

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY

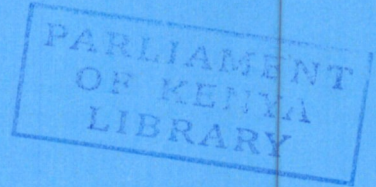
DATE: 15 FEB 2022

OF

TABLED BY: LDM

CLERK-AT-THE-TABLE: G. Chebet

THE AUDITOR-GENERAL



ON

**KENYA NATIONAL COMMISSION ON
HUMAN RIGHTS**

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



**KENYA NATIONAL COMMISSION ON HUMAN RIGHTS
(KNCHR)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2021

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I. 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*).

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. The National Commission 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. The National Commission enjoys an affiliate status with the African Commission on Human and Peoples’ Rights (ACHPR) since 2004.

The National Commission is in compliance 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 in compliance with relevant statutes such as the Leadership & Integrity Act, 2012 and Public Officers Ethics Act, 2003.

With the foregoing, 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 shall observe and respect:

- 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 National Commission's mandate is pursued through various strategies including but not limited to: processing complaints, conducting investigations, securing redress,

¹ Section 12- Act No. 12 of 2017

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 NHRIs in conformity with the *Paris Principles*; and, enjoys 'A' Status accreditation.

Consequently, the National Commission is an active and key full member of the 44 States regional umbrella body namely; *Network of African National Human Rights Institutions* (NANHRI). The National 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 and other Commissions & Independent Offices

The Constitution of Kenya, 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). The National Commission 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 National Commission also works closely with other Constitutional Commissions and Independent Offices, including participation in the annual conferences.

Strategic Framework

The National Commission 2018-2023 Strategic Plan articulates the National Commission's strategic direction for the next 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 National Commission will pursue four (4) strategic objectives that it believes will be 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, KNCHR employed various strategies including public education and training, advocacy for reforms through submission of advisories to Parliament, 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 has realized in executing its mandate in this review period.

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(b) Key Management

Section 9 of the KNCHR Act provides that the Commission will comprise a Chair and four members. The Chairperson in conjunction with the members supervise and direct the work of the Commission. The Commission has a Secretariat which is the implementing organ. The Secretariat is composed of the Secretary, who was appointed by Commissioners and serves as the Chief Executive Officer. The Secretary is assisted by one Director.

(c) Fiduciary Management

Commissioners are supposed to sit on key committees namely, various committees Audit Committee, Finance and Administration Committee, Monitoring and Evaluation Committee and Fund Raising Committee. The Chairperson was supposed to direct and supervise the work of the Commission. However, there were no Commissioners during the Financial Year 2020/2021. There was only one key management personnel who held office during the financial year ended 30 June 2021 and who had direct fiduciary responsibility:

No.	Designation	Name
1.	Chairperson	No current occupant - <i>Tenure of office ended on 3 March 2020</i>
2.	Vice Chairperson	No current occupant- <i>Tenure of office ended on 3 March 2020</i>
3.	Commissioner	No current occupant- <i>Tenure of office ended on 3 March 2020</i>
4.	Commissioner	No current occupant- <i>Tenure of office ended on 3 March 2020</i>
5.	Commissioner	No current occupant- <i>Tenure of office ended on 3 March 2020</i>
6.	Commission Secretary/CEO- (<i>Accounting Officer</i>)	Dr. Bernard Mogesa, PhD, CPM

(d) Fiduciary Oversight Arrangements

1. Audit and Risk Committee-Internal Audit
2. Finance and Administration Committee-Finance and Operational matters
3. Monitoring and Evaluation Committee-Program Implementation and reporting
4. Public Finance Management Standing Committee
5. Procurement Evaluation Committee

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(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

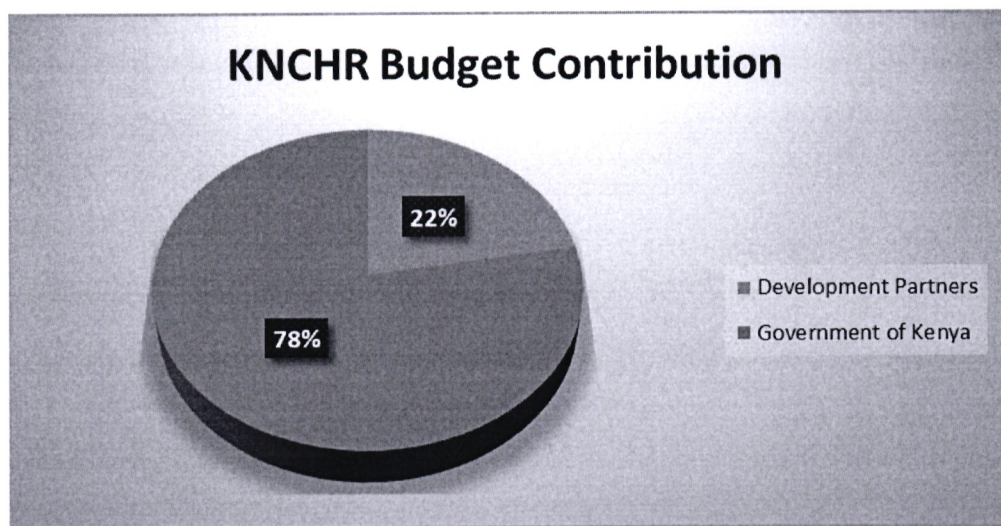
Office of The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FOREWARD BY THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER

I. Summary the budget performance against actual amounts:

The National Commission on Human Rights had a total budget of Kes 507,704,556 which was later reduced to Kes 480,657,280. Of this amount, the Government of Kenya's contribution was Kes 373,657,280 (78%) and the balance of Kes 107,000,000 (22%) was the portion funded by development partners. This is demonstrated in the pie chart below.

Absorption rate on the Government of Kenya funds was 98% and Donor funding absorption rate was 100% despite the Covid19 Pandemic. The National Commission's overall absorption rate in the financial year 2020/21 stood at 99%. However, during the year, KNCHR received 25% of cash from donors because the bulk of cash flow had been disbursed in advance by donors the previous year.



Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2021	Year to 30 th June 2020	Change	%
	KShs	KShs	KShs	Change
Total Receipts	392,197,261	555,292,715	-163,095,454	-29%
Total Payments	473,539,797	424,710,773	48,553,551	11%
Surplus/(Deficit) for the Year	(81,342,536)	130,581,941	-211,924,477	-19%

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2. Key Achievements for KNCHR during the FY 2020-2021

Hereunder is a synopsis of the key achievements for the Kenya National Commission on Human Rights within the review period of financial year 2020 – 2021.

Performance against Key output

Programme	Key Output	Key Performance Indicators	Planned targets 2020/21	Achieved targets 2020/21	Remarks
Protection and Promotion of Human Rights	Human rights violations resolved and redressed	Number of cases received and processed	3700	1101	Less complaints in FY 2020/21 lodged by members of the public is due to lack of outreach due to movement restriction during the COVID -19 pandemic period
		Number of investigations conducted	150	113	Less investigations conducted because of budget cuts and also movement restriction during the COVID -19 pandemic period (
		Number of cases redressed through formal court system	25	38	There was increase of Public Interest Litigation due to rise in specific human rights violations during the COVID 19 pandemic period. Members of the public are also becoming more aware of their rights and also KNCHR's mandate. Furthermore, the commission uses its Lawyer staff to Pursue PIL. The commission has been handling COVID pandemic related cases. However because of movement restriction due to COVID -19 pandemic, the commission has not been able to pursue some of the ongoing cases
		No. of Human Rights cases resolved through ADR	25	24	The uptake of ADR as a way of resolving human rights violations is yet to pick. The Commission will continue to enhance the utilization of ADR through Capacity building mechanisms targeting key actors.
	Public and institutions sensitized on human rights and fundamental freedoms.	Number of members of public sensitized on human rights and fundamental freedoms	11100	10,100	The negative variance in 2019/20 is due to reduced sensitization activities as a result of budget cuts and movement restriction due to COVID -19 pandemic. Sensitization focused on human rights principles and standards during pandemic
		Number of public officers trained on human rights and fundamental freedoms	450	276	Less trainings were conducted in FY2020/21 because of COVID-19 restrictions.
		Number of state actors trained on Economic and Social rights.	400	180	The negative variance is due to reduced specialized training activities as a result of budget cuts and also restrictions of movement due to the covid-19 pandemic
	Number of non-state actors trained on Economic and Social rights.	200	77	The negative variance is due to reduced specialized training activities as a result of budget cuts and also restrictions of movement due to the covid-19 pandemic	

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Advisory services on human rights standards compliance provided	Number of advisories reviewed and submitted to relevant policymakers	20	31	More bills reviewed in 2020/21 due to written requests from MDAs and Counties for KNCHR support in review of bills. There was more policy and legislative work that required KNCHR's input towards infusing Human rights principles in handling of the COVID -19 pandemic .Most of the bills are reviewed internally with no big financial implication
	Number of reports on state compliance with human rights standards and obligations submitted	7	7	This is due to requests for submission of human rights thematic issues by UN office on Human rights among others
	Number of institutions audited for compliance with Human rights Standards	22	25	More institutions audited during the implementation period due to support from development partners.

i. Output 1: Human rights violations resolved and redressed

Complaints Handling on Human Rights Violations:

