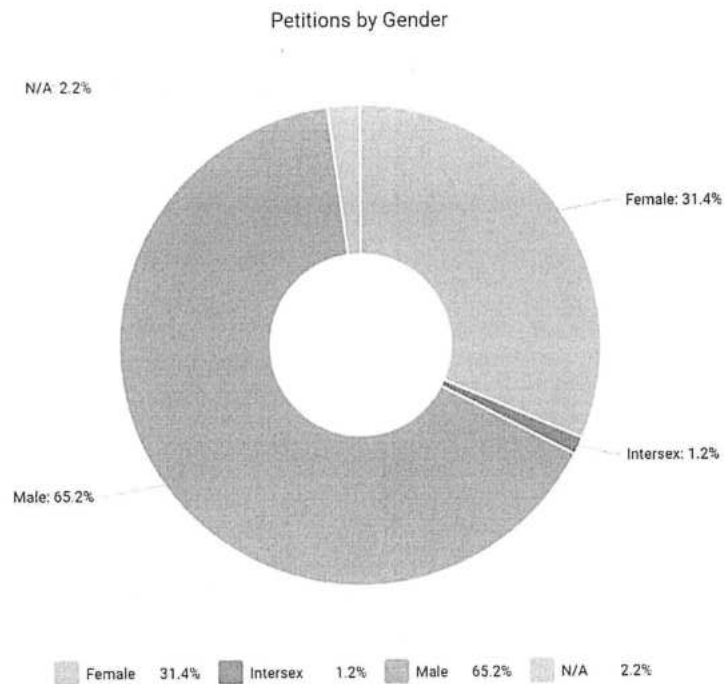
- **1581** out of the projected **3800** human rights complaints from **2303** complainants from 6 regions (Nairobi, Western, Coast, Central, North Eastern and North Rift) were screened and processed. Out of these, 76.7% of the cases received legal and advice while the rest (22.7%) were referred to the KNCHR referral partners for follow up. The referral partnership network remained active as partners seek to firm up monitoring mechanism for timely response. The number of cases that were admitted for further follow up and possible investigations were 24 (0.7%).
- 4900 Community members out of the targeted 11,200 members reached directly through human rights awareness forums geared towards empowering them to claim their rights. This was mainly achieved through initiatives towards promoting the right of People with Albinism, Migrant and Intersex persons.
- 76 investigations out of the targeted 160 conducted into human rights violations across the country themed along: counter-terrorism and Human rights; systemic violation of human rights caused by businesses; violations against citizens and Civil political rights during the build up towards elections 2022.
- 16 Public Interest Litigation (PIL) cases filed on human rights violations in support of access to justice actions. The commission also attended to 12 ongoing PIL cases from previous years.
- 26 laws and policies reviewed and advisories issued to ensure enactment of laws and policies that promote respect of human rights by public institutions.
- 10 institutions audited for compliance with Human Rights Standards audits. The audits were mainly conducted in prisons and other places of detention and reports with recommendations shared with Penal institutions.
- 712 public and private actors drawn from public and private institutions trained on Human rights topical issues

Output 1: Human Rights Protection and Promotion Services

Under this key output area, the commission endeavours to promote and protect human rights through: Complaints receipt, processing and investigations; promoting the use of appropriate dispute resolution mechanisms; strategic public interest litigation and post judgement implementation and advocacy for HRBA in the administration of justice and appropriate justice systems and mechanisms. The Commission also does its human right promotion role through enhance public awareness and education on human rights and capacity building of duty bearers on human rights principles and standards

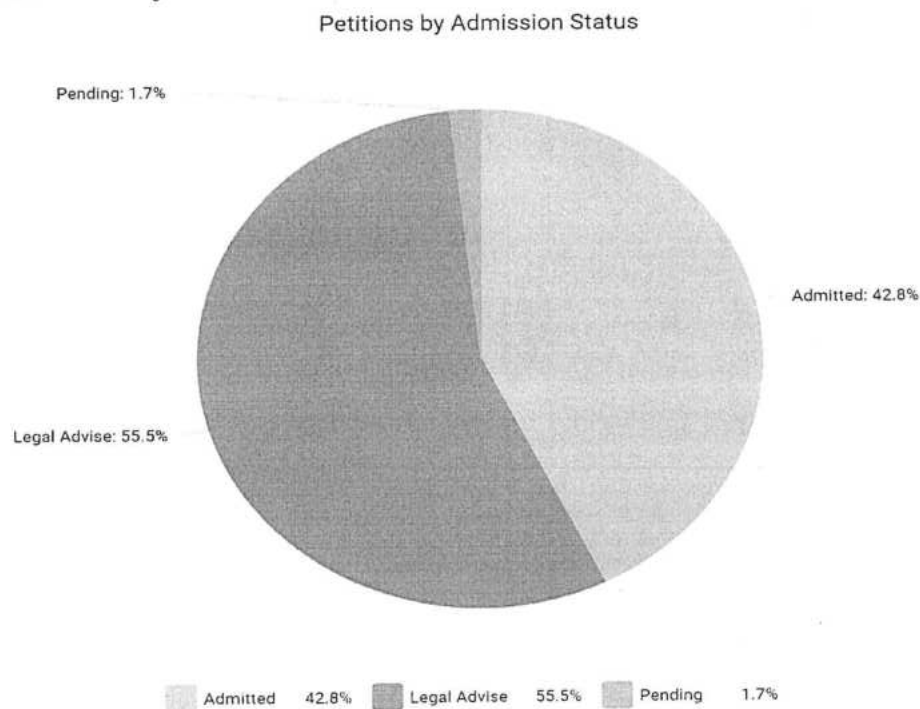
Complaints Handling on Human Rights Violations: KNCHR increased case resolution and revamped strategies for complaints management, investigations and follow up on recommendations with the duty bearers. The Commission received and processed 1581 complaints on human rights violations. Upon admission of complaints, KNCHR carried out 76 investigations on extrajudicial killings, torture and disappearances, complaints related to land, labour rights and business. Most of complaints were resolved through referral, legal advice or Alternative Dispute Resolution (ADR). Most of violations (49.7%) brought were in the ECOSOC category specifically labour related violations.

Figure 3: Petitioners by Gender



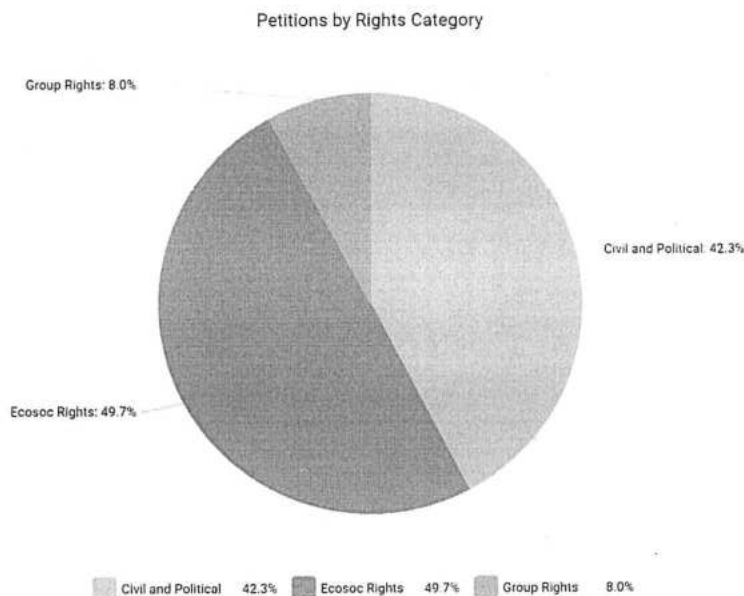
Source: KNCHR Complaints Management System

Figure 4: Petitions by Admission Status:



Source: KNCHR Complaints Management System

Figure 5: Petitions by Rights Category:



Source: KNCHR Complaints Management System

Human Rights Awareness and Capacity Building on Human Rights Principles and Standards:

The KNCHR in accordance to its mandate under Section 8 (g) of the KNCHR Act continued building the capacity of State and non-State actors on thematic human rights issues. During the year, the Commission trained 712 duty bearers. These composed of the law enforcement officers and other duty bearers from Ministries, Departments and Government Agencies such as; the National Government Administration Officers (NGAO); Law enforcement Officers; Ministry of Health Officers among others. The trainings achieved the infusion of Human Rights Based Approach in response to pandemics and epidemics. The Commission also managed to train Human Rights Defenders (HRDs) on human rights principles and standards to support the 2022 general elections process. The traditional contribution of HRDs in such a process is to ensure that citizens are sufficiently sensitized to play their civic duty to elect their leaders, monitor the election processes and ensure it meets the international standards and practices. The commission directly reached 4900 Community members out of the targeted 11200 through public awareness forums and approximately 5 million people through targeted community awareness radio campaigns.

