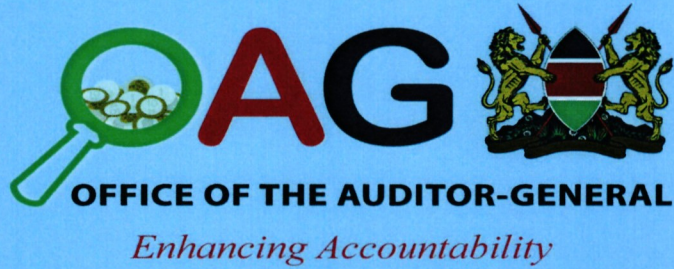


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 NOV 2020

DAY:
Thursday

TABLED
BY:

The Majority Whip
Hon. Emmanuel Wangwe

CLERK-AT
THE-TABLE:

Anna Mogaady

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**NATIONAL COHESION
AND INTEGRATION COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2019**



NATIONAL COHESION AND INTEGRATION COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2019**

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Commission is a statutory body established under the National Cohesion and Integration Act (Act No. 12 of 2008) and is domiciled in Kenya. The Commission is represented by the Commissioners who are responsible for the general policy and strategic direction of the Commission.

(b) Principal Activities

The principal activities of the Commission are to facilitate and promote equality of opportunity, good relations, harmony and peaceful co-existence between persons of different ethnic and racial communities of Kenya, and to advise the Government on all aspects thereof.

(c) Key Management

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

- Commission Secretary
- Commissioners
- Management

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Commission Secretary/CEO	Hassan Sheikh Mohamed
2.	Ag Director Finance	CPA. Catherine Muthoni Njuki
3.	Director Programmes	Millicent Apondi Okatch
4.	Head of Procurement	John David Odhiambo

(e) Fiduciary Oversight Arrangements

The funds of the Commission consist of;

- a) Monies appropriated by parliament
- b) Monies on asset as may accrue to the Commission in the course of the exercise of its powers in the performance of its functions under the National Cohesion and Integration Act.
- c) Monies from donors.

With regard to the Commission's finances, the Commission Secretary is the Accounting Officer. Administration of funds is as per the annual estimates / work plans and funding agreements with

KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

different donor agencies. This shall be guided by the Public Procurement disposal Act 2005, National Cohesion and Integration Act (No.12 of 2008), Government financial regulations and procedures and Public Finance Management (PFM) Act, 2013

The accounts of the Commission are audited and reported upon by the Auditor General in accordance with the provisions of the Public Audit Act 2003(No 12 of 2003).

In addition, development partners usually have independent audits of programs/projects that they fund directly as part of their oversight role as and when agreed.

(f) Commission Headquarters

KMA Centre
6th Floor
Mara Road, Upper Hill
P. O. Box 7055 – 00100
Nairobi
Kenya.

(g) Commission Contacts

Telephone: 020-258701/2/3 Cell: 0702-777000
E-mail: info@cohesion.or.ke
Website: www.cohesion.or.ke

(h) Commission Bankers

Kenya Commercial Bank
Sarit Centre Branch, Nairobi

Standard Chartered Bank
Harambee Avenue Branch, Nairobi

National Bank of Kenya
Harambee Avenue Branch, Nairobi

(i) Independent Auditors

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

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(j) Principal Legal Adviser

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

I. THE COMMISSIONERS

Chairperson Hon. Francis Xavier Ole Kaparo EGH, SS



Hon. Francis Xavier Ole Kaparo EGH, SS, is a lawyer by profession with vast experience in Kenya's political and development discourse. He holds a Bachelor of Laws (LLB) degree from the University of Nairobi and a post graduate Diploma in Laws from Kenya School of Law. Hon. Kaparo was admitted to the roll of Advocates as an Advocate of the High Court of Kenya in 1977.

Hon. Francis Ole Kaparo has served the Government and the people of Kenya in different capacities. He was the Member of Parliament for Laikipia East from 1988 to 1992. Hon. Kaparo has served as an Assistant Minister in a number of government ministries. These include the Ministry for National Guidance and Political Affairs (1988 - 1989); the Ministry for Supplies and Marketing (1989-1990) and the Ministry for Labour (1990 - 1991). Between 1991 and 1993, he was the Minister for Industry. Hon. Kaparo was the second longest serving Speaker of the National Assembly of Kenya, having served from 1993 to 2008. Hon. Francis Ole Kaparo is the current Chief Scout of the Kenya.

In the international field, Hon. Francis Ole Kaparo has also served in various capacities. He chaired several Commonwealth Parliamentary Associations (CPA) engagements. For instance, he was the Chairman of the Commonwealth Parliamentary Association – Kenya Branch (1993 - 2008); Vice-Chairman, Commonwealth Parliamentary Association – Africa Region (1993 - 1995); Chairman, Commonwealth Parliamentary Association – Africa Region (1995 -1997); Chairman, Steering Committee of Speakers' Conference – Africa Region (1997 - 1999) and the Chairman of the Steering Committee of Speakers' Conference of the CPA International (2004 - 2006). Hon. Kaparo was a Member of the Executive Committee of the CPA International (1993 - 1996); a Member of the Executive Committee of the Inter Parliamentary Union (2004 - 2007) and the President of the Inter Parliamentary Union (IPU) General Assembly in 2006. Arising from these engagements, Hon. Kaparo has attended numerous conferences and workshops of the CPA, IPU and the Speakers' Conferences around the world. Hon. Kaparo was a Member of the African Union Observer Mission

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to the Zimbabwe Election in 2008 and a Resource person to Commonwealth Secretariat Workshop for West African members of Parliament on Democracy and Good Governance in the same year.