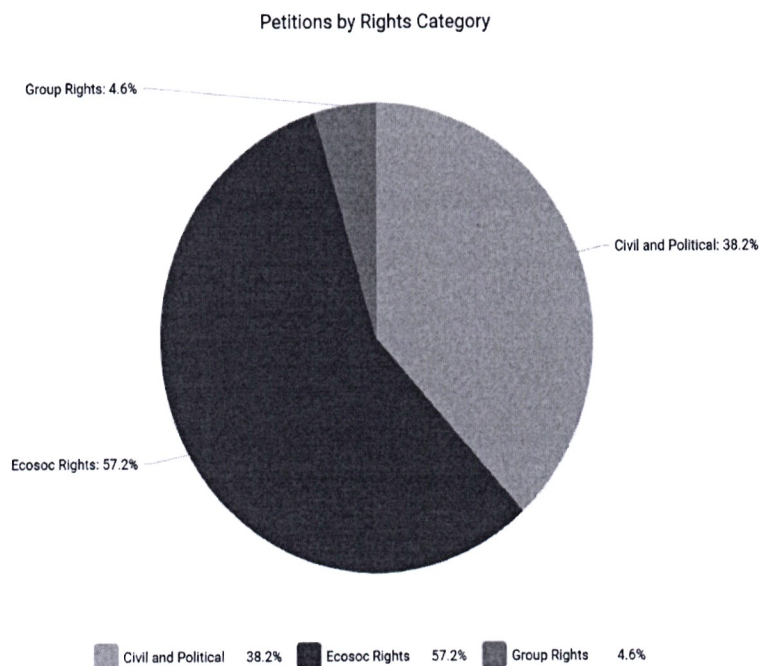
During the reporting period, the KNCHR continued with its mandate of receiving, processing and investigating human rights violations. The KNCHR received and processed **1101 complaints** as lodged by over **1000 petitioners** on alleged human rights violations with **54** complaints being received from Persons with Disabilities (PWDs). In processing the complaints, the KNCHR employed the following strategies;

- (a) Providing legal advice to the petitioners;
- (b) Making referrals to partners;
- (c) Employing Alternative Dispute Resolution (ADR);
- (d) Conducting investigations on admitted complaints;
- (e) Holding strategic meetings with duty bearers; and
- (f) Providing psycho-social support to petitioners.

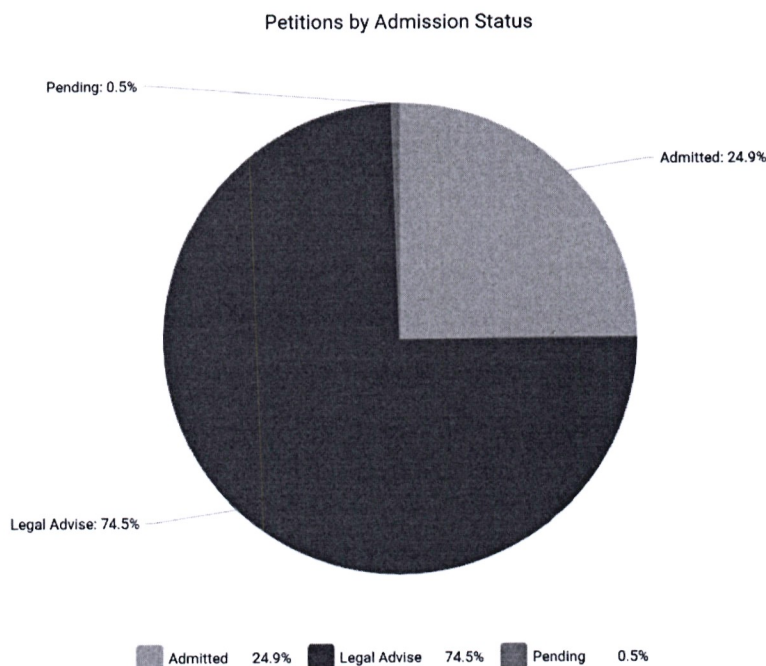
A total of **113** out of the planned **150** investigations on human rights complaints were conducted. There were comparatively less complaints in the FY 2020/2021 lodged by members of the public due

to lack of outreach as a result of movement restrictions and containment measures during the on-going COVID -19 pandemic period.

Out of the total complaints received, *Economic Social and Cultural Rights (ECSR)* related cases formed the major category of processed cases at **57.2%** compared to the *Civil Political Rights (CPR)* at **38.2%** and violations on *Group Rights* which recorded a **4.6%**.



To ensure effectiveness and efficiency in complaints management during the COVID-19 pandemic, the Commission continued to adopt diverse modes of lodging complaints. During the MTEF period, most of the complaints lodged were admitted and given legal advice. The legal advice provided to petitioners stood at **74.5%** while the admissible complaints were at **24.9%**.



Redress on human Rights Violations:

The Commission through its monitoring of the judiciary, positively influenced the development of human rights practices and jurisprudence especially through the Public Interest Litigation (PIL). The National Commission also engaged in cases either as *petitioners*, *co-petitioners*, *Interested Party* or as an *amicus curiae* (friend of the court) to ensure that there is enhanced promotion, fulfilment and protection of human rights and freedoms in the country. During this reporting period, the Commission was involved in **38 PIL cases** and resolved **24 cases through Alternative Dispute Resolution (ADR) mechanisms**.

During the reporting period KNCHR participated in varied Public Interest Litigation (PIL) with a view to seek accountability for human rights violations and advance human rights jurisprudence in the country during the COVID 19 pandemic period through various petitions; to protest among other issues - *restriction of movements, unlawful use of force by the police, inaccessibility of government services to vulnerable groups and specific unconstitutionality of the Public Health Regulations*.

ii. Output 2: Public and institutions sensitized on human rights and fundamental freedoms.

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 period under review, the Commission trained **350 public and private actors** drawn from public and private institutions including; *Law Enforcement Officers, Human Rights Defenders and County officials* among others. The training focused on human rights topical issues including; *migrant rights, rights of People with Disabilities and prevention of torture, cruel, inhuman and degrading treatment.*

Further, the Commission directly carried out key human rights public awareness and sensitization forums for **11,100 members of the public**. The topical issues focused on; *migration and human rights, documentation of human rights violations and intersex persons' rights.* The Commission also activated public lectures in various learning institutions through students' participation in secondary and tertiary institutions and curriculum content change with an aim of inculcating a culture of human rights among the youth. Over **5 million Kenyans** were also reached through a variety of human rights media relations campaigns during human rights thematic days.

iii. Output 3 Advisory services on human rights standards and compliance provided

Infusing Human rights in the formulation and amendment of legislation and policies:

Article 249 of the Constitution mandates all constitutional Commissions to secure observance by all State organs of democratic values and principles and to promote constitutionalism. One of the strategies pursued by the Commission to implement this mandate is through the review of Bills and policies.

During the MTEF period, **KNCHR reviewed 31 bills** and policies and **offered 29 advisories** to ensure provisions of proposed laws, policies and administrative decisions to comply with the *bill of rights* and international and regional human rights instruments that Kenya has ratified. The reporting period had a number of written requests to review various laws, bills and policies from policy makers and focal points of legislation and policy, among them from *Parliament, Ministries and State Departments and Office of the Attorney General and Department of Justice.*

Examples of bills and policies include;

- *The Mediation Bill, 2020;*
- *The Statute Law (Miscellaneous Amendment) Bill, 2020;*
- *The draft Children (Care and Protection) Regulations, 2020;*
- *The draft Children (Charitable Children Institutions) Regulations, 2020;*
- *The draft Children (Employment) Regulations, 2020;*
- *The Crops (Tea Industry) Regulations 2020;*
- *Persons with Disabilities (Amendment) Bill, 2020;*
- *The Public Health (COVID-19 Indoor Meetings) Rules 2020;*
- *Care and Protection of Child Parents Bill;*
- *Huduma Bill 2020;*
- *County Licensing (Uniform Procedures) Bill, 2020;*
- *Wildlife Conservation and Management (Amendment) Bill, 2020;*
- *Persons with Disabilities Bill, 2021[draft Bill Ministry level];*
- *Persons with Disabilities (Amendment) Bill, 2020;*
- *Salaries and Remuneration Commission (Amendment) Bill, 2020;*
- *Mental Health (Amendment) Bill, 2020;*
- *Community Health Services Bill, 2020;*
- *Parliamentary Powers and Privileges (Amendment) Bill, 2020;*
- *Political Parties Primaries Bill, 2020;*
- *East African Community Gender Equality and Development Bill;*
- *Data Protection (General) Regulations, 2021;*
- *Health (Amendment) Bill, 2021;*
- *Statute Law Miscellaneous Amendment Act, 2020;*
- *Public Finance Management (Amendment) Bill, 2020; and*
- *Isiolo County Community Conservancies Bill, 2021.*

Promotion of Human rights in Places of Detention:

The Commission, pursuant to its constitutional and statutory mandate of promotion and protection of human rights to vulnerable groups, audited a total of **19 key institutions** for compliance with human right standards. The Commission assessed the compliance of the right to health in places of detention and schools during the COVID-19 pandemic. The focus was on the physical proximity and quality of services to the prisoners and the overall prison environment including; sanitation and nutrition. The

Commission also conducted an audit of school's preparedness to handle COVID-19 preventive measures after the re-opening of schools.

3. Emerging issues related to the Kenya National Commission on Human Rights

- Rise of COVID-19 related human rights violations: Need for focused interventions to address the rise of the violations;
- As we approach the election, electoral related violence is a worrying trend that continues replaying itself over the various electoral cycles in the country. The effects of electoral violence are vast human rights violations including; *killings, torture, sexual violence as a weapon of conflict, destruction of property, displacement of persons* that disproportionately target the women, youth, persons with disabilities, children, older members of society and marginalized groups and communities.