Output 2 Human rights standards advisory services

Infusing Human Rights in the Formulation and Amendment of Legislation and Policies

Kenya National Commission on Human Rights (KNCHR)

Annual Report and Financial Statements

For the year ended 30, June 2022

The National Commission undertakes review of select laws, policies and programmes at national and county levels to ascertain their level of compliance with human rights and principles either on its own motion or upon request by duty bearers.

During the year under review, the Commission, coordinated the review of 26 laws and policies to mainstream, human rights standards and principles. The Commission also submitted a total of 18 and oral and written advisories to external actors (Houses of Parliament, Government Ministries and other duty bearers). Most of the recommendations made by KNCHR have been adopted by the relevant offices and statutory bodies. The key laws and regulations reviewed during this period include: Petition on amendment of articles 47, 49 of the Constitution and other statutes on the criminal justice system; Alternative Dispute Resolution Bill, 2021; Kenya Citizenship and Immigration (amendment) Bill, 2021; National Cohesion and Peace Building Bill, 2021; Victim Protection (General) regulations, 2021; Children Bill, 2021; Election Campaign Financing (Amendment) Bill No. 37 of 2021; Elections (Amendment) Bill, No. 41 of 2021; Salaries and Remuneration Commission (Remuneration and Benefits of State and other Public Officers) Regulations, 2022; Persons with Disabilities Bill (National Assembly Bills No. 61), 2021; Persons with Disabilities (Registration) (Amendment) Regulations, 2020; and Independent Policing Oversight Authority (General Operations) Regulations, 2022.

Output 3: Human rights standards and principles Compliance services

The Commission sustains engagements with other State and Non-State actors geared towards achieving compliance with national, regional and international human rights obligations. These engagements provide forums for dialogues and follow-ups on the National Commission's recommendations among various duty bearers and provide platforms for capacity strengthening.

Monitoring State Compliance with its International Human Rights Obligations:

The Commission prepared and submitted three (3) KNCHR alternative reports to regional and international human rights bodies to inform their review of Kenya's implementation of their treaties. These reports include:

- KNCHR alternative report on the African Charter on Human and Peoples' Rights
- KNCHR alternative report on the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa

Kenya National Commission on Human Rights (KNCHR)

Annual Report and Financial Statements

For the year ended 30, June 2022

- KNCHR alternative report on the State's implementation of the Convention against Torture

In its advocacy work on the removal of reservations made to human rights instruments, the Commission prepared and disseminated a Cabinet Memorandum on the removal of the State's reservation to article 14 (2) (c) of the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa, to the Office of the Attorney General and Department of Justice.

The Commission engaged with **four (4)** regional and international treaty body mechanisms prior to their review of Kenya's implementation of their treaties. These include:

- Participation in the 71st Ordinary Session African Commission on Human and Peoples Rights (ACHPR). The Commission made a Statement on the State of Human Rights. The next Session of the ACHPR will take place from 20th October-09th November 2022.
- Oral virtual engagement with the Kenya's Country Rapporteur at the African Commission on Human and Peoples' Rights, Hon. Solomon Ayele Dersso on 25th April 2022. A key outcome for this was a possible collaboration with the special mandate and CSOs to come up with concrete ways of dealing with the issue of EJES and enforced disappearances
- Virtual engagement with the Committee against Torture on 3rd May 2022 ahead of Kenya's review under the 3rd periodic review under the Convention. The Commission mobilised a delegation of eleven (11) staff members drawn from both HQ and Regional Offices to participate. An important outcome from this engagement is that the issues KNCHR raised during the closed-door session with the CAT were reflected during the interactive dialogue and in the final concluding observations.
- The Commission also engaged with the Office of the Special Rapporteur on freedom of religion or belief.

The Commission reviewed and provided technical inputs into the draft Government UPR 3rd Cycle Implementation Matrix. The technical inputs were shared with the Office of the Attorney General and Department of Justice on 28th August 2021. The Commission also prepared and made **eleven (11)** submissions to regional and international human rights bodies.

3. *Emerging Issues Related to the Kenya National Commission on Human Rights*

1. Human rights violations and abuses on the cyber marketplace are increasing and NHRIs have a key role to play in order to protect and promote them. Observance of human rights standards and principles on the cyber space are central to NHRIs existing mandates. The *African Declaration on Internet Rights and Freedoms* was developed in response to this challenge. The African Declaration on Internet Rights and Freedoms therefore seeks to promote human rights standards and principles of openness in internet policy formulation and implementation in the continent.

2. Retrogressive culture: In some parts of the country, retrogressive cultural practices such as; killing of alleged witches, Female genital Mutilation (FGM) amongst others remain a hindrance to the acceptance of human rights principles since these are taken as the way of life with human rights norms considered foreign practices. This has affected the extent to which these communities accept and understand their rights and obligations, and by extension, acceptance of the mandate of the Commission.
3. Rights of vulnerable groups such as; the Lesbian, Gays, Bisexual, Transgender and Queer (LGBTQ) continue to be violated, despite efforts to protect them.
4. There is need for sustain civic education to enhance awareness on the nexus between human rights and national cohesion, integration and values.
5. Rise of pertinent issues around data protection and technology whilst focusing on human rights, governance and accountability.

4. Key Risk Management Strategies

The Kenya National Commission on Human Rights has a *Risk Management Policy* that is used to guide its overall risk management approach. The achievement of the Commission's objectives is subject to some level of uncertainty, which gives rise to threats which are negative deviations from the intended outcome as well as opportunities which are positive deviations from the intended outcome.

The Commission applies different risk responses to deal with different types of risk.

- i. **Tolerate/Accept** – The Commission will tolerate risks that it cannot reduce risk in a specific area or if doing so is out of proportion to the risk. Tolerated risks are simply listed in the corporate risk register.
- ii. **Treat/Control** – The Commission will sensibly reduce the risk by identifying mitigating actions and implementing them where possible. The mitigation action is presented as part of internal controls in the corporate risk register.
- iii. **Transfer** – The Commission will transfer risks to other organizations, for example by use of insurance or transferring out an area of work.

- iv. **Terminate/Avoid** – This applies to risks the Commission cannot mitigate other than by not doing work in that specific area. This is especially applicable for areas that impact on safety and security of its staff.

Table 3: Key Risks Faced by the Commission:

Key Risks	Mitigating Measures
Rising stakeholder expectation	Customer Centric Approach to service delivery
Reducing Resources available to Commissioner	Innovation and Adaption of Technology Based Solutions
	Strategic partnerships.
Security threats to Personnel	Continuous review of Occupational Safety and Health policy
Information Security threats	Information security management.
Low rate of adoption of Commission recommendations	Enhanced stakeholder management and public participation

5. Challenges and Recommendations

5a) Challenges

In executing its mandate during the period under review, the Commission encountered several challenges, which included:

- *Budget reduction:* There was an overall reduction of Government funding by Kes 3 million. This adversely affected the operations at the Commission and program implementation. This reduction compounded the overall inadequate funding status whereby the Government's budgetary allocation to the Commission only met administrative and minimal programmatic costs hampering its achievement in some programs.
- *Delays in in disbursements:* Late disbursement of quarterly allocation funds by the National Treasury continued to constrain program implementation and procurement of goods and

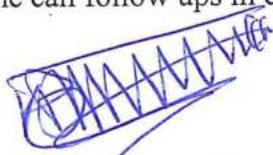
services as per the program and procurement plans respectively. Equally, IFMIS continuously slowed down implementation due to the system downtimes.