Arising from his great passion for environmental conservation, Hon. Kaparo has been the Chairman of several Conservancies in Kenya. These include Lewa Wildlife Conservancy, Northern Rangelands Trust, Ilngwesi Bandas, Lekurruki Conservancy and Kijabe Conservancy. He is also a Board Member of Laikipia Wildlife Forum and Ol Pejeta Conservancy. Hon. Kaparo was the Patron for the Pastoralist Parliamentary Group between 1996 and 2013. He has also served in several secondary school Boards of Management.

Before joining the Commission, Hon. Kaparo was appointed by the His Excellency the President as the chief mediator for the Marsabit and Mandera Counties Peace Processes, together with Senator Mohamed Yusuf Hajj. Hon. Francis Ole Kaparo had also been the Chairman of the National Environmental Management Authority (NEMA) and the United Republican Party (URP). Hon. Kaparo was born on 1st September, 1950.

Vice Chairperson Commissioner Irene NjeriWanyoike



Commissioner Irene N. Wanyoike holds a Bachelor of Laws degree from the University of Nairobi and a post graduate Diploma in Laws from Kenya School of Law. Commissioner Irene is an Alternative Dispute Resolution (ADR) Practitioner with emphasis in Mediation. She is a member of the Chartered Institute of Arbitrators (CI Arb) in both Kenya and London Branches. Currently she is the Honorary treasurer and Council member of CI Arb. Irene Wanyoike has also been a private

Consultant, working closely with FIDA in Family Mediation and the Chartered Institute of Arbitrators.

Irene Wanyoike has a wide knowledge in the field of Mediation and Arbitration, Public Sector Reforms, Governance, Human Rights, and is very passionate on issues of Women and Youth

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Empowerment. She is a Civic Educator in the National Steering Committee of the Kenya National Integrated Civic Education (K-Nice) which had been under the then Ministry of Justice and Constitutional Affairs. She is also in the Panel of Mediators at the newly established Strathmore

Dispute Resolution Centre at Strathmore University Campus. Irene Wanyoike is the Convenor of the Association of Professional Societies in East Africa's (APSEA) Constitutional Implementation and Oversight Committee and a member of Professional Integrity and Ethics Committee of APSEA.

Commissioner Irene N. Wanyoike serves in various Professional Bodies in different positions. She is the Chairperson of the Centre for Alternative Dispute Resolution (CADR), and a Senior 1st Vice Chairperson of the Association of Professional Societies in East Africa (APSEA). She is the Honorary Treasurer of the Chartered Institute of Arbitrators (CI Arb), and a Board Member of the Kenya Private Sector Alliance (KEPSA). Irene also serves in several committees and secondary school boards and offers pro bono services on Family Mediation and Reconciliation. Commissioner Njeri Wanyoike was born on 29th December, 1955.

Commissioner Adan Abdi Mohammed



Commissioner Adan Abdi Mohamed has 23 years of working experience, both as educationist and community development worker. He rose from being a high school teacher to an Assistant Director of Education and later community driven development programme coordinator. He has coordinated drought management initiatives where he has been managing several development projects as well as humanitarian emergency operation programmes based on community based targeting. Mr. Mohamed has coordinated a number of drought mitigation responses as well as facilitated conflict dialogues and mitigations. He has also coordinated a number of development agencies in Government Departments, Civil societies, NGOs and UN Agencies at County level.

Mr. Adan Mohamed holds a Master of Science degree in Project Planning and Management from the University of Bradford – UK; and a Bachelor of Education degree in Economics and Business Administration from Kenyatta University. Mr. Adan Mohamed has also attended several courses including Senior Management Course (SMC) at the Kenya Institute of Administration; and Water

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Management, Decision Making, Environmental Aspect and Risk Reduction at University of Hebrew in Israel. He has also studied Monitoring and Evaluation as well as Training of Trainers (ToT) in Methodology and Training Needs Assessment at Kenya Institute of Administration; and Participatory Development Methodology on Community based Development Approaches by Intermedia Training Consultants.

Prior to his appointment at the Commission, Commissioner Adan Mohamed was working for the National Drought Management Authority (NDMA) as the County Drought Management Coordinator. He also worked with the Arid Lands Resource Management Programme as a Drought Management Coordinator from 2002 to 2010, and community driven development programme coordinator between 1996 and 2000. Mr. Mohamed has also served in the Ministry of Education, Science and Technology (MoEST) as an Assistant Director of Education from 1993 - 1996 as well as in the Teachers Service Commission as a High School Teacher from 1990 to 1993. Commissioner Adan was born on 22nd December, 1964.

Commissioner Dr. Roba D. Sharamo



Dr. Roba D. Sharamo has over 16 years of experience in international development, diplomacy and conflict analysis and resolution where he worked in senior management positions with the United Nations Development Programme (UNDP) in Kenya, Government of Kenya, non-governmental organizations and a leading think-tank, Institute for Security Studies in Addis Ababa and Nairobi, among other international institutions. Most recently, he worked for UNDP as the Team Leader for Peace Building and Conflict Prevention Unit. He received his Doctorate in Conflict Analysis and Resolution from George Mason University, United States of America (USA) in 2012. His doctoral dissertation is entitled, “Predatory Politics and Struggles of Peacemaking in Somalia,” at George Mason University, Arlington, Virginia, US.