4. The highlights of key risk management strategies for Kenya National Commission on Human Rights

Risk is an inherent part of the service delivery by the Kenya National Commission on Human Rights given that 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 following categories are relevant to the selection of the significant risks impacting the work of the Commission.

1. **Strategic Risk:** Risks that impact on long term objectives of the Commission including governance, economic and political developments.
2. **Operational Risk:** Risks impacting on efficient and effective delivery of the Commission's mandate.
3. **Financial Risk:** Risks impacting on the financial sustainability and reporting of the Commission including funding.
4. **Legal & Compliance Risk:** Risks concerning laws and regulations including safety and security of personnel.

The Commission as part of its Risk Management Policy has adopted the following strategies.

1. **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.
2. **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.
3. **Transfer** – The Commission will transfer risks to other organisations, for example by use of insurance or transferring out an area of work.
4. **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.

5. Implementation challenges and recommended way forward:

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

- *Delays in in finance processes:* Late disbursement of quarterly allocation funds by the Treasury, continue to constrain program implementation and procurement of goods and services as per the program and procurement plans respectively. IFMIS has continuously slowed down implementation due to the system down times.
- *Limited Regional Presence/Accessibility:* KNCHR has only 5 Regional Offices and its Headquarters in Nairobi. The Regional Offices are located in North Rift, North Eastern, Coast Region, Central Kenya and Western Kenya. This limits accessibility of the Commission to other regions where the Commission has no presence. This problem is being addressed through joint initiatives with partners.
- *Inadequate staffing capacity:* A number of divisions operated with low staffing levels. This therefore, limited the capacity of the Commission to achieve its desired outputs for the period under review. The Commission has a total of 116 staff against the recommended staff establishment of 462.

- *Difficulty of working during the COVID-19 Pandemic:* The work from home directive following the COVID-19 outbreak presented various practical challenges for members. Shared spaces, unfamiliar working environment, lack of quietness, coupled with the various family responsibilities presented unique challenges in addition to mental anxiety over the pandemic outbreak.
- *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 in resolution of complaints.
- *Inadequate submission of documentation from petitioners:* Some members of the public fail to submit the required documentation for their allegations to be successfully investigated. Such included identification documents, evidentiary documents, medical documents among others. This led to delayed resolution of complaints. The Commission has continued to conduct human rights clinics to raise awareness of the public on the same, as well as making phone calls follow ups in cases where such petitioners can be reached by phone.
- *Inadequacy of funding:* The government's budgetary allocation to the Commission has funded most of the administrative and minimal programmatic costs hampering its achievement on some programs. This was against ever diminishing support from donors. Critical activities such as; *Transitional Justice and Penal Reforms* since the Commission had no funds allocation under Government of Kenya revenue stream.
- *Review of bills:* The short period given for public participation in the review of bills before Parliament continues to be a challenge facing the Commission. The short period coupled with unavailability of bills in public outlets compromises the Commission's ability to effectively respond to proposed legislation.

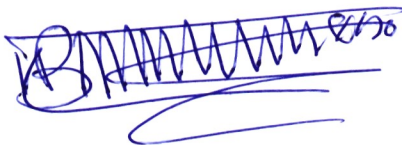
The following are recommendations to address the mentioned challenges:

- *On delays in in finance processes:* Need for the Treasury to look into the late disbursement of quarterly allocation funds and IFMIS system down times which continue to constrain program implementation and procurement of goods and services.
- *Limited Regional Presence/Accessibility:* The Commission will continue working with partners across the country to cover areas which it has limited accessibility.

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- *Inadequate staffing capacity:* The Commission will expand its internship program at the head quarter and also the regional offices to address the staffing gap.
- *Insecurity in project areas:* The Commission will work with the National Police Service and the Local Administration Officers when undertaking activities in insecure areas. On security of staff, a lot of emphasis will be placed on training of staff on security and safety.
- *Delayed resolution of complaints and obstruction of justice:* The Commission will continue to engage other national institutions and oversight bodies to enhance the understanding of human rights work and the importance of synergy among the national institutions. Strengthening of partner referral 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.
- *Inadequacy of funding:* 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 Treasury to increase allocations in order to cater for program work.
- *Review of bills:* The Commission will continue advocating for standardized timelines for review of bills by members of public and interested institutions as well as availing copies of the bills in public outlets on time.

Signed:



Dr. Bernard Mogesa, PhD, CPM

Secretary to the Commission/Chief Executive Officer

III. STATEMENT OF PERFORMANCE AGAINST KNCHR'S PREDETERMINED OBJECTIVES

Introduction

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

The National Commission's mandate as provided for in Article 59(2) and Article 249 of the CoK is broadly interpreted as follows:

1. To promote human rights, fundamental freedoms and Constitutionalism; and,
2. To protect and secure the observance of human rights and fundamental freedoms in all spheres of life.

Section 8 of the KNCHR Act stipulates the functions of the National Commission. These mandates are implemented through various strategies including research, advocacy, lobbying, education and training, outreach, conducting investigations, issuing advisories and publications, monitoring of state's compliance to treaty body mechanisms, among others. The Commission implements its programmes in partnership with other state institutions and civil society organizations.

The key strategic objectives as per the strategic plan for FY 2018 to 2023 are to:

- a) To promote and deepen a culture of human rights and fundamental freedoms among the public.
- b) To entrench and secure observance of human rights principles and standards by public and private institutions.
- c) To secure appropriate redress & accountability for HR violations and respect for the rule of law.
- d) To enhance efficiency, effectiveness and sustainability of the National Commission.



Our Strategic Focus (2018-2022)

7

Vision: A society that enjoys human rights and fundamental freedoms

Mission: To protect and promote human rights and freedoms through policy, law and practice

Strategic Goal: Increased enjoyment of rights and fundamental freedoms

Strategic Objective 1: To promote and deepen a culture of human rights 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.

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

Progress on attainment of Strategic Objectives

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

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1.

Program	Strategic Objectives	Outcome	Indicator	Performance
Protection and Promotion of Human Rights	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: Survey Better but still unequal: The State of Human Rights in Kenya (2019) release in 2020</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: Survey on Implementation of constitution and Bill of rights 2020</p>
	SO2: To entrench and secure observance of human rights principles and	Enhanced observance of human rights standards and principles by duty bearers	Percent of duty bearers who observe minimum human rights standards and principles	<p>A total of over 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</p>

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	standards by all public and private institutions.			paramilitary and Department of Social Protection. Source : KNCHR Complaints Management System
	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	73.03% of human rights petitions were resolved through Legal advice and ADR; 26.48% were admitted ; 0.49% petitions are still pending. Of these petitions 53.93% were ECOSOC rights related ; 40.03% Civil and political rights and 6.04% were group rights Source : KNCHR Complaints Management System
	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 a survey done in 2020, 39% of the respondents stated that the Kenya National Commission on Human Rights (KNCHR) is the most active and visible in the fight for citizens' human rights Source: Survey on Implementation of constitution and Bill of rights 2020</p> <p>2. Re-accredited "A" status by the Global Alliance for National Human Rights Institutions (GANHRI) PSC Report : Ranking – Good ranking among constitutional commissions</p> <p>3. Awarded FIRE Award on Best Financial reporting among Constitutional Commissions</p>

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Kenya National Commission on Human Rights (KNCHR) exists to transform lives. This is our purpose; the driving force behind everything the Commission does. It is what guides the Commission to deliver on its mandate; which is founded on the following human rights based pillars and mandate;

- i. To protect the sovereignty of the People (*Protection mandate*);
- ii. To promote constitutionalism (*Promotion mandate*); and

KNCHR acts as a watchdog in order to secure the observance of human rights and freedoms of all state organs, including national security and private institutions and ultimately promote constitutionalism.

As a corporate body, the Commission is accountable to the People of Kenya for the programmatic work it undertakes based on its mandate. The Commission has put in place structures and has developed policies to implement and entrench corporate social responsibility accountability and good governance in the delivery of its mandate as a National Human Rights Institution. The Commission puts the customer and the citizen first, delivering relevant services, and improving operational excellence. On this front, KNCHR is aptly guided by its service delivery charter to create awareness amongst the people of Kenya on our mandate and services, core values, standards, citizen obligation and our commitment to continuous improvement in our services to all.

Below is a brief highlight of our achievements on corporate social responsibility sustainability:

1. Sustainability strategy and profile

Human rights are relevant to the economic, social and environmental aspects of corporate activity. For example, labour rights requiring companies to pay fair wages affect the economic aspect. 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, such as the right to clean and safe drinking water. In the Kenyan context, this co-relation between corporate social responsibility and human rights is aptly enshrined in the Constitutional articles; 41 (labour rights), 42 (environmental rights) and 43 (economic and social rights)

So, while the primary responsibility for the enforcement of international human rights standards lies with national governments, there is a growing acceptance that corporate bodies also have an important role to play. Organizations impact on human rights in significant ways. These impacts have

increased over recent decades as the economic might and political influence of corporations has grown, and as corporations has become more involved in delivering services previously provided by governments.

Institutions have come to recognize that part of being a good corporate citizen includes respecting the human rights of those who come into contact with the organization 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). Organizations are also responding to the fact that many consumers and investors expect them to act in a socially responsible manner. The extent to which a company implements a comprehensive CSR program can influence consumer and stakeholder decisions and in this case the government, customers and the citizenry are the majority shareholders.

Section 8 (h) of the Kenya National Commission on Human Rights Act mandates the Commission to collaborate and form relationships with other bodies and institutions to enhance sustainability of the CSR. KNCHR works with all the Chapter 15 Commissions to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanism for referrals and collaboration.