- *Limited regional presence and accessibility:* KNCHR has only five (5) Regional Offices and its Headquarters in Nairobi. The Regional Offices are located in North Rift, North Eastern, Coast Region, Central Region and Western Kenya. This limits accessibility of the Commission to other regions where the Commission has no presence. This challenge has to a small extent been mitigated through joint stakeholders' initiatives and human rights referral mechanisms with partners.
- *Inadequate staffing capacity:* A number of KNCHR Divisions operated with low staffing level. This situation therefore limited the capacity of the Commission to achieve its desired outputs for the period under review. The National Commission has a total of 102 staff against the current recommended staff establishment of 397.
- *Insecurity:* Ethnic clashes and disharmony in some regions for example; Laikipia and Samburu Counties and the larger North Rift Counties of West Pokot, Turkana, Elgeyo Marakwet and Baringo; led to non-implementation of some planned activities. For instance, in Laikipia and Samburu Counties, the Alternative Dispute Resolution (ADR) engagement between ranchers and pastoralists did not take place due to the killing and injuring of some ranchers. The insecurity in some areas in the region also led to the attack on the Commission's staff thus putting their lives at risk.
- *Delayed resolution of complaints and obstruction of justice:* Lack of cooperation from some public and private institutions made it very difficult for the Commission to conduct its work, especially resolution of complaints.
- *Inadequate submission of documentation from petitioners:* Some members of the public failed to submit the required documentation borne out of their alleged human rights violations and abuses to allow KNCHR undertake be planned and successful investigations to redress their cases. Such included identification documents, evidentiary documents, and medical documents among others. This led to delayed resolution of complaints. *Review of Bills:* The short period given for the public to participate in the review of Bills before Parliament continued to be a challenge facing the Commission. The short period coupled with unavailability of Bills in public outlets compromised the Commission's ability to effectively respond to proposed legislations.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

5b) Recommended Way Forward:

- *Inadequate Funds:* The Government's budgetary allocation to the Commission has funded most of the administrative and minimal programmatic costs hampering its achievement on some programs. There is need for the National Treasury to increase the budgetary allocation to the Commission and ensure timely disbursement of the same to enable the KNCHR achieve its constitutional mandate.
- *Limited regional presence and accessibility:* The National Commission will continue working with partners across the country to cover areas which it has limited accessibility and presence. In addition, the Commission will seek to increase the number of its Regional Offices and Huduma Centre presence in the next financial year.
- *Delayed resolution of complaints and obstruction of justice:* The Commission will continue to engage other national institutions and oversight bodies to enhance the understanding and appreciation of human rights work and the importance of synergy among the national institutions. Strengthening of strategic partners through partner referral partnerships mechanisms will be key.
- *Inadequate submission of documentation from petitioners:* The Commission will continue to conduct human rights clinics to raise awareness of the public on the same, as well as making phone call follow ups in cases where such petitioners can be reached by phone.



Dr. Bernard Mogesa, PhD, CPM

Secretary to the Commission/Chief Executive Officer/Accounting Officer

4. STATEMENT OF PERFORMANCE AGAINST KNCHR'S PREDETERMINED OBJECTIVES FOR 2021/222

1. Table 4: Review of KNCHR's Performance at Outcome Level (*From human rights monitoring perspectives and studies*)

2.

The National Commission pursues four (4) strategic objectives that it believes are crucial in realizing increased enjoyment of human rights and fundamental freedoms by all. These Strategic Objectives are as follows:

- **Strategic Objective 1:** To promote and deepen a culture of human rights and fundamental freedoms among the public;
- **Strategic Objective 2:** To entrench and secure observance of human rights principles and standards by all public and private institutions
- **Strategic Objective 3:** To secure appropriate redress, accountability for human rights violations and respect for the rule of law; and,
- **Strategic Objective 4:** To enhance efficiency, effectiveness and sustainability of the National Commission.

The commission has continued to perform well in these objectives as highlighted in the table below:

Table 4: Review of KNCHR's Performance at Outcome Level

Strategic Objectives:	Outcomes:	Indicators:	Performance:
SO1: To promote and deepen a culture of human rights among the public	Empowered right holders that are able to claim their rights	Percent of Kenya's population aware and able to claim a broad range of rights	<p>Kenyans are aware of a broad range of human rights. Top mentions include the right to life (51%), freedom of expression (37%), the right to education (23%), freedom of movement and residence (21%) and the highest attainable standard of health (19%) and freedom of conscience, religion, belief and opinion (17%).</p> <p>Source: <i>Survey Better but still unequal: The State of Human Rights in Kenya</i></p> <p>50% of Kenyans who are familiar with the Constitution are most familiar with the Chapter on the Bill of Rights. 56% of those interviewed noted that the most effective way of entrenching a human rights culture is by enforcing the rule of law, 47% of the respondents opined that the most effective way of dealing with human rights violators by jailing them.</p> <p>Source: <i>Survey on Implementation of Constitution and Bill of rights 2020</i></p>

Kenya National Commission on Human Rights (KNCHR)

Annual Report and Financial Statements

For the year ended 30, June 2022

Strategic Objectives:	Outcomes:	Indicators:	Performance:
SO2: To entrench and secure observance of human rights principles and standards by all public and private institutions.	Enhanced observance of human rights standards and principles by duty bearers	Percent of duty bearers who observe minimum human rights standards and principles	<p>22.7 0% of human rights complaints received by the KNCHR were levelled against these five (5) MDAs: Kenya Police Service, Administration Police, Law Courts, Kenya Forest Service paramilitary and Department of Social Protection. This means that a good number of duty bearers observe minimum standards of human rights standards and principles</p> <p>Source: KNCHR Complaints Management System</p>
SO3: Secure redress, accountability for human rights violations and respect for the rule of law.	Improved resolution/redress of Human violations	Percent of human rights violations resolved/redressed	<p>76.7% of the cases received legal and advise while the rest (22.7%) were referred to the KNCHR referral partners for follow up. The referral partnership network remained active as partners seek to firm up monitoring mechanism for timely response. The number of cases that were admitted for further follow up and possible investigations were 24 (0.7%).</p> <p>Source: KNCHR Complaints Management System</p>
SO4. Enhance efficiency, effectiveness, and sustainability of the National Commission	Increased efficiency, effectiveness, visibility and sustainability of the National Commission.	KNCHR Performance Approval status	<p>Kenyans and human rights organizations globally identify KNCHR as the most active in the fight against human rights violations.</p> <p>1. In an internal survey done during the reporting period, 56% of the respondents stated that the Kenya National Commission on Human Rights is the most active and visible in the fight for citizens' human rights</p> <p>2. KNCHR continues to be an "A" status commission as Re-accredited by the Global Alliance for National Human Rights Institutions (GANHRI) as a National Human Rights Institution and is fully compliant to the <i>Paris Principles</i> as adopted by the UN Human Rights Commission Resolution 1992/54 of 1992 and the UN General Assembly Resolution 48/134 of 1993.</p> <p>PSC Report on Compliance to National Values & Principles : Ranking – Good ranking among Constitutional Commissions</p> <p>FIRE Award – Best Constitutional Commission in Financial reporting</p>