Dr. Roba has a Masters degree in Sustainable International Development from Brandeis University, Boston, USA, 2002 and a Bachelor of Science from Kenyatta University, Nairobi, Kenya, 1998. He

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has lectured and made presentations at numerous regional and international conferences and published key monographs and scholarly articles on peace and security in Africa. He also co-edited two monographs: with BeroukMesfin entitled Regional Security in Post-Cold War Horn of Africa (April 2011); and The State of Human Security in Africa (co-edited with C. Ayangafac) in April 2012, respectively. He is committed to the institutionalization of the inter-related agendas of peace, cohesion and integration in Kenya. His areas of specialization include conflict analysis and resolution, political economy, peace building, cohesion, community security, mediation and negotiation. Dr. Roba Sharamo was born on 4th March, 1972.

Commissioner Dr. Joseph Wamocha Nasongo



Commissioner Dr. Joseph WamochaNasongo is holder of PhD degree in Conflict Resolution and Management of Masinde Muliro University of Science and Technology, Master's degree in Philosophy of Education and Bachelor's degree in Education arts of Kenyatta University. His PhD thesis was titled 'An analysis of feminist epistemology: Logical pedagogical implications to education in Kenya'. He joins the Commission from the world of academia with twenty four years' experience as an educationist, seven of which he taught in secondary schools, six years at Maseno University and eleven years at MasindeMuliro University of Science and Technology. He has vast experience in teaching, research and publications. His research interests include: Peace studies, conflict resolution and management, Education, feminism, and philosophy. He has attended and presented papers at conferences in local as well as international conferences.

Dr. Joseph W. Nasongo is also a member of professional associations namely: Association of Disaster Management and Conflict Resolution of Kenya (ADMCRK), Organization of Social Science Research in Eastern Africa (OSSREA) and Association of Third World Studies. He has actively participated in community development through engagement in civic education, review of peace building training manual, research on impact of violent conflicts on education and member of boards of management of schools and sub county district education board. His worldview is guided by the philosophy that the human person has a rich endowment of potential that requires conducive

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environment to flourish. Conducive environmental factors include: peace, access to basic needs, quality education, respect for human dignity and freedom to exercise talents in enhancing individual and societal development. Dr. Joseph Nasongo was born was born on 18th April, 1968.

Commissioner Morris Dzoro



Hon. Morris M. Dzoro, EGH has over fifteen years working experience and exposure in leadership and development at both local and international level. He has been keen in empowering communities to determine their own future and realize their full potential and worth by helping them demonstrate their relationship and live at peace with each other and their environment in order to meet their own long-term needs and livelihood with the main aim of transforming their lives.

Hon. Morris Dzoro served as a Cabinet Minister in the Ministry of Tourism and Wildlife from 2003 to 2007; an Assistant Minister for Public Service between 2002 and 2003; and a Member of Parliament from 2002 to 2007. Prior to that, he worked as the Programme Manager for the World Vision – Kenya, in different counties and regions. He has also worked as a Part-Time Lecturer at both the University of Nairobi and Daystar University.

Hon. Morris Dzoro is currently pursuing a PhD degree course on Tourism Management at the Moi University. He holds a Masters of Arts (MA) Degree in Theology and Development from the University of Leeds, UK; a Bachelor of Arts (BA) degree in Community Development from Messiah College, USA; and a Diploma in Communication Arts from the Daystar University, Kenya. Hon. Dzoro has attended training in different fields such as Strategic Planning and Management at CORAT; Proposal Writing and Health Management at AMREF; Cross Cultural and Peace Keeping at the London Institute and Advanced Leadership Course from Singapore. He has also attended several seminars and conferences, including the World Tourism Organization in Malaysia; Public Service Conference in South Africa and International Urban Ministry in Chicago, USA. Hon. Dzoro brings to the Commission valuable knowledge and experience in leadership, peace building and conflict resolution; partnerships and relationships across sectors (networking and collaboration). Commissioner Dzoro was born on 5th December, 1950.

Commissioner Prof. Gitile J. Naituli



Prof. Gitile Joseph Naituli holds a PhD degree in Business Management from Egerton University, a Masters in Business Administration (MBA) degree in Management and a Bachelor of Arts (BA) degree in Business Administration and Government from MIU-IOWA, USA. His PhD Thesis was entitled: “Constraints on Growth of Micro and Small-Scale Women Enterprises in North and Central Meru, Kenya”. Prof. Naituli has over 20 years experience in Business Management and Leadership gained from extensive consulting, facilitation, teaching and research. Before his appointment as a Commissioner with the National Cohesion and Integration Commission, Prof. Naituli served as the Acting Principal and Deputy Principal (Finance and Administration) and Associate Professor, Business Management and Leadership at Multimedia University of Kenya. He is also a visiting Professor of Management at the University of Virginia, USA and sits on the Advisory Board of Environic Foundation International (EFI) USA, as well as the National Trustee Intervarsity Environmental network (IVEN).

Prof. Gitile Naituli has conducted research in several fields. These include Education for Sustainable Development and its application to Business Systems, Small to Medium Enterprises and the implication for sustainable development, Small Business Development and Management, Gender Issues in Small Business Management and Development and the Implication for Poverty Alleviation Efforts, Climate Change Adaptation and Mitigation, Gender Issues in Organizational Development and Management, Strategic Management and its implications for Organizational Re-engineering, Transformational Leadership and its implication for development and Conflict Resolution and Mitigation. Prof. Naituli is the author of more than 25 papers on Leadership and Management that have been published in professional journals or presented at various professional international conferences. He has also authored and co-authored more than 8 books in business Management.