2. Environmental performance

The Kenya National Commission on Human Rights is committed to sustainable development (meeting the needs of the present without compromising the ability of future generations to meet their own needs) as a guiding principle within our work. Concern for the environment is an integral and fundamental part of this commitment. KNCHR aim is to reduce the impact on the environment from our operations. Our mandate as a human rights watch-dog and having base in the regions to serve clusters of Counties, KNCHR assesses the environmental impacts of our operations and set objectives and targets in order to improve our environmental performance. The Commission;

- Promotes and encourages involvement of local communities in environmental initiatives/schemes and specifically on areas targeting business and human rights. The Commission, in liaison with other stakeholders has developed a national action plan on business and human rights;
- Promotes responsibility for the environment within the organization and communicates and implements the environmental policy at all levels within the workforce;

- Reduces the use of energy, water and other resources in its work stations;
- Comply with all relevant environmental legislation/regulation as established by NEMA; and
- Identify and provide appropriate training, advice and information for staff and encourage them to develop new ideas and initiatives.

3. Employee welfare

KNCHR has a well-defined staff welfare scheme that is meant to support the members on need basis. Further section 23 of the Kenya National Commission on Human Rights Act gives the Commission powers to appoint staff as may be necessary to ensure the proper discharge of its functions. The recruitment process of staff at the Commission is governed by the Human Resource Policy and Manual. The recruitment process is set out in section 3 of the Human Resource Policy and Manual.

The objective of recruitment is to ensure that the Commission recruits competent staff and deliberate measures are taken to ensure regional and gender diversity in the composition of the staff. The authority to recruit staff is vested in the Commissioners and at some level the Commission Secretary is responsible guided by the Human Resource Policy and Manual.

The Commission is an equal opportunity employer and ensures diversity during recruitment of staff. The Commission staff outlook represents the principle of pluralism as follows:

- (a) Representation of women stands at 40% and representation of men stands at 60%;
- (b) At senior management level, comprising of Deputy Directors and Assistant Directors, representation of women stands at 42.8% as against 57.2% representation of men;
- (c) The Director of Research, Advocacy and Outreach Directorate is a woman. The Commission has one Deputy Director at senior management level who is a person with disability;
- (d) The Commission has representation from 22 diverse ethnic groups. 13 diverse ethnic groups are represented among senior management staff. 6 ethnic minority groups are represented in the Commission; and
- (e) The Commission has two persons with disabilities in post.

The Commission has a well-defined career structure for its staff which attracts, motivates and facilitates retention of suitably qualified and competent staff. The staffs have clearly defined job descriptions and specifications with clear delineation of duties and responsibilities at all level within

the career structures. This enables the staff to understand the requirements and demands of their jobs. The Commission has established standards for recruitment, training and advancement within the career structures on the basis of qualification, knowledge of the job, merit and ability as reflected in work performance and results. This is harnessed by the Commission's appraisal and rewards system. The Commission has also provided a lactating room for its female employees.

4. Market place practices:

a) Responsible competition practice:

The provisions in the KNCHR's founding law formalises relationships and cooperation between the Commission and civil society groups. KNCHR also cooperates with NGOs, trade unions, professional organisations, individuals and organisations espousing trends in philosophical or religious thought, universities and qualified experts, parliament and government departments. KNCHR's Strategic Plan 2018-2023 was developed following consultations with key partners, stakeholders, organizations and individuals. Further as a manifestation of responsible competition practice, the Commission has played a critical role in the establishment and operations of various working groups namely:

- (a) *Referral Partners Network Working Group;*
- (b) *Penal Reforms Working Group;*
- (c) *Death Penalty Working Group;*
- (d) *Judicial Reforms Working Group;*
- (e) *Kenya Transitional Justice Network Working Group;*
- (f) *Police Reforms Working Group;*
- (g) *Human Rights Defenders Working Group;*
- (h) *Protection Working Group on Internal Displacement (PWGID);*
- (i) *Intersex Person's Implementation Coordination Committee*

To ensure responsible competition practice, the Commission has also developed and adopted the following policies geared towards enhancing efficiency and effectiveness in the delivery of its mandate:

- (a) *Corporate Social Responsibility Policy:* As a responsible corporate citizen, KNCHR recognizes the need to engage with its diverse public and stakeholders through CSR in order to cultivate good relations in the environment we operate in. KNCHR's core responsibility to its various stakeholders is to work closely with them to pursue the enhancement and fulfilment of corporate values through sound business practices in order to promote a sustainable society.

- (b) *Corporate Communication and Branding Strategy*: Approved on 2 March 2020, the ultimate goal of this Communication and branding strategy is to position the Kenya National Commission on Human Rights as the flagship Commission that informs, educates and communicates to all Kenyans of all spheres about the protection, promotion and fulfilment of human rights and fundamental freedoms.
- (c) *Specific Leadership and Integrity Code for State Officers* in the Kenya National Commission on Human Rights: The code of conduct was developed pursuant to section 37 of the *Leadership and Integrity Act* to provide for standards of ethical conduct in leadership for the Chairpersons and the Commissioners;
- (d) *Code of Conduct and Ethics for the Kenya National Commission on Human Rights Staff*: The Code of Conduct was developed and gazetted on the 29 April 2016 pursuant to the *Leadership and Integrity Act, 2012*. It prescribes rules and codes of conduct which all staff at the Commission must abide by in the course of discharging their duties;
- (e) *Records Management Policy*: The policy was developed and adopted in 2017 to guide the Commission in the management of its records in all formats including electronic;
- (f) *Customer Delivery Service Charter*: The Commission has updated and adopted a new Customer Delivery Service Charter whose objective is to create awareness amongst Kenyans on the Commission's mandate, core values, services provided, standards set and restating the Commission's commitment to continuous improvement of its services;
- (g) *Risk Management Policy, 2017*: Adopted in July 2017, the Commission's Risk Management Policy highlights the Commission's approach to Risk Management. Through the Policy, the Commission is able to minimise threats and maximise opportunities by securing effective contingency plans. This is critical for institutional efficiency and sustainability;
- (h) *Internship Policy*: Adopted in May 2016, the Internship Policy provides guidelines to be followed in administering student's attachment, internship and volunteer programs;
- (i) *Information Communication and Technology Policy*: The ICT Policy sets out rules and guidelines about appropriate use of company equipment, network and internet access;
- (j) *Transport Policy*: the Policy provides guidelines on proper utilization of Commission vehicles and resources for transportation;
- (k) *Investigations Manual and Standards Operating Procedures*: The Manual provides guidelines to investigation officers on rules and procedures to be followed during investigations; and,

(l) *ADR Manual and Guidelines*: The Manual provides guidelines on the application of alternative dispute resolution at the Commission.

(m) *Gender and Diversity Mainstreaming Policy and Action Plan 2015-2020*: The policy provides guidance on mainstreaming gender and other diversities for Kenya National Commission on Human Rights in programming, resource allocation, and capacity strengthening to achieve inclusion, equality, non-discrimination and equity.

b) Responsible Supply chain and supplier relations:

The Commission maintains a list of pre-qualified suppliers which is regularly updated. The suppliers are informed on matters of pre-qualification by downloading the requisite form from KNCHR's website; obtaining bid documents for quotations and tenders from our offices upon invitation to bid and compliance to the Public Procurement & Asset Disposal Act 2015 and Public Procurement and Asset Disposal Regulations, 2020. There is also an existing annual procurement plan that clearly states the provision of goods and services to be procured competitively to allow diverse participation of all in the process.

On enhancing accountability, the Commission has ensured that in its public procurements, vulnerable persons enjoy preference in line with the constitutional values as well as legal requirements. Indeed, in a communication from the National Treasury the Kenya National Commission on Human Rights was cited as the only Commission (out of 12 Commissions) that awarded at least 30 per cent of its total procurement spent to the disadvantaged group (Youth, Women and Persons with Disabilities) under the Access to Government Procurement Opportunities (AGPO) program. The Commission's obligation and commitment to its suppliers of goods and services are also documented in the corporate service delivery charter.

c) Responsible marketing and advertisement:

As a public institution, and more importantly a National Human Rights Institution established to breathe life into the letter and spirit of the Constitution, KNCHR endeavours to be publicly accountable to the performance of its duties in line with the mandate given in its constitutive Act. One of the means we promote accountability of our work is through the use of public communication. KNCHR enhances awareness and increase visibility of its work through community awareness programmes, new media activations and traditional media engagement. These collective actions further work towards establishing and maintaining positive relations between the Commission and its various stakeholders, both internally and externally. Marketing and advertisement are carried out in accordance with the established laws, policies and practices. With access to the internet penetrating both rural and urban areas, Kenya National Commission on Human Rights deploys social media and other traditional means of advertisement such as; radio, TV as its public communication tools, developing messages for both citizens and policy makers.

d) Product stewardship:

The Commission has quasi-judicial power conferred upon it by Article 252 (1) and (3) of the Constitution which confers on each of the independent offices and constitutional commissions the powers necessary for conciliation, mediation and negotiation. Within the Human Rights context globally, Alternative Dispute Resolution mechanisms have become increasingly popular as a strategic choice to enhance access to justice as well as to protect and promote human rights.

Part II of the KNCHR Act, 2011, guides the work of Complaints and Investigations and Redress directorates. The Complaints and Investigations directorate receives complaints of alleged violations of human rights, investigates them and advises the Commission on possible options for redress. The directorate investigates human rights violations and endeavours to resolve the matters before it using non- judicial mechanisms such as ADR (conciliation, mediation and negotiation), investigative hearings and public inquiries as well as judicial mechanisms such as filing public interest litigations.