5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Kenya National Commission on Human Rights (KNCHR) exists to transform lives which is founded on the human rights based pillars and mandate of protecting and promoting fundamental freedoms and constitutional rights. Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability strategy and profile:

Human rights are relevant to the economic, social and environmental aspects of corporate activity. Human rights such as the right to non-discrimination are relevant to the social aspect. And the environmental aspects of corporate activity might affect a range of human rights. During the period under review, KNCHR good corporate citizenship included respecting the human rights of those who came into contact with the Commission in some way. This might be direct contact (for example, employees or customers), or indirect contact (for example, workers of suppliers, or people living in areas affected by an institution activities). The Kenya National Commission on Human Rights worked closely with strategic partners, stakeholders and agencies in order to move our Country towards a human rights compliant State.

b) Environmental performance /climate change/ mitigation of natural disasters:

During the review period, KNCHR was committed to sustainable development as a guiding principle within its work. Concern for the environment is an integral and fundamental part of this commitment. KNCHR aimed to reduce any negative impact on the environment borne out of our operations. KNCHR mandate as the flagship national human rights institution and having base in the regions to serve clusters of Counties, the Commission assesses the environmental impacts of its operations and set objectives and targets in order to improve environmental performance.

c) Employee Welfare:

The Commission remained committed to maintain a productive and safe working environment for its employees free from discrimination on grounds of disability, race, gender or religion. The Commission remained an equal opportunity employer as it actively recruits staff from diverse backgrounds. On *Performance Management* the Commission had in place adequate provisions in its policies for the management of staff performance including annual staff performance appraisals, performance management committee, training needs assessment, coaching and mentoring policy and also conducts exit interviews for staff leaving the Commission.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

On gender representation in the Commission, the Commission remained compliant to the 2/3rd gender principle as tabulated here below.

Table 5: Employee diversity:

	2021/2022	2020/2021	2019/2020
Male employees	63 (60%)	65 (61%)	66 (61%)
Female employees	43 (39%)	44 (39%)	43 (39%)
Intersex persons	1 (1%)	0 (0%)	0 (0%)

On proportionate representation of each ethnic communities, the Commission was in compliance with provision that no ethnic community should exceed 30%. The representation of Persons with Disabilities in the Commission was at 2% against a target of 5%. The Commission provided support as applicable through the provision of personal aides, availability of sign language interpreter, availability of braille, availability of assistive devices, customized sanitary facilities, flexible working hours and software to assist users who are blind or low-vision to use a computer.

Table 6: An Analysis of Persons with Disabilities in KNCHR:

	Target	2021/2022	2020/2021	2019/2020
Persons living with disabilities	5%	2%	2%	2%

During the review period, the Commission remained committed to equal gender representation at all levels and strongly advocated for women in leadership positions.

Table 7: An Analysis of Women in Leadership in KNCHR:

	2021/2022	2020/2021	2019/2020
Female employees in senior management	4 (40%)	4 (40%)	5 (50%)

Support to Nursing Mothers: The Commission equally remained committed towards the promotion, protection and support to working women to breastfeed at the work place through provision of a nursing area in one out of its six offices.

Occupational Health and Safety: The Commission has an established an Occupational Health and Safety Committee and provided resources to fulfil its function. The Committee covers all the Commission offices and incorporates representatives from all Divisions and Regional offices.

Supporting our employees Post COVID-19: during the review period: The Commission continued to accommodate shifts and remote working in its performance management framework. Further it provided mental support to its staff through training and the provision of counselling services. KNCHR also provided protective personal equipment for staff members at risk due to interaction with members of the public and has undertook regular fumigation of its office premises.

d) Operational Practices:

i) Responsible Supply chain and supplier relations:

The Commission maintained a list of pre-qualified suppliers which was regularly updated. The suppliers were informed on matters of pre-qualification by downloading the requisite forms from KNCHR's website; obtaining bid documents for quotations and tenders from KNCHR offices upon invitation to bid and compliance to the Public Procurement & Asset Disposal Act 2015 and Public Procurement and Asset Disposal Regulations, 2020. During the year under review, the Commission also developed and implemented its annual procurement plan that clearly stated the provision of goods and services to be procured competitively to allow diverse participation of all in the process.

e.) Community Engagements:

As the Commission charged with the protection and promotion of human rights in Kenya, KNCHR implemented its specific mandate of protection and promotion of the rights through various community engagements initiatives whose representatives was from both State and non-State actor. KNCHR also utilized its regional offices to engage the communities and groups. The Commission also engaged with communities through membership in various human rights and social justice working groups such as; Referral Partners Network Working Group; Penal Reforms Working Group; Death Penalty Working Group, Judicial Reforms Working Group; Kenya Transitional Justice Network Working Group; Police Reforms Working Group; Human Rights Defenders Working Group; Protection Working Group on Internal Displacement (PWGID) and Intersex Person's Implementation Coordination Committee amongst others.

6. STATEMENT OF KNCHR MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Kenya National Commission on Human Rights accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the KNCHR's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the Kenya National Commission on Human Rights further confirms the completeness of the accounting records maintained for the KNCHR, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

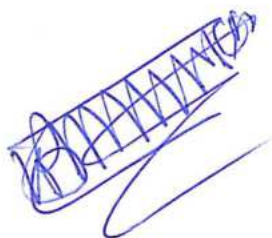
The Accounting Officer in charge of the Kenya National Commission on Human Rights confirms that the entity has complied fully with applicable Government Regulations and the terms of external

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Kenya National Commission on Human Rights' financial statements were approved and signed by the Accounting Officer on 29 September 2022.



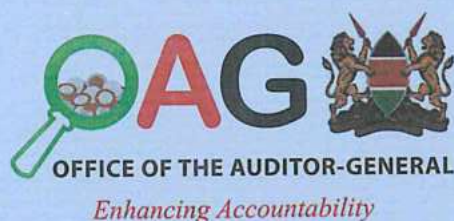
Commission Secretary/Chief Executive Officer
Name: Dr. Bernard Mogesa, PhD, CPM



Finance Manager/HAU
Name: John Wamwanga
ICPAK Number: 2872

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya National Commission on Human Rights set out on pages 1 to 22, which comprise the statement of assets and

liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts and summary statement of appropriation 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 the Kenya National Commission on Human Rights as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Kenya National Commission on Human Rights Act, 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya National Commission on Human Rights 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

Pending Bills

According to Annex 1 to the financial statements, the Commission had pending bills totalling Kshs.13,242,693 as at 30 June, 2022, which were not settled in 2021/2022 financial year but were instead carried forward to 2022/2023 financial year due to inadequate exchequer allocations.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions of the subsequent year to which they are charged as they form a first charge.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 processes and systems of internal controls, 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 Commissioners

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

In preparing the financial statements, Management is responsible for assessing the Commission'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 Commission or to cease operations.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the revenue 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 scepticism throughout the audit. I also:

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

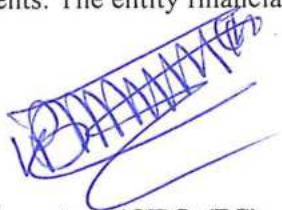
31 January, 2023

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

8. STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	193,386,824	26,275,586
Exchequer releases	2	397,507,276	365,921,675
TOTAL RECEIPTS		590,894,100	392,197,261
PAYMENTS			
Compensation of Employees	3	250,848,346	243,647,455
Use of goods and services	4	123,618,194	95,990,110
Social Security Benefits	5	24,112,868	26,892,259
Other Payments- Donors	7	178,154,991	107,009,622
TOTAL PAYMENTS		576,734,399	473,539,446
SURPLUS/DEFICIT		14,159,701	(81,342,185)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29 September 2022 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM



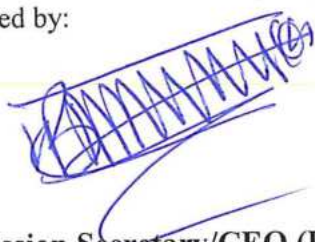
Finance Manager/HAU
John Wamwanga
IICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

9. STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	84,509,900	66,274,075
Total Cash and cash equivalent		84,509,900	66,274,075
Account Receivables			
Deposits	14.2	7,940,608	7,940,608
Accounts receivables – Imprests & Advances	9	1,171,273	1,182,820
Staff Debtors	9	133,081	174,081
Cash in Transit	9	5,212,512	9,236,090
Total Accounts Receivables		14,457,474	18,533,599
TOTAL FINANCIAL ASSETS		98,967,374	84,807,674
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		98,967,374	84,807,674
Fund balance b/fwd	10	84,807,673	166,149,859
Surplus/Deficit for the year		14,159,701	(81,342,185)
NET FINANCIAL POSITION		98,967,374	84,807,674

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29 September 2022 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM



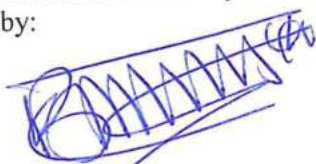
Finance Manager/HAU
John Wamwanga- ICPAK Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2022

10. STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	193,386,824	26,275,586
Exchequer Releases	2	397,507,276	365,921,675
Payments for operating expenses			
Compensation of Employees	3	(250,848,346)	(243,647,455)
Use of goods and services	4	(123,618,194)	(95,990,110)
Social Security Benefits	5	(24,112,868)	(26,892,259)
Other Expenses- Donors	7	(178,154,991)	(107,009,622)
Adjusted for:			
Changes in receivables	12	4,076,124	(2,550,368)
Net cash flow from operating activities		18,235,825	(83,892,553)
CASHFLOW FROM INVESTING ACTIVITIES			
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		18,235,825	(83,892,553)
Cash and cash equivalent at BEGINNING of the year		66,274,075	150,166,628
Cash and cash equivalent at END of the year		84,509,900	66,274,075

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29 September 2022 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM

Finance Manager/HAU
John Wamwanga- ICPAK Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

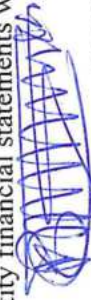
11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget Utilization Difference Kshs e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	184,400,000	0	184,400,000	193,386,824	-8,986,824	105%
Exchequer releases	408,711,517	-9,000,000	399,711,517	397,507,276	2,204,241	99%
Total Receipts	593,111,517	-9,000,000	584,111,517	590,894,100	-6,782,583	101%
PAYMENTS						
Compensation of Employees	259,579,480	-9,000,000	250,579,480	250,848,346	-268,866	100%
Use of goods and services	124,571,517		124,571,517	123,618,194	953,323	99%
Social Security Benefits	24,558,520		24,558,520	24,112,868	447,652	98%
Acquisition of Assets						
Other Payments- Donors	184,400,000		184,400,000	178,154,991	6,245,009	97%
Total Payments	593,111,517	-9,000,000	584,111,517	576,734,399	7,377,118	99%
Surplus/ Deficit				14,159,701	(14,159,701)	

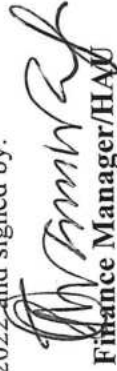
Notes:

- (a) The changes between the original budget and final budget was partially a consequence of reallocation by the Government and budget cut totalling Kes 9,000,000=
- (b) The Social Security Benefits had under-expenditure of 2% which was compensated by over-expenditure in Compensations of employees. This resulted partly from some vacant positions not having been filled. Eg Director-Corporate Services.
- (c) There are also expenses that could not be booked as the budget lined had insufficient funding such as internet, rent, communication, contracted services etc. In this case, the affected expenses could not be booked in IFMIS for payment and later remained outstanding as Pending Bills.

The entity financial statements were approved on 29 September 2022 and signed by:



Commission Secretary/CEO
Dr. Bernard Mogesa



Finance Manager/HAO
John Wamwanga – ICPAK-Number: 2872

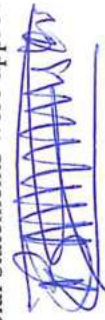
Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

**12 (a) SUMMARY STATEMENT OF APPROPRIATION: RECURRENT
FOR THE YEAR ENDED 30 JUNE 2022**

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget Utilization Difference Kshs	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	184,400,000	0	184,400,000	193,386,824	-8,986,824	105%
Exchequer releases	408,711,517	-9,000,000	399,711,517	397,507,276	2,204,241	99%
Total Receipts	593,111,517	-9,000,000	584,111,517	590,894,100	-6,782,583	101%
PAYMENTS						
Compensation of Employees	259,579,480	-9,000,000	250,579,480	250,848,346	-268,866	100%
Use of goods and services	124,571,517		124,571,517	123,618,194	953,323	99%
Social Security Benefits	24,558,520		24,558,520	24,112,868	447,652	98%
Acquisition of Assets						
Other Payments- Donors	184,400,000		184,400,000	178,154,991	6,245,009	97%
Total Payments	593,111,517	-9,000,000	584,111,517	576,734,399	7,377,118	99%
Surplus/ Deficit				14,159,701	(14,159,701)	

Notes

The entity financial statements were approved by the Commission on 29 September 2022 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM



Finance Manager/HAU
John Wamwanga – ICPAK Number: 2872

**12 (b). BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES
FOR THE YEAR ENDED 30 JUNE 2022**

Programme/Sub-programme	Original Budget 2021 Kshs	Adjustments Kshs	Final Budget 2021 Kshs	Actual on comparable basis Date, 2021 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	593,111,517	-9,000,000	584,111,517	576,734,399	7,377,118

(NB: This statement is a disclosure statement indicating the utilisation in the same format at KNCHR's budgets which are programme based.)

-The Kenya National Commission on Human Rights has only one Programme: Protection and Promotion of Human Rights and one Sub-Programme: Complaints, Investigations and Redress.

-The changes between the original and final budget are as a result of the Treasury retaining 9 million of approved budget during Supplementary budget and not reallocation within the budget as per IPSAS 1.7.23

13. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

2. Reporting Entity

The financial statements are for the Kenya National Commission on Human Rights (KNCHR). The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and that Kenya National Commission on Human Rights does not have development projects implemented.

3. Reporting Currency

Kenya National Commission on Human Rights has presented its financial statements in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by Kenya National Commission on Human Rights for all the years presented.

a) Recognition of Receipts

The Kenya National Commission on Human Rights (KNCHR) recognize all receipts from the various sources when the event occurs and the related cash has actually been received by the KNCHR.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. However, KNCHR does not collect tax.

Transfers from the Exchequer

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

External Assistance

External assistance is received through grants from multilateral and bilateral development partners such as Royal Norwegian Embassy, Royal Netherlands Embassy (Dutch), Open Society Institute for Eastern Africa(OSIEA), European Union (EU), Deutsche Gesellschaft fur Internationale (GIZ), Embassy of Switzerland (SDC), Danish Institute on Human Rights (DIHR), Office of the United Nations High Commissioner for Human Rights (OHCHR), NCKK-USAID National Council of Churches (NCKK-USAID), URAIA, United Nations Development Programme (UNDP).

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

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. However, during the year, there were no loans received.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance grants.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received. However, there were none received by KNCHR in the year under reporting

b) Recognition of payments

Kenya National Commission on Human Rights (KNCHR) recognises all payments when the event occurs and the related cash has actually been paid out by KNCHR.

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. However, KNCHR does not borrow and did not borrow during the year being reported on.

Repayment of Borrowing (Principal Amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. However, KNCHR does not borrow and did not borrow during the year being under review.

Acquisition of Fixed Assets

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements. There was no additional asset purchased under the Government of Kenya funding during the year 2021/22.