Prof. Naituli is a Technical Specialist with the United Nations Environment Programme (UNEP), Mainstreaming Environment for Sustainability in African Universities (MESA). He has also been

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helping African Universities to develop projects on adaptation to climate change and also providing technical assistance to the concerned Universities, besides organizing, planning and participating in strategic meetings and Seminars/workshops. Prof. Naituli has been a Consultant for UNESCO Windhok Cluster Office to Angola, Lesotho, Namibia, South Africa and Swaziland. In 2008, Prof. Naituli was appointed as the co-ordinator for the International Training Programme in Education for

Sustainable Development in Higher Education in African Universities by Ramboll Natura AB and SIDA of Sweden. He chaired the University of Gondar (Ethiopia) Senate Committee that helped develop a curriculum based on the United Nations guidelines on Education for Sustainable Development (ESD), which used ESD tool kit as a resource. Prof. Naituli was born on 2nd January, 1961.

The Commission's Chairman and the Commissioners term ended in the Month of August, 2018.

Commission Secretary Hassan Sheikh Mohamed, OGW



Mr. Hassan Mohamed has been the Commission Secretary since June 2010. He holds an MA in Economic & Social Studies (Development Administration and Management) from University of Manchester UK, Post Graduate Diploma in Public Administration & Management from Glasgow Caledonian University, UK, and Diploma in Range Management from Egerton University.

Mr. Hassan is a career Civil Servant who has served in various Government Ministries culminating in his promotion to the rank of Senior Deputy Secretary. He was awarded the Order of the Grand warrior of Kenya in 2009 for Peace building efforts whilst serving as the Coordinator of the National Steering Committee for Peace Building and Conflict Management in the Office of the President.

In addition to the aforementioned, Mr. Hassan also received exposure in international peace while he was on secondment as a Special Envoy of IGAD to the Sudan Peace Process in 2009 - 2010. He

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has extensive knowledge in Government Financial Management, having served as a Budget Supply Officer in the Ministry of Finance in 1997 – 2006. Mr. Hassan was born on 15th July, 1958.

EX-OFFICIO MEMBERS

1. Chairman- Commission for the Administration of Justice (Ombudsman)
2. Chairperson- Kenya National Commission on Human Rights (KNCHR)
3. Chairperson- National Gender and Equality Commission (NGEC).

MANAGEMENT TEAM



Hassan Sheikh Mohamed, OGW
Commission Secretary/ CEO

Mr. Hassan Mohamed has been the Commission Secretary since June 2010. He holds an MA in Economic and Social Studies (Development Administration and Management) from University of Manchester UK, Post Graduate Diploma in Public Administration and Management from Glasgow Caledonian University, UK; and Diploma in Range Management from Egerton University.

Mr. Hassan is a career Civil Servant who has served in various Government Ministries culminating in his promotion to the rank of Senior Deputy Secretary. He was awarded the Order of the Grand Warrior of Kenya in 2009 for Peace building efforts whilst serving as the Coordinator of the National Steering Committee for Peace Building and Conflict Management in the Office of the President. In addition to the aforementioned, Mr. Hassan also received exposure in international peace while he was on secondment as a Special Envoy of IGAD to the Sudan Peace Process in 2009 - 2010. He has extensive knowledge in Government Financial Management, having served as a Budget Supply Officer in the Ministry of Finance in 1997 – 2006.

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 <p>CPA. Catherine M. Njuki <u>Ag. Director Finance, HR and Administration</u></p>	<p>CPA Catherine Njuki is the Acting Director Finance, HR and Administration, which is the administrative arm of the Commission and is composed of the following divisions: Finance and Accounts, Human Resource, Administration, Supplies Management and ICT. She has over 12 years of experience in Financial Accounting in the Public sector having risen through the ranks from an accountant to her current position. She holds a Bachelor of Education (Accounting and Economics) from The University of Nairobi and is currently undertaking her MBA in Finance at the same university. She is a Certified Public Accountant of Kenya (CPA-K) and a member of ICPAK in good standing.</p>
 <p>Millicent Apondi Okatch <u>Director Programmes and Technical Services</u></p>	<p>Millicent is the Director Programmes and Technical Services. She holds a Masters of Arts Degree with specialization in Sociology and Community Development and Bachelor of Arts Degree in Sociology and Communication both from the University of Nairobi. She is a certified Bullet Proof Management and Development specialist having been trained by APMG and Raiser Group. Millicent is a results-oriented, hands-on Social Development expert, with a successful 19 year career, having worked for various International Relief and Development Non-Governmental Organizations (NGOs) in different capacities. A better part of her career growth has been realized while working for Care International, Community Aid International and World Vision International in different capacities in Programmes Management. She has also short stints working for Goal Kenya and People Against Torture (PAT). Prior to Joining NCIC, Millicent worked for World Vision International in the Capacity of National Programme Coordinator with a portfolio of over 70 programmes and projects across 47 counties in Kenya. She successfully steered teams in designing, implementing, monitoring and evaluating programmes in Peace, Advocacy, Health, HIV & AIDS, Child Protection, Education, Gender Empowerment and Relief. Millicent's great management skills and ability to enhance partnership and linkages enabled her to oversee sensitive projects funded by donors.</p>

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Ms. Olive C Metet- Bii, MPRSK
Assistant Director
Communication and Knowledge Management

Olive is the Assistant Director Communication and Knowledge Management. She has over 12 years in the field of Corporate Communication and Knowledge Management. She has excellent skills in Strategic Corporate Communications and Public Relations, spearheading award winning publications as well as media campaigns having grown through the ranks, from a public relations officer to Head of Corporate Communications and Customer Experience. She joined the Commission from the Higher Education Loans Board among working in other Government Parastatal. She holds a Masters of Arts Communication Studies from the University of Nairobi and a Bachelor of Arts degree Communication-Public Relations (Honors) from the Daystar University. She is a member of Public Relations Society of Kenya (PRSK). She has established, spearheaded and manages communication and Knowledge function at NCIC.