5. Community Engagements-

As the body charged with the protection and promotion of human rights in Kenya, the Commission has implemented its role of protection and promotion of the rights of Human Rights Defenders through various initiatives as follows;

- (a) Processed and investigated complaints on human rights violations against Human Rights Defenders at the grassroots;

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- (b) Collaborating with the Witness Protection Agency and Defenders Coalition-the National Coalition of Human Rights Defenders to provide safe houses for witnesses of human rights cases;
- (c) Support to Human Rights Defenders in conflict with the law through representation and watching brief by our lawyers on *pro bono* basis;
- (d) Free training of magistrates and judicial officers on rights of Human Rights Defenders;
- (e) Review of bills and policies to check on their compliance with national and international human right standards and issuing advisories to the county assemblies and both Senate and the National Assembly;
- (f) Partnerships and dialogue with relevant bodies such as the council of governors, county assemblies' forum, parliamentary caucuses such as the Kenya Parliamentary Human Rights Association (KEPHRA) and the Parliamentary Caucus on Business and Sustainable Development Goals.
- (g) Lobbying for enactment/ amendment of legislation or policy on a certain human rights concern or matter of public interest. For instance, the Commission took an active part in advocating for the passage of the Prevention of Torture Act and the National Coroners Service Act through the Kenya Parliamentary Human Rights Caucus.
- (h) Convening and facilitating stakeholders' engagements to elicit views on particular proposed legislation or policy and encouraging their participation in the public participation processes. For example, the Commission has on various occasions convened disabled persons' organisations to discuss the recent proposed amendments to the Persons with Disabilities Act, 2003 and the Mental Health Act and present joint memoranda on key issues.
- (i) Sensitisation and capacity building on implications of certain government policy and legislative proposals
- (j) Direct engagement with the House Committees and sponsors of Bills on salient issues
- (k) Working closely with various actors such as the Office of the Attorney General and Department of Justice; direct engagements with parliamentary committees and the relevant line Ministries.
- (l) The Commission has carried out a study on Alternative Justice Systems.

V. STATEMENT OF ENTITY 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, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the 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, 2021, and of the entity's financial position as at that date. The Accounting Officer 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)

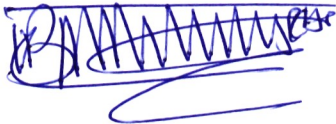
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financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that 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 7 January 2022.



Commission Secretary/CEO (PS)

Name: Dr. Bernard Mogesa



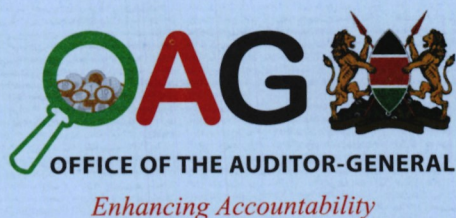
Finance Manager/HAU

Name: John Wamwanga

ICPAK Number: 2872

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and 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 purposes.
- 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 under 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 the Kenya National Commission on Human Rights as set out on pages 1 to 23, which comprise the statement of assets

and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statements 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with 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

As disclosed under Note 15.1 to the financial statements, the Commission had pending bills totaling Kshs.8,257,097 in respect of supply of goods as at 30 June, 2021 that were not settled during the year but were instead carried forward to 2021/2022 financial year. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be first charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

The Commissioners are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Commission 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 overall 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 of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 January, 2022

Kenya National Commission on Human Rights (KNCHR)
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VI. STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 30 JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	26,275,586	160,491,495
Exchequer releases	2	365,921,675	394,801,219
TOTAL RECEIPTS		392,197,261	555,292,715
PAYMENTS			
Compensation of Employees	3	243,647,455	243,417,679
Use of goods and services	4	95,990,110	132,697,858
Social Security Benefits	5	26,892,259	11,491,679
Acquisition of Assets	6	0	637,900
Other Payments- Donors	7	107,009,622	36,465,657
TOTAL PAYMENTS		473,539,446	424,710,773
SURPLUS/DEFICIT		(81,342,185)	130,581,942

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 7 January 2022 and signed by:



Commission Secretary/CEO (PS)
 Dr. Bernard Mogesa



Finance Manager/HAU
 John Wamwanga
 ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)

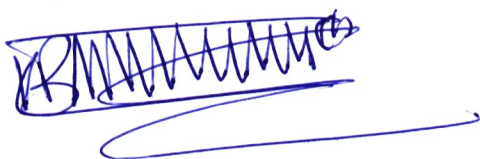
Reports and Financial Statements

For the year ended 30, June 2021

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

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	66,274,075	150,166,628
Total Cash and cash equivalent		<u>66,274,075</u>	<u>150,166,628</u>
Account Receivables			
Deposits	14.2	7,940,608	7,940,608
Accounts receivables – Imprests & Advances	9	1,182,820	1,647,638
Staff Debtors	9	174,081	115,558
Cash in Transit	9	9,236,090	6,279,428
Total Accounts Receivables		<u>18,533,599</u>	<u>15,983,231</u>
TOTAL FINANCIAL ASSETS		<u>84,807,674</u>	<u>166,149,859</u>
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS			
Fund balance b/fwd	10	166,149,859	35,567,917
Surplus/Deficit for the year		(81,342,185)	130,581,942
NET FINANCIAL POSITION		<u>84,807,674</u>	<u>166,149,859</u>

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 7 January 2022 and signed by:



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Dr. Bernard Mogesa



Finance Manager/HAU
John Wamwanga
ICPAK Member Number: 287

Kenya National Commission on Human Rights (KNCHR)


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For the year ended 30, June 2021

VIII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	26,275,586	160,491,495
Exchequer Releases	2	365,921,675	394,801,219
Payments for operating expenses			
Compensation of Employees	3	(243,647,455)	(243,417,679)
Use of goods and services	4	(95,990,110)	(132,697,878)
Social Security Benefits	5	(26,892,259)	(11,491,679)
Other Expenses- Donors	7	(107,009,622)	(36,465,637)
Adjusted for:			
Changes in receivables	12	(2,550,368)	(2,582,789)
Changes in payables		0	0
Net cash flow from operating activities		(83,892,553)	128,637,052
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	0	(637,900)
Net cash flows from Investing Activities		0	(637,900)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(83,892,553)	127,999,152
Cash and cash equivalent at BEGINNING of the year		150,166,628	22,167,476
Cash and cash equivalent at END of the year		66,274,075	150,166,628

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 7 January 2022 and signed by:



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Kenya National Commission on Human Rights (KNCHR)
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	107,000,000	0	107,000,000	26,275,586	80,724,414	25%
Exchequer releases	400,704,556	-27,047,276	373,657,280	365,921,675	7,735,605	98%
Total Receipts	507,704,556	-27,047,276	480,657,280	392,197,261	88,460,019	82%
PAYMENTS						
Compensation of Employees	259,537,490	-17,060,955	242,476,535	243,647,455	-1,170,920	100%
Use of goods and services	114,253,556	-9,986,321	104,267,235	95,990,110	8,277,125	92%
Social Security Benefits	26,913,510		26,913,510	26,892,259	21,251	100%
Acquisition of Assets						
Other Payments- Donors	107,000,000		107,000,000	107,009,622	-9,622	100%
Total Payments	507,704,556	-27,047,276	480,657,280	473,539,446	7,117,834	99%
Surplus/ Deficit				(81,342,185)	81,342,185	

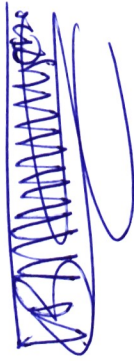
Notes:

- (a) The changes between the original budget and final budget was partially a consequence of reallocation by the Government and budget cut.
(b) There seem to be under-receiving under Proceeds from Domestic & Foreign Grants because we received 25% budgeted donor amount. However, this was because we had received surplus in the previous year on projects that were ongoing like EU, Dutch, Norway, GIZ and OSIEA. Thus we had funds surplus at close of previous Financial Year and a deficit this FY 2020/21.

**Kenya National Commission on Human Rights (KNCHR)
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(c) *There was under-expenditure on Use of Goods and Services of 8% because some of the key KNCHR budget lines such as Domestic Travel, internet and communication under this category had insufficient balances. In this case, the affected expenses could not be booked in IFMIS for payment and later remained outstanding as Pending Bills. Instead, there was surplus balance on other lines that had been sufficiently resourced like printing and rent.*

The entity financial statements were approved on 7 January 2022 and signed by:



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Dr. Bernard Mogesa



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John Wamwanga
ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
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XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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	107,000,000	0	107,000,000	26,275,586	80,724,414	25%
Exchequer releases	400,704,556	-27,047,276	373,657,280	365,921,675	7,735,605	98%
Total Receipts	507,704,556	-27,047,276	480,657,280	392,197,261	88,460,019	82%
PAYMENTS						
Compensation of Employees	259,537,490	-17,060,955	242,476,535	243,647,455	-1,170,920	100%
Use of goods and services	114,253,556	-9,986,321	104,267,235	95,990,110	8,277,125	92%
Social Security Benefits	26,913,510		26,913,510	26,892,259	21,251	100%
Acquisition of Assets						
Other Payments- Donors	107,000,000		107,000,000	107,009,973	-9,973	100%
Total Payments	507,704,556	-27,047,276	480,657,280	473,539,797	7,117,483	99%
Surplus/ Deficit				(81,342,536)	81,342,536	

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

Notes

The entity financial statements were approved by the Commission on 7 January 2022 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa



Finance Manager/HAU
John Wamwanga
ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
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XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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	507,704,556	-27,047,276	480,657,280	473,539,446	7,117,834

(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 27 million of approved budget during Supplementary budget and not reallocation within the budget as per IPSAS 1.7.23

XIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis 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) recognises 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, Open Society Institute for Eastern Africa(OSIEA), European Union and Deutsche Gesellschaft fur Internationale (GIZ), Embassy of Switzerland (SDC) and Danish Institute on Human Rights (DIHR).