5. In-kind contributions

In-kind contributions are donations that are made to Kenya National Commission on human Rights (KNCHR) in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, KNCHR includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded. However, KNCHR did not receive contribution in kind during the year under review to report on.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. 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 Kenya Commercial Bank branches at the end of the financial year.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

As at 30 June 2022, KNCHR did not have such a restriction.

There were no other restrictions on cash during the year.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are

treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2021 for the period July 2021 to 30 June 2022 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

12. Comparative Figures

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

13. 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 30 June 2022.

14. Errors

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

During the year, errors that have been corrected are disclosed under note 13.1 explaining the nature and amounts.

15. Related Party Relationships and Transactions

Entities and other parties related to the Fund 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.

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

The Commission relates to the following entities:

- a) Kenya National Commission on Human Rights (KNCHR);
- b) The National Treasury
- c) Office of the Auditor General
- d) The National Assembly
- e) Office of The Controller of Budgets
- f) Commission on Revenue Allocation
- g) Development partners
- h) KNCHR Key Management (Accounting Officer, Directors and Heads of Departments)
- i) KNCHR Commissioners

16. Donor Funds

Donor funds are not refunded at the end of the accounting period unless the grant period has ended.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

14. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Direct payment of indirect	Amount in foreign currency	2021-2022 Kshs	2020-2021 Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
Deutsche Gesellschaft fur Internationale –Migrant Rights (K167,K173,K181))		I		5,956,772	9,404,372
Deutsche Gesellschaft fur Internationale-CPS-K183				1,858,150	
Royal Norwegian Embassy (141,175)		I		85,085,829	0
Royal Netherlands Embassy (137,163)		I		22,560,151	0
European Union (EU-160) Death penalty				295,799	
European Union (152,166)		I		12,609,171	0
Open Society Institute for East Africa (K133,139)		I		11,865,000	0
Office of the United Nations High Commissioner for Human Rights (OHCHR) (K179)		I		20,079,840	0
Danish Institute on Human Rights (DIHR) (K169,K171,K172)		I		3,095,879	4,712,026
Embassy of Switzerland (K170)		I		6,136,415	10,227,359
UNDP (K178)		D		3,360,000	0
National Council of Churches of Kenya (NCCCK) (K180)				8,027,300	
URAIA (K176)				8,350,000	
GIZ-K167				(480,662)	
Other				4,587,180	1,931,829
Total				193,386,824	26,275,586

2 EXCHQUER RELEASES

Description	2021-2022 Kshs	2020-2021 Kshs
Total Exchequer Releases for quarter 1	80,479,508	79,338,622
Total Exchequer Releases for quarter 2	110,476,123	67,429,878
Total Exchequer Releases for quarter 3	85,465,332	101,649,288
Total Exchequer Releases for quarter 4	121,086,313	117,503,887
Total	397,507,276	365,921,675

Exchequer received was at 99% of budget amount in IFMIS Kes 397,507,276.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

3 COMPENSATION OF EMPLOYEES

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	250,848,346	243,647,455
Gratuity Civil servants		
Total	250,848,346	243,647,455

4 USE OF GOODS AND SERVICES

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	2,131,836	438,374
Communication, supplies and services	10,578,700	3,471,152
Domestic travel and subsistence	2,075,554	26,884
Printing, advertising and information supplies & services	1,705,761	246,170
Rentals of produced assets	57,495,280	53,372,367
Training expenses	1,749,239	313,000
Hospitality supplies and services	1,790,112	277,884
Insurance costs	28,863,211	28,533,593
Office and general supplies and services	1,036,901	81,593
Fuels Oil & Lubricants	3,253,293	1,080,587
Other operating expenses	6,682,219	5,123,060
Routine maintenance – vehicles and other transport equipment	2,883,702	2,325,016
Routine maintenance – other assets	3,372,386	700,430
Total	123,618,194	95,990,110

-Rental of produced assets in being amended in IFMIS system by IFMIS consultant and once done, we shall amend the financials accordingly.

5 SOCIAL SECURITY BENEFITS

Explanation	2021-2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	24,112,868	21,917,310
Gratuity Civil servants		4,974,949
Total	24,112,868	26,892,259

-This is contributory provident fund for KNCHR staff held by BRITAM and National Social Security Fund (NSSF)

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

6 ACQUISITION OF ASSETS

Non-Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Total		

During the year 2021/22, KNCHR was not funded to acquire assets by the Government of Kenya. However, there were various ICT related assets procured using donor funds. The model of donor reporting is on cash basis and all use of funds is normally expensed. The assets are detailed in KNCHR asset register.

7 OTHER EXPENSES

	2021-2022	2020-2021
	Kshs	Kshs
Other expenses- Donors	178,154,991	107,009,622
Total	178,154,991	107,009,622

(These are expenses incurred using donor funds that are not in IFMIS system. They are managed by Sage Pastel Accounting software. This amount is reported under other expenses). Details are under disclosures in 13c below.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2021-2022 Kshs	2020-2021 Kshs
Central Bank of Kenya, 01-010-R085(1000181702),Kes		R		144,707	1
Central Bank of Kenya2-165, (1000182431),Kes		R		0	0
GOK Salary A/c ,Kenya Commercial Bank,Moi Ave. 1204904316,Kes		R		1	350
GOK,Kenya Commercial Bank, 1103251996,Kes		R		1,142,470	384,063
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes		R		39,039,394	36,758,367
EU/DGSP, Kenya Commercial Bank,1113793821,Kes		R		119,258	4,686,261
Dutch Embassy(NED), Kenya Commercial Bank,1103254723,Kes		R		14,559	17,247,111
Danida(GTZ-SJ-German Embassy), Kenya Commercial Bank,1116749068, Kes		R		1,083,380	1,931
EU CEFA (GIZ-Gogo), Kenya Commercial Bank,1129279790, Kes		R		3,302,674	1,181,740
Norwegian Embassy, Kenya Commercial Bank,110321311,Kes		R		35,360,010	1,855,077
HelAge-GIZ3, Kenya Commercial Bank,1146399022, Kes		R		4,255,717	4,122,548
Kitale-KCB-1113451610		R		36,752	17,290
Wajir-KCB-1105193446		R		1,999	4,356
Mombasa-KCB-1140166506		R		2,125	2,280
Kisumu-KCB-1207994898		R		5,540	8,605
Nyahururu-KCB-1271793261				1,314	4,095
Total				84,509,900	66,274,075

-At the end of the financial period, there were small balances in the Regional offices bank accounts held at the Kenya Commercial Bank in their Kisumu, Mombasa, Kitale, Wajir and Nyahururu branches.

-Additionally, KNCHR has a zero balance in deposit bank account held at Central Bank of Kenya and a Salary Clearance Account at Kenya Commercial Bank-Moi Avenue

-There are four Fund accounts held at Kenya Commercial Bank- Hurlingham that are disclosed separately in the Fund Accounts.

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

9 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS, DEBTORS AND CASH IN TRANSIT

<i>Description</i>		2021-2022	2020-2021
		Kshs	Kshs
a)Government Imprests & Advances	-Annex5	1,171,273	1,182,820
b)Staff Debtors	-Annex5	133,081	174,081
c)Clearance Accounts / Cash in Transit	-Annex 4	5,212,512	9,236,090
Total		6,516,866	10,592,991

(There is a breakdown of Cash in Transit and outstanding imprest above in attached Annex 4 and 5.)

10 FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	83,450,772	164,386,663
Cash in hand		
Accounts Receivables	1,356,901	1,763,196
Accounts Payables		-
Total	84,807,673	166,149,859

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

11 PRIOR YEAR ADJUSTMENTS

There was no provision for prior year adjustment in the Financial Year 2021/22.