Liban Guyo
Assistant Director Reconciliation and Integration

Liban Guyo is the **Assistant Director; Reconciliation and Integration** at the National Cohesion and Integration Commission. This department is involved in the promotion and sustenance of the national peace and reconciliation agenda. Mr. Guyo holds a Masters Degree in Governance and Development from Sussex University and a BA in International Relations from United States International University-Africa Nairobi, Kenya.

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Charllow Kyalo Mwengi
Assistant Director Complaints, Legal and Enforcement

Mr. Mwengi is the **Assistant Director Complaints, Legal and Enforcement department**, which receives and investigates complaints of ethnic and racial discrimination and makes recommendations to the parliament and any other relevant government department or authority.

Mr; .Mwengi is an advocate of the high court of Kenya and a member of the law society of Kenya. He holds a Bachelors degree in Social Legislation (BSL), Bachelors in Laws (LLB) and a Diploma in Law from the Kenya School of Law.



Kilian Nyambu Machila
Assistant Director, Civic Education and Advocacy

Kilian Nyambu is the **Assistant Director, Civic Education and Advocacy** at the National Cohesion and Integration Commission. The department spearheads initiatives aimed at policy influence and advocacy, public education and awareness, capacity development and outreach

Mr. Kilian Nyambu holds a Master of Education (M.Ed) in Educational Administration and Planning as well as Bachelor of Education (Arts) degree from the University of Nairobi. He has multiple certificates in various management programmes from different training institutions including the Kenya Institute of Administration.

CHAIRMAN'S STATEMENT

I am greatly honored to present to you the Financial Statements of the National Cohesion and Integration Commission's for the year ended 30th June 2019. This is in line with the Public Finance Management Act (PFM) 2012 and the National Cohesion Act of 2008 that requires the Commission to comply with its provision of financial accountability and responsibility as key aspects of good corporate governance geared towards achieving the Commission's mandate.

The reporting year was a critical one for Kenya since it held its second General Elections under the devolved governance system. Indeed, the country's political landscape led to high levels of tensions and anxieties that threatened the already fragile social cohesion fabric and inter-communal relations. The period was characterized by rampant cases of political intolerance and tensions witnessed in over half of the counties as a result of stiff competition for elective positions. Nevertheless, the Commission made great strategic investments to sustain the efforts of integration, national unity and peaceful coexistence, among communities amidst heightened political competitions arising from the 2017 Election. The country also experienced annulment of the Presidential elections and hence a repeat of the same. These called for concerted efforts to ensure peaceful elections throughout the entire period.

First, the Commission spearheaded over major dialogue and mediation forums to stem hostilities among the warring communities arising from political tensions, competition over scarce resources and historical ethnic divisions. As a result these dialogues brokered peace among warring communities.

The Commission prioritized its efforts towards enhancing national healing and reconciliation throughout the country. Therefore, the Commission undertook strategic campaigns through mass media and community/stakeholder engagements to enhance tolerance among Kenyans.

As a result of the Supreme Court historic verdict of annulment of the Presidential Elections, the Country was thrown into a shaky re-electioneering period. The opposition demands for reforms of IEBC were not met and hence the Opposition withdrew its candidacy from the Presidential repeat election. Consequently the opposition leader calling his supporters to boycott the 26th October repeat Presidential Elections.. NCIC deployed elections observers to monitor the Repeat Presidential Elections in 27 counties.

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Despite the achievements of the Commission in this financial year the Commission experienced challenges that include inadequate funding, staffing and lack of political goodwill in supporting peace and integration agenda in the country.

Nonetheless, on behalf of NCIC Commissioners and Staff, I express my sincere gratitude to the Government of Kenya, Ministry of Interior, Coordination and National Government, Donors and stakeholders for their continued support as we work towards a peaceful, cohesive united and integrated Kenyan Society.



HON. FRANCIS OLE KAPARO, EGH, SS

REPORT OF THE CHIEF EXECUTIVE OFFICER

It gives me exceptional delight to present the National Cohesion and Integration Commission (NCIC) Annual Report and financial Statements for the year that ended in June 30th 2019. Indeed the year as reflected by the report under review was a favorable year for the Commission given that the political environment underscored the importance of national unity in Kenya. However, there were a few pockets of tension in the country that came as a result of other drivers of conflicts that include perennial droughts as well as climate change.

Nonetheless, the Commission remained steadfast to its mandate of facilitating elimination of all forms of ethnic discrimination and proactively promote tolerance, understanding, and acceptance of diversity, peaceful coexistence and unity across the 47 counties. Therefore, the Commission rolled out strategic programs that inform the Commission's key strategic focus to ensure that peace was maintained across the country. Key highlights during this period under review was the Commission focus on overseeing consultation with all different organization both private and public to ensure that the financial, technological, physical and human resources available to the organization are used efficiently to achieve the results stated in the Commission's strategic plan.

Hence, in the year under review the Commission emphasized and spearheaded programs that fostered national healing and reconciliation. Therefore, the Commission undertook sensitization forums that targeted women, youth and elders with an aim of facilitating forums that encouraged the participants to embrace true healing and reconciliation across the 30 counties. The Commission has continued to prioritize promotion of national values, national cohesion and integration across the country. As such the Commission undertook intensified sensitization and training programs targeting the county governments, educational institutions public institutions, youth women and religious leaders across the country.