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 2021, 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 2020/21.

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 2021, 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 2020 for the period July 2020 to 30 June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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 2021.

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)

Reports and Financial Statements

For the year ended June 30, 2021

XIV. 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	2020-2021	2019-2020
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
Deutsche Gesellschaft fur Internationale –Migrant Rights & CPS (K167,K173)		I		9,404,372	7,932,049
Royal Norwegian Embassy (141)		I		0	32,905,561
Royal Netherlands Embassy (137,163)		I		0	48,508,313
European Union (132,152,154,160)		I		0	43,496,573
Open Society Institute for East Africa (K133,139)		I		0	21,759,000
German Embassy (K134,140,161)		I		0	4,000,000
Danish Institute on Human Rights (DIHR)		I		4,712,026	0
Embassy of Switzerland		I		10,227,359	0
UNDP		D		0	1,890,000
Other				1,931,829	
Total				26,275,586	160,491,495

2 EXCHEQUER RELEASES

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	79,338,622	74,431,202
Total Exchequer Releases for quarter 2	67,429,878	133,116,570
Total Exchequer Releases for quarter 3	101,649,288	62,569,777
Total Exchequer Releases for quarter 4	117,503,887	124,683,670
Total	365,921,675	394,801,219

Exchequer received was at 100% totalling budget amount requested on lines that had funds in IFMIS Kes 365,921,675.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2021

3 COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	243,647,455	243,417,679
Gratuity Civil servants		
Total	243,647,455	243,417,679

4 USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	438,374	964,642
Communication, supplies and services	3,471,152	11,157,027
Domestic travel and subsistence	26,884	3,464,243
Foreign travel and subsistence	0	1,682,697
Printing, advertising and information supplies & services	246,170	1,687,830
Rentals of produced assets	53,372,367	54,158,798
Training expenses	313,000	505,800
Hospitality supplies and services	277,884	1,235,071
Insurance costs	28,533,593	36,641,138
Office and general supplies and services	81,593	997,864
Fuels Oil & Lubricants	1,080,587	3,001,989
Other operating expenses	5,123,060	6,680,441
Routine maintenance – vehicles and other transport equipment	2,325,016	2,705,817
Routine maintenance – other assets	700,430	4,112,612
Gratuity Civil servants		3,701,890
Total	95,990,110	132,697,878

-In FY202021 we have re-classified Gratuity payment to staff and placed it under this Social Security Benefits below in Note 5 but in prior year the same had been classified here under Use of goods and services as was treated during budgeting process.

5 SOCIAL SECURITY BENEFITS

Explanation	2020-2021	2019-2020
	Kshs	Kshs
Government pension and retirement benefits	21,917,310	11,491,679
Gratuity Civil servants	4,974,949	
Total	26,892,259	11,491,679

-This is contributory provident fund for KNCHR staff held by BRITAM and National Social Security Fund (NSSF)
-In FY202021 we have re-classified Gratuity payment to staff of Kes 4,974,949 under this Social Security Benefits but in prior year the same had been classified under Use of goods and services in Note 4 above as was treated during budgeting process.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2021

6 ACQUISITION OF ASSETS

Non-Financial Assets	2020-2021	2018-2019
	Kshs	Kshs
Refurbishment of Buildings		637,900
Purchase of Vehicles and Other Transport Equipment		
Purchase of Office Furniture and General Equipment		0
Purchase of ICT Equipment, Software and Other ICT Assets		0
Purchase of Specialized Plant, Equipment and Machinery		
Total		637,900

During the year 2020/21, KNCHR was not funded to acquire assets neither did the organization receive assets from Ministry of ICT.

7 OTHER EXPENSES

	2020-2021	2019-2020
	Kshs	Kshs
Other expenses- Donors	107,009,622	36,465,657
Total	107,009,622	36,465,657

(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 14c below.

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

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)	2020-2021 Kshs	2019-2020 Kshs
Central Bank of Kenya, 01-010-R085(1000181702),Kes		R		1	7,554,881
Central Bank of Kenya2-165, (1000182431),Kes		R		0	0
GOK Salary A/c ,Kenya Commercial Bank,Moi Ave. 1204904316,Kes		R		350	
GOK,Kenya Commercial Bank, 1103251996,Kes		R		384,063	25,393
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes		R		36,758,367	43,383,241
EU/DGSP, Kenya Commercial Bank,1113793821,Kes		R		4,686,261	38,006,653
Dutch Embassy(NED), Kenya Commercial Bank,1103254723,Kes		R		17,247,111	34,958,190
Danida(GTZ-SJ-German Embassy), Kenya Commercial Bank,1116749068, Kes		R		1,931	2,997
EU CEFA (GIZ-Gogo), Kenya Commercial Bank,1129279790, Kes		R		1,181,740	2,357,196
Norwegian Embassy, Kenya Commercial Bank,110321311,Kes		R		1,855,077	19,077,021
HelAge-GIZ3, Kenya Commercial Bank,1146399022, Kes		R		4,122,548	4,333,928
Kitale-KCB-1113451610		R		17,290	71,296
Wajir-KCB-1105193446		R		4,356	362,045
Mombasa-KCB-1140166506		R		2,280	1,428
Kisumu-KCB-1207994898		R		8,605	4,244
Nyahururu-KCB-1271793261				4,095	28,116
Total				66,274,075	150,166,628

-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)
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

<i>Description</i>		2020-2021	2019-2020
		Kshs	Kshs
a)Government Imprests & Advances	-Annex5	1,182,820	1,647,638
b)Staff Debtors	-Annex5	174,081	115,558
c)Clearance Accounts / Cash in Transit	-Annex 4	9,236,090	6,279,428
Total		10,592,991	8,042,623

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

10 FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	164,386,663	34,180,626
Cash in hand		
Accounts Receivables	1,763,196	1,387,291
Accounts Payables		-
Total	166,149,859	35,567,917

Kenya National Commission on Human Rights (KNCHR)**Reports and Financial Statements****For the year ended June 30, 2021***NOTES TO THE FINANCIAL STATEMENTS (Continued)***11 PRIOR YEAR ADJUSTMENTS**

There is no provision for prior year adjustment in the Financial Year 2020/21. However, there had been a prior year adjustment in the previous year 2018/19.

12 CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Outstanding Imprest as at 1 July 2020 (A)	1,763,196	1,387,291
Imprest issued during the year (B)	50,000,000	50,000,000
Imprest surrendered during the year (C)	50,406,287	49,624,095
Net Changes in account receivables D= A+B-C	1,356,909	1,763,196
Changes in Cash in Transit	9,236,090	6,279,428
Deposits	7,940,608	7,940,608
Total Receivables	18,533,607	15,983,232
Net Change in Receivables	-2,550,375	

13 EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	26,275,586	160,491,495
External assistance received as loans and grants		
Total	26,275,586	160,491,495

a) External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants	26,275,586	160,491,495
Total	26,275,586	160,491,495

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b).Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	26,275,586	160,491,495
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	26,275,586	160,491,495

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

13.2 c) ***c).Classes of providers of external assistance(Payments)***

	2020- 2021	2019- 2020
Description	Kshs	Kshs
Bilateral donors:		
Royal Norwegian Embassy- 141	17,418,326	13,635,532
GIZ Better Migration Management/CPS- 173,167	12,315,108	870,359
German Embassy HRD-K161	352,541	3,978,177
Open Society Institute of East Africa (OSIEA)- 165	82,148	9,320,462
Royal Netherlands Embassy- 163	17,749,650	8,661,127
Danish Institute on Human Rigjhts (DIHR)- 169,171,172	1,732,797	
Switzerland Embassy-SDC- 170	6,669,895	
European Union,166,153	34,053,102	
Other	16,636,055	
Total	107,009,622	36,465,657

KNCHR received funding from bilateral donors for welfare assistance to address Human rights violations in Kenya.
This was in line with KNCHR mandate of Protection and Promotion of Human Rights within Kenyan borders.

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14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings (Refurbishment of office)		
Construction of civil works		0
Supply of goods	8,257,097	2,789,882
Supply of services		0
	8,257,097	2,789,882

14.2 SHORT TERM DEPOSITS

Description	2020-2021	2019-2020
	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
	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.