12 CHANGES IN RECEIVABLE

Description	2021-2022	2020-2021
	Kshs	Kshs
Outstanding Imprest as at 1 July 2021 (A)	1,356,909	1,763,196
Imprest issued during the year (B)	65,000,000	50,000,000
Imprest surrendered during the year (C)	65,052,555	50,406,287
Net Changes in account receivables D= A+B-C	1,304,354	1,356,909
Changes in Cash in Transit	5,212,512	9,236,090
Deposits	7,940,608	7,940,608
Total Receivables	14,457,474	18,533,607

13 EXTERNAL ASSISTANCE

	FY 2021-2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received in cash	193,386,824	26,275,586
External assistance received as loans and grants		
Total	193,386,824	26,275,586

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants	193,386,824	26,275,586
Total	193,386,824	26,275,586

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

b).Classes of providers of external assistance

	FY 2021-2022	FY 2020/2021
Description	Kshs	Kshs
Bilateral donors	193,386,824	26,275,586
Total	193,386,824	26,275,586

KNCHR received cash funding from bilateral donors for to address Human rights violations in Kenya.

13	c).Classes of providers of external assistance(Payments)		
		2021- 2022	2020- 2021
	Description	Kshs	Kshs
	Bilateral donors:		
	Royal Norwegian Embassy-141,175	49,458,812	17,418,326
	GIZ Better Migration Management/CPS-173,167,181	7,366,141	12,315,108
	German Embassy HRD-K161		352,541
	Open Society Institute of East Africa, FOSI,Alubinism(OSIEA)-165,164	17,974,987	82,148
	Royal Netherlands Embassy-163	39,906,291	17,749,650
	Danish Institute on Human Rigjhts (DIHR)-169,171,172,183,184)	3,771,437	1,732,797
	Switzerland Embassy-SDC-170	11,093,692	6,669,895
	European Union,166,153,160	19,754,608	34,053,102
	NCCK-USAID-Elec-K180	5,010,655	
	OHCHR-Elec-K179	10,826,975	
	OHCHR-Elec-K177	1,649,500	
	UNDP-IGI-K178	2,755,055	
	URAIA-K176	7,268,052	
	Other	1,318,786	16,636,405
	Total	178,154,991	107,009,972

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

13 d Purpose and use of External Assistance			
Donor Payments			
		2021-2022	2020-2021
	Description	Kshs	Kshs
1	Personnel Emoluments	19,721,827	-
3	Communication, supplies and services	2,832,759	2,032,759
4	Domestic travel and subsistence	59,014,641	39,683,589
6	Printing, advertising and information supplies & services	8,910,678	1,910,678
8	Training expenses	15,597,479	10,597,479
9	Hospitality supplies and services	32,938,018	32,938,018
12	Office and general supplies and services	2,067,561	1,067,561
13	Fuel Oil & Lubricants	4,922,681	2,922,681
14	Other operating expenses	13,096,647	3,096,647
16	Routine maintenance – vehicles & other transport equipment	1,474,489	1,074,489
17	Routine maintenance – other assets	1,156,649	1,056,649
18	Purchase of Office Furniture and General Equipment	16,421,562	10,629,423
	Total	178,154,991	107,009,972

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2022

Notes to the Financial Statements (Continued)

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2021-2022	2020-2021
	Kshs	Kshs
Supply of goods and services	13,242,693	8,257,097
	13,242,693	8,257,097

Notes to the Financial Statements (Continued)

14.2 SHORT TERM DEPOSITS

Description	2021-2022	2020-2021
	Kshs	Kshs
Stock	1,999,646	1,999,646
Banker's Guarantee for Fuel - Total Kenya	930,000	930,000
Rent deposit -Msa Office	270,000	270,000
Rent deposit - CVS Plaza	4,479,962	4,479,962
Rent deposit -Kapenguria	60,000	60,000
Celtel deposit	101,000	101,000
Safaricom deposit	100,000	100,000
Total	7,940,608	7,940,608

These are deposits paid to third parties for long term services. These were in prior year's part of Cash and Cash Equivalents in the Statement of Assets and Liabilities. Stock is non-consumable recognized in 2014 when KNCHR changed from Accrual Reporting Basis to Cash basis.

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2021**

Notes to the Financial Statements (Continued)

15 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

There were no issues raised by the external auditors in the financial year 2020/2021 audit.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	There were no unresolved audit issues during the Financial Year 2020/21. KNCHR received a clean audit report and also was Financial Reporting (FiRe) Award winner for 2021.	N/A	N/A	N/A

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

16. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Date of invoice	Description of expense/Nature of goods or services	Supplier/Payee	Balance b/f FY2020/2021 Kes	Additions for the period Kes	Balance c/f FY2021/2022 Kes	Comments
1	12.04.2022	Rent for 1st floor CVS Plaza April to June 2022	RAS and Others Ltd		7,515,489	7,515,489	Insufficient funds
2	31.05.2022	Service/repairs to GK B977K	Tymstar Motors Ltd		68,092	68,092	Insufficient funds
3	23.06.2022	Service/repairs to GK B831G	Tymstar Motors Ltd		61,016	61,016	Insufficient funds
4	09.05.2022	Rent for Kisumu Office Q3	Kenya Reinsurance		208,192	208,192	Insufficient funds
5	07.04.2022	Rent for Kisumu Office Q4	Kenya Reinsurance		378,228	378,228	Insufficient funds
6	17.06.2022	Courier service for KNCHR	Postal Corporation		39,290	39,290	Supplier did not upload invoice in IFMIS on time
7	30.06.2022	Courier service for KNCHR	Postal Corporation		40,030	40,030	Supplier did not upload invoice in IFMIS on time
8	15.06.2022	Post Rental payment	Postal Corporation		9,450	9,450	Invoice received after closure of Financial Year
9	22.01.2022	Accommodation of Staff	Waridi Paradise		21,000	21,000	Lack of Funds in that budget line
10	31.05.2022	Supply of drinking water - June 2022	Alpine Cooler Ltd		29,139	29,139	Lack of Funds in that budget line
11	26.01.22/09.03.2022	Rpairs to GKB 819G, 822G,977K,904S	Tymstar Motors Ltd		256,650	256,650	Never validated in IFMIS
12	05.11.21/22.11.2021	Rpairs to GKB 814C, 822G,977K	Tymstar Motors Ltd		205,676	205,676	Never validated in IFMIS
13	19.04.2022	Pymtent to Chania Cleaners Ltd in the month of April, 2022	Chania Cleaners Ltd		71,806	71,806	Insufficient funds

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

14	19.04.2022	Pymt to Chania Cleaners Ltd in the month of May, 2022	Chania Cleaners Ltd		71,806	71,806	Insufficient funds
15	19.04.2022	Pymt to Chania Cleaners Ltd in the month of June, 2022	Chania Cleaners Ltd		71,806	71,806	Insufficient funds
15	27.06.2022	Staff house rent (April-June 2022)	Maalim Mohamed		295,800	295,800	Failure from the landlord to share invoice
16	22.03.2022	LSK annual subscription fees for Victor Kamau	Law Society of Kenya		20,360	20,360	Failure to make request on time
17	07.12.2021	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - December 2021	MTN Business		225,075	225,075	Insufficient funds
18	07.01.2022	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - January 2022	MTN Business		289,381	289,381	Insufficient funds
19	08.02.2022	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - February 2022	MTN Business		289,381	289,381	Insufficient funds
20	07.03.2022	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - March 2022	MTN Business		289,381	289,381	Insufficient funds
21	08.04.2022	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - April 2022	MTN Business		289,381	289,381	Insufficient funds
22	07.05.2022	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - May 2022	MTN Business		289,381	289,381	Insufficient funds
23	07.06.2022	Provision of Internet services for HQ, Mombasa, Kisumu and Kitale Offices - June 2022	MTN Business		289,381	289,381	Insufficient funds
24	07.01.2022	Provision of Internet Services for Laikipia and Wajir Regional offices - January 2022	Safaricom		96,045	96,045	Insufficient funds
25	08.02.2022	Provision of Internet Services for Laikipia and Wajir Regional offices - February 2022	Safaricom		96,045	96,045	Insufficient funds
26	01.04.2022	Provision of Internet Services for Laikipia and Wajir Regional offices - March 2022	Safaricom		96,045	96,045	Insufficient funds
27	01.05.2022	Provision of Internet Services for Laikipia and Wajir Regional offices - April 2022	Safaricom		96,045	96,045	Insufficient funds
28	01.06.2022	Provision of Internet Services for Laikipia and Wajir Regional offices - May 2022	Safaricom		96,045	96,045	Insufficient funds