Hate speech and incitement to violence has remained a major challenge to the Commission and other law enforcement agencies. The vice has metamorphosed from the normal public spaces to the social media platforms. Hence the Commission together with other law enforcement agencies intensified monitoring of social media platforms that were identified to be peddling hate in those platforms. The Commission therefore equipped police officers in eight counties that had been

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mapped out as potential hot spot regions with body worn cameras. The Commission has continued to monitor these spaces.

Staff play a critical role in the execution of the Commission's Strategy. Therefore, the Commission continued to prioritize quality training both locally and overseas through an elaborate training plan for all staff. In the same breadth the Commission has an effective performance management system that sets key performance benchmarks.

All these achievements are attributed to the support we got from all quarters. Hence, I take this opportunity to record my sincere gratitude to the Government of Kenya, our key stakeholders, all authorities and agencies that provide ample support to NCIC for the continued support and guidance.

I convey my appreciation to the Secretariat for their indispensable contribution, unwavering dedication and steadfast commitment in delivering such enviable results. I am also grateful to our valued Development Partners, stakeholders, Ministry of Interior among others. On behalf of the NCIC competent and committed staff, I assure you of our total dedication and tireless efforts towards achieving a peaceful, cohesive, united and integrated Kenyan society.

<u>Financial Performance</u>	<u>Kshs</u>
Revenue from non-exchange transactions	417,516,100
<u>Expenses</u>	<u>426,477,318</u>
<u>Deficit for the year</u>	<u>(8,961,218)</u>


MR. HASSAN S MOHAMED, OGW
COMMISSION SECRETARY

CORPORATE GOVERNANCE STATEMENT

The National Cohesion and Integration Commission is devoted to the perpetuation the doctrines of good corporate governance which are a reflection of its core values which are Professionalism, Integrity, Affirmative action for the marginalized and the minorities, Inclusivity and Respect for diversity.

The Commissioners continued to give strategic direction in order to enable the Commission achieve its mandate. The Commission's processes, procedures, policies, laws and guidelines governed its operations for the year ended 30th June 2019. The laws that defined and impacted on the operations included The Constitution of Kenya 2010, The National cohesion and Integration Act no 12 of 2008, The Public Finance Management Act 2012, The Public Officers Ethics Act, The Public Procurement and Disposal Act 2015 and the Bilateral agreements between NCIC and development partners.

a) Commissioners

The Commission had a chairman and eight commissioners who had been appointed through a Kenya Gazette notice No CXV11109 dated 12th August 2014. Their terms effectively ended on 9th August 2018. In addition, the chairpersons of the Kenya National Commission on Human Rights (KNCHR), the National Gender and Equality Commission (NGEC) and the Commission on Administrative Justice (CAJ) were ex-officio members of the Commission in the period under review. The secretariat was headed by the Commission Secretary (Mr. Hassan Sheikh Mohamed OGW) and a management team overseeing the different departments.

b) Commission Committees

1. Finance, Human resource and Administration
2. Legal, Complaints and Investigations
3. Civic Education and Advocacy
4. Research, policy and Planning
5. Reconciliation Committee
6. Audit Committee

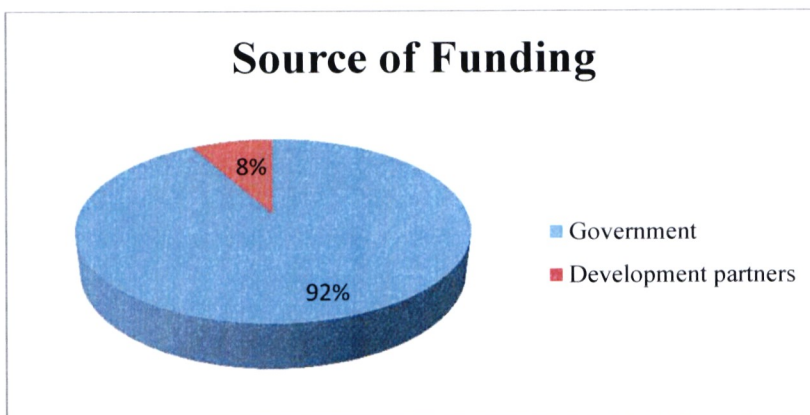
The committees met at least once or twice every quarter as a minimum but would have special meetings based on the urgency of the matter in question.

MANAGEMENT DISCUSSION AND ANALYSIS

During the year under review the Commission continued to undertake targeted programs that were geared towards the attainment of its vision of a peaceful, united, harmonious and integrated Kenyan society. The programs were in line with the five key Result Areas (KRAs) that are under its five year strategic plan (2015-2020) titled “*Consolidating the Foundations for a Cohesive Nation within the Devolved System of Governance*”. The KRAs are:

1. A National Culture and Value system that upholds and Inspires a Kenyan identity
2. Transformative institutions Communities and Structures that promote Peace building Reconciliation and Integration towards national Cohesion
3. Practices and structures that provide equal opportunities for all
4. Research Programs Studies and Audits that address conflicts and inequalities using empirical and Scientific data
5. A Commission that is visible responsive, active, functional and effective in delivering its mandate

To achieve this, the Commission heavily relied on the support of the National Government which funded Ksh 393,924,400 translating to 92% of the total while the 8% balance of Ksh 32,591,700 was based on support from development partners.



Operational report

The Strategic Plan 2015-2020 titled ‘Consolidating the Foundations for a Cohesive Nation within a Devolved System of Governance’ defines a five-year period in which the Commission positions itself to prevent, mitigate and resolve ethnic, religious and racial conflicts in Kenya. To this end, the

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Commission undertook a number of activities and programs as discussed below towards the attainment of this objective.