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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 2010/21. KNCHR received a clean audit report and also was Financial Reporting (FiRe) Award winner for 2020.	N/A	N/A	N/A

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Date	Invoice No.	Supplier	Nature of goods/services	Balance b/f FY2019/20 Kshs	Additional for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/21 Kshs	Remarks
		Various	Various	2,789,882		2,789,882		
07.08.2020	INV076491	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for August 2020		308,118		308,118	Insufficient funds
08.09.2020	INV076862	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for September 2020		308,118		308,118	Insufficient funds
07.10.2020	INV077256	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for October 2020		308,118		308,118	Insufficient funds
07.11.2020	INV077653	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for November 2020		308,118		308,118	Insufficient funds
08.12.2020	INV078039	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for December 2020		308,118		308,118	Insufficient funds
08.01.2021	INV078418	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for January 2021		313,523		313,523	Insufficient funds
04.02.2021	INV078808	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for February 2021		313,523		313,523	Insufficient funds
08.03.2021	INV079181	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for March 2021		313,523		313,523	Insufficient funds
07.04.2021	INV079573	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for April 2021		313,523		313,523	Insufficient funds
08.05.2021	INV079953	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for May 2021		313,523		313,523	Insufficient funds
07.06.2021	INV080320	MTN Business	Provision of internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) for June 2021		313,523		313,523	Insufficient funds

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31.10.2020	81-102021	Safaricom PLC	Provision of internet Services for Laikipia and Wajir Regional offices for October 2020	90,456	90,456	Insufficient funds
10.08.2021	INV 13882	Oracom	Oracom Software Licence Annual Renewal for 2020 -2021	476,064	476,064	Procurement couldn't locate the request in IFMIS then later closure of IFMIS
03.05.2021	31706	Kenya Re-insurance	Kisumu Office for the month of April, May, June 2021	422,166	422,166	Insufficient funds
31.03.2021	p/21/28686	Berl Orao	LSK Annual subscription fee for Beryl Orao and Ann Many Okutoyi for 2020 -2021	40,720	40,720	Insufficient funds
12.03.2021	RCT/21/052104	Jacqueline Ingutiah	LSK Annual subscription fee for Jacqueline Ingutiah for 2020 -2021	20,360	20,360	Insufficient funds
01.12.2020	RCT/20/142209	Berl Orao	CPD Seminar	1,500	1,500	Insufficient funds
01.12.2020	RCT/20/142252	Berl Orao	CPD Seminar	1,500	1,500	Insufficient funds
01.12.2020	RCT/20/142258	Berl Orao	CPD Seminar	1,500	1,500	Insufficient funds
01.04.2021	13	Dasheq cleaners	Cleaning services offered to wajir office for April, May and June 2021	90,000	90,000	Insufficient funds
01.10.2020	GRD20/011492,GRD 20/011493,GRD20/011482	G4S Kenya	Wajir Office for the month of July, August, September 2020	255,348	255,348	IFMIS Closure
06.04.2021	GRD20/011503, GRD20/011940,GRD 20/012753	G4S Kenya	Wajir Office for the month of October, Nov, Dec 2020	255,348	255,348	IFMIS Closure
01.01.2021	GRD21/000452, GRD21/001560, GRD21/002341	G4S Kenya	Security services offered to wajir office for January, February and March 2021	255,348	255,348	Insufficient funds
01.04.2021	GRD21/003188, GRD21/004213, Pro21/00000048GR D	G4S Kenya	Security services offered to wajir office for April, May and June 2021	255,348	255,348	Insufficient funds
14.06.2021	11390	West field motors ltd	Motor vehicle repairs and maintenance	42,691	42,691	IFMIS Closure
22.06.2021	PRN 2020210001652055	Kenya Revenue Authority	Payment of stamp duty on Tenancy agreement between AFC and KNCHR	63,280	63,280	IFMIS Closure
03.05.2021	567	Skitex Cleaning Services ltd	Cleaning services for Kitale office for June 2021	20,000	20,000	Insufficient funds
06.07.2020	009	Maalim Mohammed	Wajir Staff House for the month of July to Dec 2020	556,800	556,800	IFMIS Closure
08.03.2021	010	Maalim Mohammed	Wajir Staff House for the month of Jan to March 2021	278,400	278,400	IFMIS Closure
05.04.2021	011	Maalim Mohammed	Wajir Staff House for the month of April, May ,June 2021	278,400	278,400	IFMIS Closure
20.04.2021	11	Ahmed Abdi	Wajir Office for the month of April, May ,June 2021	150,000	150,000	IFMIS Closure

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		Mohamed	2021						
13.05.2021	INV000362	Agricultural Finance	Kitale Office for the month of April, May, June 2021			484,006		484,006	IFMIS Closure
06.04.2021	554	Skitex Limited	Kitale Office for the month of March 2021			20,000		20,000	IFMIS Closure
30.03.2021	568	Skitex Limited	Kitale Office for the month of April 2021			20,000		20,000	IFMIS Closure
30.04.2021	566	Skitex Limited	Kitale Office for the month of May 2021			20,000		20,000	IFMIS Closure
25.03.2021	50549650	Rentokil Limited	Kitale Office for the month of March to June 2021			3,923		3,923	IFMIS Closure
20.04.2021	SINV-04406	Chania Limited	Mombasa Office for the month of April 2021			37,642		37,642	IFMIS Closure
03.05.2021	SINV-04465	Chania Limited	Mombasa Office for the month of May 2021			37,642		37,642	IFMIS Closure
20.04.2021	SINV-04405	Chania Limited	Nairobi Office for the month of April 2021			71,806		71,806	Insufficient funds
03.05.2021	SINV-04464	Chania Limited	Nairobi Office for the month of May 2021			71,806		71,806	Insufficient funds
01.05.2021	SINV-04463	Chania Limited	Nairobi Office fumigation May 2021			48,000		48,000	IFMIS Closure
30.11.2020	SINV-03798	Chania Cleaners Limited	Cleaning services for Nairobi office November 2020			70,568		70,568	Insufficient funds
13.01.2021	INV50339	Radar Limited	Security services for Mombasa office for January 2021			68,440		68,440	Insufficient funds
14.04.2021	51547	Radar Limited	Security services for April 2021			68,440		68,440	Insufficient funds
05.05.2021	51840	Radar Limited	Security services for May 2021			68,440		68,440	Insufficient funds
05.07.2021	52462	Radar Limited	Security services for June 2021			68,440		68,440	Insufficient funds
07.07.2021	4637	Chania Cleaners Limited	Cleaning services for June 2021			37,642		37,642	Insufficient funds
01.05.2021	B1-20064944428	Safaricom PLC	Office Telephone for December 2020			5,000		5,000	Insufficient funds
01.05.2021	B1-20066393486	Safaricom PLC	Office Telephone for January 2021			4,225		4,225	Insufficient funds
01.05.2021	B1-20067866016	Safaricom PLC	Office Telephone for February 2021			4,977		4,977	Insufficient funds
01.05.2021	B1-20069345771	Safaricom PLC	Office Telephone for March 2021			3,563		3,563	Insufficient funds
29.06.2021	B1-20069538055	Safaricom PLC	Office Telephone for April 2021			5,000		5,000	Insufficient funds
29.06.2021	B1-20071079137	Safaricom PLC	Office Telephone for May 2021			1,999		1,999	Insufficient funds
30.06.2021	B1-20073659769	Safaricom PLC	Office Telephone for June 2021			1,399		1,399	Insufficient funds
30.06.2021	B1-20073710403	Safaricom PLC	Office Telephone for June 2021			181		181	Insufficient funds
16.12.2020	42420	IHRM	24th Annual IHRM conference			57,000		57,000	Insufficient funds
		TOTAL				2,789,882		2,789,882	8,257,097

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ANNEX 2 - ANALYSIS OF PENDING STAFF RECEIVABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021 (Kshs)	Outstanding Balance 2020 (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				1,356,909	1,763,196	

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f 2019/2020 Kshs	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f 2020/2021 Kshs
Land					
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 bought 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 us funds for assets.

2. ICT budget was moved to the Ministry of Information, Communication and Technology (ICT). However, during the Financial Year 2020/21, Kenya National Commission on Human Rights did not receive any ICT equipment.

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ANNEX 4 CASH IN TRANSIT (CIT)

Cash in Transit as at 30 June 2020 6,279,428
 Additional cash inter-borrowings not refunded 2,956,063
 Cash in Transit as at 30 June 2021 9,236,090

Date	Reference	Description	Dr.Kshs	Cr. Kshs	Remarks
		Opening Balance	6,280,028		
7/31/2020	B.charges	Bank charges-Jul.2020	7,720		Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)
8/17/2020	B.charge	Bank charges -Aug.2020	254		Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)
9/11/2020	7187	Cyrus Maweu (1007460)	0	4,200	GOK receipt
9/30/2020	004064	Kenya School of Government- Staff Job Evaluation training	406,000		Invoiced not paid lack of funds
10/15/2020	004068	Commissioner of Income Tax-Kenya School of Government	7,250		Invoiced not paid lack of funds
10/31/2020	B.charge	Bank charges	254		Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)
11/23/2020	004101	Gladys Wairimu Kariuki (Rent Jul-Sep'20)	273,518		Not Claimed/ not expensed. To be refunded by GOK/CBK
11/25/2020	004102	Gladys Wairimu Kariuki (Rent Oct-Dec'20)	268,800		Not Claimed/ not expensed. To be refunded by GOK/CBK
11/25/2020	004104	Total Kenya Ltd (Fuel for Oct'20)	232,630		Not Claimed/ not expensed. To be refunded by GOK/CBK
12/9/2020	004109	Commissioner of Income Tax- 2% Gladys Karuki-004101	4,800		Not Claimed/ not expensed. To be refunded by GOK/CBK
12/9/2020	004109	Commissioner of Income Tax- 2% Gladys Karuki-004102	4,800		Not Claimed/ not expensed. To be refunded by GOK/CBK
12/17/2020	004113	Total Kenya Ltd-Fuel for Nov 2020	213,213		Not Claimed/ not expensed. To be refunded by GOK/CBK
12/31/2020	B.charge	Bank charges	6,909		Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)
1/28/2021	004118	Total Kenya Ltd- Fuel for Dec 2020	135,084		Not Claimed/ not expensed. To be refunded by GOK/CBK
1/31/2021	B.charge	Bank charges	7,934		Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)
26-Feb-21	7756	Refund for Raadar Ltd for chq. 004074		67,260	GOK receipt
26-Feb-21	7757	Refund for Raadar Ltd for chq. 004074		201,780	GOK receipt
2-Nov-20	4093	Radar Limited- security services for Mombasa office for June 2020	66,080		Not Claimed/ not expensed. To be refunded by GOK/CBK total VAT
2-Nov-20	4094	Radar Limited- security services for Mombasa office for July, Aug & Sept 2020	198,240		Not Claimed/ not expensed. To be refunded by GOK/CBK total VAT
16-Feb-21	4125	Commissioner of Income Tax- 2% withholding tax for Raadar 004093,004094	4,720		Not Claimed/ not expensed. To be refunded by GOK/CBK total VAT