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

29	01.07.2022	Provision of Internet Services for Laikipia and Wajir Regional offices - June 2022	Safaricom		96,045	96,045	Insufficient funds
30	30.06.2022	Supply of plumbing materials and water meter separation services	Crescent Plumbers		20,740	20,740	Lack of funds
31	07.06.2022	Court Filing and process of a service of appointment	Benard Omondi		4,500	4,500	Lack of funds
32	01.07.2022	Communication - June 2022	Safaricom PLC		2,221	2,221	Invoice received in July 2022
33	01.07.2022	Communication - June 2022	Safaricom PLC		966	966	Invoice received in July 2022
34	30.06.2022	Fuel for June 2022	Total Energies Marketing Kenya PLC		332,768	332,768	Invoice received in July 2022
35	14.04.2022	Taxi Service for March 2022	Jimcab Services		195,657	195,657	Insufficient funds
36	17.05.2022	Taxi Service for April 2022	Jimcab Services		159,123	159,123	Insufficient funds
37	13.06.2022	Taxi Service for May 2022	Jimcab Services		231,649	231,649	Insufficient funds
38	14.07.2022	Taxi Service June 2022	Jimcab Services		326,673	326,673	Insufficient funds
39	N/a	Sitting Allowance	FCPA Andrew Tanui		12,000	12,000	Inadequate budget
40	06.08.2021	Annual maintenance of Payroll software	Memory Software		40,600	40,600	Supplier did not upload invoice
41	12.01.2022	Maintenance service to GKB 155F	Westfield Motors		14,335	14,335	Supplier did not upload invoice
					13,242,693	13,242,693	

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2022

ANNEX 2 - ANALYSIS OF PENDING STAFF RECEIVABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2022 (Kshs)	Outstanding Balance 2021 (Kshs)	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (specify)							
4.							
Sub-Total							
Grand Total					1,304,354	1,356,909	

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f 2020/2021 Kshs	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f 2021/2022 Kshs
Buildings and structures	2,025,943				2,025,943
Transport equipment	94,459,481				94,459,481
Office equipment, furniture and fittings	86,822,440				86,822,440
ICT Equipment, Software and Other ICT Assets	49,873,135				49,873,135
Intangible assets					
Total	233,180,999				233,180,999

NB:

1. The balance as at the end of the year is the cumulative cost of all assets brought forward by KNCHR. Additions during the year have tied to note 7 on acquisition of assets during the year that actually has no additions during the period under review since the Government did not give KNCHR funds for assets.

ANNEX 4 CASH IN TRANSIT (CIT)

Cash in Transit as at 30 June 2021	9,236,090
Inter-borrowings refunded	4,023,578
Cash in Transit as at 30 June 2022	5,212,512

There was Cash in Transit of Kes 5,212,512 arising mainly from interbank borrowing used to pay ongoing donor project whose funds are yet to be received.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

ANNEX 5 IMPREST, ADVANCES AND STAFF DEBTORS AS AT 30 JUNE 2022
5A-Staff Imprests & Advances

Imprest holder	Amount Kes	Remarks
Doris Alomba	(310.00)	Over expenditure to be refunded to staff
John Wamwanga	(2,555.00)	Over expenditure to be refunded to staff
Cyrus Maweu	9,900.00	Balance of accounting receipted in Sept 2022
Patrick Bonyonte	(400.00)	Over expenditure to be refunded to staff
Jane Hongo	1,137.00	Shs. 529 receipted in July 2022. Shs. 608 is still outstanding.
Lynesther Mureu	(250.00)	Over expenditure to be refunded to staff
Hezron Krop Kangerep	(1,250.00)	Over expenditure to be refunded to staff
Kevin Luyegu	1,500.00	Balance of accounting receipted in July 2022
Patrick Bonyonte	44,238.00	Balance of accounting
Thuo Kinyanjui	103,051.85	Shs113,250 is accounted but grant had closed. Decision on where to expense to be made.
Amos Wanyoike	93,420.00	Balance of accounting receipted in July 2022
Ann Maina	9,200.00	Balance of accounting receipted in July 2022
Anaclays Masaku	16,175.00	Shs. 12,300 receipted in July'22. Shs. 3,875 is still outstanding.
Janet Kabaya	211,230.00	Shs. 151,780 receipted in July'22. Shs. 59,450 is an old imprest for Tom Kagwe still outstanding.
Alice Mbuvi	1,900.00	Balance of accounting
Josphat Mwangi	98,384.00	Imprest not accounted
Caroline Nduta	(9,396.00)	To check on postings

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

Judy Lema	16,771.00	Balance of accounting receipted in Sept 2022
Rosemary Kirui	67,045.00	Shs. 37,045 receipted in Aug'22. Shs. 30,000 is still outstanding.
Elijah Rottok	555.00	Shs. 1,805 receipted in Aug'22. Shs. 1,250 is still an over expenditure.
Bildaad Mulanda	(10,410.00)	Over expenditure to be refunded to staff
Mercy Asoyong	(9,710.00)	Over expenditure to be refunded to staff
Brian Kituyi	14,903.00	Balance of accounting
Kathambi Gichunge	84,450.00	Old accounting related to Ruth Koga not accounted
Abel Sauti	9,500.00	Balance of accounting receipted in Sept 2022
Loreen Amwayi	26,000.00	Old imprest not accounted
Hassan Abdi Omar	17,205.00	Balance of accounting
Leah Kembo	15,596.00	Balance of accounting
Antony Nyanje	10,080.00	Balance of accounting
Noreen Wewa	8,550.00	Shs. 8,000 receipted in July'22. Shs. 550 is still outstanding.
Abdkadir Osman	5,000.00	Balance of accounting receipted in July 2022
Moses Maroa Chacha	1,320.00	Shs. 500 receipted in July'22. Shs. 820 is still outstanding.
Stephen Sikolia Koria	300.00	Balance of accounting receipted in Aug 2022
Faiza Musa	540.00	Balance of accounting
John Korir	4,000.00	Balance of accounting
Antony Mukhana	275.00	Balance of accounting receipted in Sept 2022

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

Maina Kariuki	93,792.76	Old imprest balance
Sub Total Imprests	931,737.61	
Advance	.	
Account Name	Debits	
Edmund Kamau	333,328.00	Still ongoing deductions
Peter Odenyo	6,663.00	Balance outstanding
Loreen Amwayi	32,625.00	Balance outstanding
Sub Totals Advances	372,616.00	
Total Imprests and Advances	1,304,353.61	

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2022

ANNEX 6

Related party transactions

Description	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation	80,637,984	70,000,000
Transfers to Related Parties		
Transfers to Other Implementing Partners- HR2W	8,142,958	-
Purchase of Goods and Services		
Purchase of Electricity from KPLC	166,932	160,000
Purchase of services- Postal Corporation	655,200	600,000
Rent paid to Govt. Agencies-KFC, Kenya RE	3,208,439	3,200,000
Training Fees paid to Govt Agencies-KSG	268,540	-
Conference Facilities hired from Govt. Agencies-Bomas of Kenya	1,000,000	-
Total Goods and Services paid to Govt. Agencies	5,299,111	3,960,000
Transfers from Related Parties		
Transfers from the Exchequer	397,507,276	365,921,675
Transfers from other Development partners	193,386,824	26,275,586
Total Transfers from Related Parties	590,894,100	392,197,261