The Commission conducted an impact analysis of the ethnic and diversity audits of all sectors of the public service including the National Government, County Governments, Public Universities and their constituent colleges, Parastatals and Commissions in order to establish the level at which the intended goal has been achieved. Eight Counties and Nine Universities were sampled. Evaluation of progress enabled the Commission to motivate performance and encourage self-evaluation of the said institutions.

The Commission conducted a study on Distribution of County Government Resources in three pilot counties i.e. Lamu, Nyeri and Vihiga, with the aim of understanding measures used to ensure equitable distribution of County Resources. The study focused on four devolved functions namely health, pre-primary education, water and transport. A draft report of the findings was developed. In order to reach out to the general public, the Commission undertook an integrated media campaign using various platforms including vernacular and national radio stations as well as the social media platform. The social media awareness program strategy used weekly themes on Youth, Women, Amani Clubs, Peace messages and also regular post of Commissions' activities. Over 200,000 people were reached.

In Partnership with the Media Council of Kenya (MCK), the Commission conducted two forums to sensitize reporters and bloggers on conflict-sensitive journalism and provision of the NCI Act 2008. The first training was in Nakuru County while the second Forum targeted participants from Marsabit, Meru, Isiolo, Kitui, Machakos, Makueni and Embu. Over 80 journalists and bloggers were enlightened on the role and mandate of the Commission, as well as encouraging them to become ambassadors of national healing and reconciliation by having relevant content or programs aired through their media houses.

To enhance cohesion among various stakeholders in the communities, the Commission conducted three stakeholder forums targeting women, youth and elders from Kilifi County. The forums explored the roles of the various stakeholders in promoting healing and reconciliation in the community and established a deeper understanding of the issues that affect community reconciliation and healing.

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In order to strengthen the capacity of local actors in resolving conflicts, the Commission partnered with a local NGO, (Integrating Development Towards Guided Parenthood) to conduct a forum on community reconciliation and healing. It brought together thirty representatives from Naivasha Council of Elders, sub county peace committee representatives residing in Nakuru, members of inter religious groups and the Nakuru county peace forum

Due to the increasing rates of radicalization of youth and their recruitment to joining violent extremist groups (mostly Al-Shabab) in the Coastal counties, the Commission facilitated an interfaith leader's workshop. Mainstreaming Peace, Cohesion and Integration in Institutions of Learning Sensitization Forums for Teachers and Students by enhance the establishment of Amani clubs and entrench peace activities in institutions of learning.

The Commission conducted five Sensitization Forums on National Values Peace, Cohesion and Integration during the period under review for youth aimed at promoting peaceful co-existence and enhances knowledge on national values, cohesion and integration.

The Commission continued to employ ADR in the resolution of a number of complaints. These ADR process were undertaken on referral from court while on others, the parties approached the Commission. The process has ensured the cases have been solved amicably hence restoring the ruined relationship and as a result, the parties have coexisted harmoniously thereafter.

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REPORT OF THE COMMISSIONERS

The Commissioners submit their report together with the audited financial statements for the year ended June 30, 2019 which show the state of the Commission's affairs.

Principal activities

The principal activities of the Commission are to facilitate and promote equality of opportunity, good relations, harmony and peaceful co-existence between persons of different ethnic and racial communities of Kenya, and to advise the Government on all aspects thereof .

Results

The results of the Commission for the year ended June 30, 2019 are set out on page 1

Commissioners

The Commissioners on page iv to xv served for a period of one month in the year under review

Auditors

The Auditor General is responsible for the statutory audit of the Commission in accordance with the Section 68 of the Public Finance Management (PFM) Act, 2012, which empowers the Auditor General to nominate other auditors to carry out the audit on his behalf.

By Order of the Commission



HASSAN SHEIKH MOHAMED, OGW

COMMISSION SECRETARY/CEO

STATEMENT OF COMMISSIONERS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2015 and section 14 of the State Corporations Act, require the Commissioners to prepare financial statements in respect of that Commission, which give a true and fair view of the state of affairs of the Commission at the end of the financial year/period and the operating results of the Commission for that year/period. The Commissioners are also required to ensure that the Commission keeps proper accounting records which disclose with reasonable accuracy the financial position of the Commission. The Commissioners are also responsible for safeguarding the assets of the Commission.

The Commissioners are responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30, 2018. 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 Commission; (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 Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Commissioners accept responsibility for the Commission's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act and the State Corporations Act. The Commissioners are of the opinion that the Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2019, and of the Commission's financial position as at that date. The Commissioners further confirm the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

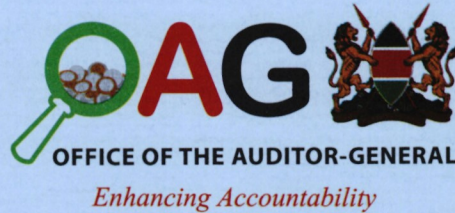
The Commission's financial statements were approved by the Commission on 30/09/ 2019 and signed on its behalf by:



**Hon. FRANCIS OLE KAPARO, EGH, SS
COMMISSION CHAIRMAN**

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COHESION AND INTEGRATION COMMISSION FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Cohesion and Integration Commission set out on pages 28 to 44, which comprise the statement of financial position as at 30 June, 2019, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Cohesion and Integration Commission as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Cohesion and Integration Commission Act, 2008 and Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Cohesion and Integration Commission 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 are no key audit matters to communicate in my report.

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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 ability of the Commission to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Commission or to cease operations.