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8-Jul-20	7637	Brenda Dosio - Accounting Chq.004033		20,000	To be receipted under office
30-Oct-20	Bank charge	Bank charges u/stated	0		
2/1/2021	004121	Gladys Wairimu Kariuki-Laikipia rent for Q3	245,760		Claimed CBK
2/8/2021	004122	Radar Ltd-Security services for Msa for Oct to Dec 2020	198,240		Claimed CBK
2/15/2021	004123	Total Kenya -Fuel for January 2021	133,818		Claimed CBK
2/16/2021	004124	Commissioner of Income Tax- 2% withholding tax for Total, 004118, 004113	5,708		Not Claimed/ not expensed. To be refunded by GOK/CBK total VAT
2/28/2021	Bank Charge	Bank charge -Feb.2021	254		To be claimed from GOK/CBK
3/4/2021	K054/002	Total Kenya Ltd- February 2021	161,412		Not Claimed/ not expensed. To be refunded by GOK/CBK
3/11/2021	K054/003	Commissioner of Income Tax- withholding VAT for Raadar, Total & Gladys (004121,004122,004118)	10,665		Not Claimed/ not expensed. To be refunded by GOK/CBK
3/15/2021	K054/004	Commissioner of Income Tax- 10% withholding rent	27,840		Not Claimed/ not expensed. To be refunded by GOK/CBK
4/9/2021	K054/024	Total Kenya- fuel for March 2021	214,314		Not Claimed/ not expensed. To be refunded by GOK/CBK
4/9/2021	K054/022	Ediface Enterprises Ltd - Supply of letter heads	28,008		Not Claimed/ not expensed. To be refunded by GOK/CBK
4/16/2021	Bank cahрге	Bank charges	254		To be claimed from GOK/CBK
4/16/2021	K054/028	Commissioner of income tax- Total Kenya Ltd-Feb 2021 fuel	2,811		Not Claimed/ not expensed. To be refunded by GOK/CBK
5/6/2021	7768	Refund of payment to Total Kenya chq. 004123	0	136,143	Claimed
5/14/2021	K054/041	Commissioner of Income Tax-Withholding tax-Ediface K054/022	492		Not Claimed/ not expensed. To be refunded by GOK/CBK
5/14/2021	K054/041	Commissioner of Income Tax-Withholding tax-Total Kenya 054/024	3,479		Not Claimed/ not expensed. To be refunded by GOK/CBK
5/31/2021	Bank charge	Bank charges	254		To be claimed from GOK/CBK
6/16/2021	K054/059	Commission of Income Tax- Withholding Tax-EU Grant expenses	24,729		Not Claimed/ not expensed. To be refunded by GOK/CBK
6/30/2021	K054/066	Ahmed Abdi Mohamed- Wajir Office rent	444,201		Not Claimed/ not expensed. To be refunded by GOK/CBK
6/30/2021	K054/068	Commissioner of Income Tax-Total Kenya- Withholding rent K054/066	45,000		Not Claimed/ not expensed. To be refunded by GOK/CBK
			9,665,473	429,383	
		Closing Balance	9,236,090		

There was Cash in Transit of Kes 9,236,090 arising mainly from interbank borrowing used to pay ongoing donor project whose funds are yet to be received.

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ANNEX 5 IMPREST, ADVANCES AND STAFF DEBTORS AS AT 30 JUNE 2021

5A-Staff Imprests & Advances

Name of Staff	Date taken	Amount taken	Amount Surrendered	Outstanding Balance 2021	Comments
Erastus Kamura	6/29/2020	18,700	19,300	(600)	Over accounted to be re-imbursed
Victor Kamau	5/7/2020	130,000	131,300	(1,300)	Over accounted to be re-imbursed
Joseph Otieno	6/14/2021	50,000	49,002	998	Paid and receipted after 30th June 2021
Samson Omondi	4/29/2021	331,500	150,000	181,500	Balance of accounting during Supporting implementation of SDG 16 indicators cognitive test pilot survey
Cyrus Maweu	4/1/2021	70,200	100	70,100	Attending the Principal magistrate court Kithimani for mention
John Wamwanga	11/23/2020	69,500	68,090	1,410	Balance of accounting
Lynesther Mureu	5/19/2021	86,900	71,150	15,750	Paid and receipted after 30th June 2021
Hezron Krop Kangerep	10/17/2018	414,250	415,500	(1,250)	
Jane Hongo	5/31/2021	40,000	39,392	608	Paid and receipted after 30th June 2021
Kevin Luyegu	6/9/2021	751,300	750,070	1,230	Balance of accounting during Intl day in support of victims of torture
Ibrahim Kassim	9/11/2018	506,400	554,288	(48,288)	Office Imprest
Patrick Bonyonte	5/26/2021	375,950	295,300	80,650	Balance of accounting dissemination of situational analysis report- building policies for vulnerable people
Thuo Kinyanjui	7/17/2018	990,827	887,775	103,052	Accounted in 2020 but project closed in 2018
Kefa Omweno	1/14/2021	87,600	86,780	820	Paid and receipted after 30th June 2021
Gladys Kiptoo	6/4/2021	405,000	351,000	54,000	Paid and receipted after 30th June 2021

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Anaclays Masaku	5/28/2021	601,900	595,525	6,375	Paid and receipted after 30th June 2021
Janet Kabaya	6/30/2016	59,450	-	59,450	Tom Kagwe Kshs 59,450 ,7 days DSA disallowed north rift inquiry 5th to 11th June 2016
Alice Mbuvi	12/5/2020	174,000	172,200	1,800	Paid and receipted after 30th June 2021
Caroline Nduta	5/19/2020	20,000	11,598	8,402	Paid-Rct 7654
Beryl Orao	7/1/2019	2,522	1,101	1,421	Office Running Imprest
Ruth Getoboi	4/20/2020	187,395	153,909	33,486	Office Running Imprest
Judy Lema	6/26/2021	30,000	1,000	29,000	Media broadcasting in petition 42 of 2019 to clear with Q1 report
Rosemary Kirui	5/17/2021	295,800	282,800	13,000	Over accounting to claim
Balkheisa Ibrahim	2/2/2021	239,300	239,115	185	Paid and receipted after 30th June 2021
Elijah Rottok	5/13/2021	246,475	246,650	(175)	
Bildaad Mulanda	6/9/2021	590,000	567,142	22,858	Paid and receipted after 30th June 2021
Mercy Asoyong	10/19/2018	15,000	24,710	(9,710)	
Brian Kituyi	6/9/2021	262,800	248,189	14,611	Paid and receipted after 30th June 2021
Catherine Mbui	6/25/2021	9,900	5,500	4,400	Paid and receipted after 30th June 2021
Adan Dalacha	5/28/2021	121,500	119,909	1,591	Balance of accounting during joint public complaints handling initiatives including Legal aid clinics to far-flung areas
Kathambi Gichunge	8/9/2018	280,800	196,350	84,450	Ruth Atieno Koga-DPM-Naivasha meeting not accounted
Abel Sauti	10/15/2020	235,000	229,000	6,000	Balance of accounting during Coastal Regional office -travel cost component not accounted awaiting receipt and DSA sign sheet
Gatambia Ndungu	9/25/2018	707,600	707,170	430	Balance of accounting during World day against death penalty to clear
Jacqueline Ingutiah	5/21/2021	35,000	29,345	5,655	Balance of accounting during interviews for recruitment of HRD

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2021

Antony Nyanje	5/29/2021	67,060	-	67,060	Balance of accounting during Preliminary investigations into GBV against students of CIT in Voi
Noreen Wewa	6/14/2021	230,050	43,110	186,940	Balance of accounting court hearing on criminal case no.7/2020
Abdkadir Osman	5/6/2021	198,096	158,000	40,096	Balance of accounting attend law court at Isiolo inquest no.2 of 2017
Agnes Nzambi	9/23/2020	254,159	254,150	9	Paid and receipted after 30th June 2021
Moses Maroa Chacha	2/17/2021	52,600	48,380	4,220	Paid and receipted after 30th June 2021
Hassan Thoya	8/5/2020	245,175	246,375	(1,200)	Office running Imprest
Mombasa office	9/26/2020	413,247	413,427	(180)	Office running Imprest
Laikipia office	4/22/2021	51,000	65,813	(14,813)	Office running Imprest
Rebecca Ayieko	6/26/2021	43,000	58,000	(15,000)	Office running Imprest
Total Imprests				1,009,041	

Advances

Anderson Mwaniki	4/20/2021	189,577	15,798	173,779	Salary advance balance
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5B-Staff Debtors

Maina Kariuki	2007			93,793	Old imprest
Peter Odenyo	8/1/2016	260,000	238,337	21,663	Salary advance balance
Loreen Amwayi	11/20/2019	121,000	88,375	32,625	Balance of salary advance which is to be cleared once claims made are approved
Loreen Amwayi	11/20/2019	26,000	-	26,000	To be cleared once claims made are approved
Total Debtors				174,081	

Total Receivables

1,356,901