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.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 ability of the Commission 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 sustaining 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

07 October, 2020

National Cohesion and Integration Commission
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For the year ended June 30, 2019

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2019**

	Notes	2018-2019	2017-2018
		Kshs	Kshs
Revenue from non-exchange transactions			
Public contributions and donations	5	32,591,700	37,914,700
Transfers from other governments – gifts and services-in-kind	6	384,924,400	410,000,000
		417,516,100	447,914,700
Revenue from exchange transactions			
Total revenue		417,516,100	447,914,700
Expenses			
Employee costs	8	168,930,733	192,112,057
Depreciation and amortization expense	9	22,082,241	27,170,196
Repairs and maintenance	10	20,077,325	14,175,372
General expenses	11	215,387,019	314,526,338
Total expenses		426,477,318	547,983,963
Other gains/(losses)			
Gain on sale of assets	12	-	(34,125)
Surplus/(deficit) for the period		(8,961,218)	(100,103,388)

The notes set out on pages 33 to 46 form an integral part of these Financial Statements

**National Cohesion and Integration Commission
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For the year ended June 30, 2019**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019**

	Notes	2018-2019	2017-2018
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	13	48,753,895	34,224,530
Receivables from non-exchange transactions	14	15,599,718	20,415,952
		64,353,613	54,640,481
Non-current assets			
Property, plant and equipment	15	85,580,082	98,876,251
Intangible assets	16	307,291	310,914
		85,887,373	99,187,165
Total assets		150,240,987	153,827,646
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	17	6,701,384	1,326,825
		6,701,384	1,326,825
Non-current liabilities			
		-	-
		-	-
Total liabilities		6,701,384	1,326,825
Net assets		143,539,603	152,500,821
Accumulated surplus		134,692,603	143,653,821
Capital Fund		8,847,000	8,847,000
Total net assets and liabilities		143,539,603	152,500,821

The Financial Statements set out on pages 28 to 46 were signed on behalf of the Commissioners on 30 / 9 / 2019 by:


Hassan S. Mohamed, OGW
Commission Secretary/CEO


Hon. Francis Ole Kaparo EGH, SS
Commission Chairman


CPA. Catherine Muthoni Njuki
Ag. Director Finance, HR & Administration
ICPAK Member Number 6753

National Cohesion and Integration Commission
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STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2019

	Retained earnings	Capital/ Development Grants/Fund	Total
At July 1, 2016	8,847,000	110,604,651	119,451,651
Total comprehensive surplus for the period	-	133,152,558	133,152,558
At June 30, 2017	8,847,000	243,757,209	252,604,209
At July 1, 2017	8,847,000	243,757,209	252,604,209
Total comprehensive surplus for the period	-	(100,103,388)	(100,103,388)
At June 30, 2018	8,847,000	143,653,821	152,500,821
Total comprehensive surplus for the period	-	(8,961,218)	(8,961,218)
At June 30, 2019	8,847,000	134,692,603	143,539,603

National Cohesion and Integration Commission
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019

		2018-2019	2017-2018
		Kshs	Kshs
Cash flows from operating activities			
Surplus for the Period		(8,961,218)	(100,103,388)
Adjustments for			
Depreciation		22,082,241	27,170,196
Loss on disposal		-	34,125
Operating surplus before working capital changes		13,121,023	(72,899,067)
Decrease in trade and other receivables		4,815,234	(4,006,245)
Decrease in trade and other payables		5,374,559	(6,454,691)
Net cash flows from operating activities		23,310,816	(83,360,003)
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(8,781,450)	(6,211,728)
Proceeds from sale of property, plant and		-	-
Net cash flows used in investing activities		(8,781,450)	(6,211,728)
Net increase/(decrease) in cash and cash equivalents			
		14,529,366	(89,571,731)
Cash and cash equivalents at 1 July 2018	13	34,224,530	123,797,262
Cash and cash equivalents at 30 June 2018	13	48,753,896	34,224,530

National Cohesion and Integration Commission
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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference	
	2018-2019	Kshs	2018-2019	Kshs	2018-2019	Kshs	2018-2019	Kshs	2018-2019	Kshs
Revenue										
Public contributions and donations	32,591,700		-		32,591,700		37,914,700		-	
Government grants and subsidies	410,000,000		(25,075,600)		384,924,400		384,924,400		-	
Total income	442,591,700		(25,075,600)		417,516,100		417,516,100		-	
Expenses										
Compensation of employees	167,444,898		-		167,444,898		168,930,733		-1%	
Rent paid	38,854,467		-		38,854,467		39,041,395		-	
Repairs and Maintenance	14,498,100		-		14,498,100		20,077,325		-39%	
Other expenses	221,794,235		-		196,718,635		198,427,865		6%	
Total expenditure	442,591,700				417,516,100		426,477,318			
Loss on disposal of assets	-		-		-		-			
Surplus for the period							(8,961,218)			

Budget notes

1. Movement is a result of refurbishment of additional office space and maintenance of complaints management system that had been acquired in 2017/2018 financial year..
2. The difference between the original budget and the final budget was due to budgetary ceilings set by the National Treasury.

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Commission is a statutory body established under the National Cohesion and Integration Act (Act No. 12 of 2008). The Commission is an independent Commission and is domiciled in Kenya. The principal activities of the Commission are to facilitate and promote equality of opportunity, good relations, harmony and peaceful co-existence between persons of different ethnic and racial communities of Kenya, and to advise the Government on all aspects thereof.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The Commission's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the entity.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the indirect method.

The financial statements are prepared on accrual basis.

The financial statements have been prepared in accordance with the PFM Act, the National Cohesion and Integration Act (Act No. 12 of 2008) and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. ADOPTION OF NEW AND REVISED STANDARDS

The Commission did not adopt any new or amended standards in year 2019.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Budget information

The original budget for FY 2018-2019 was approved by the National Assembly on May 2019. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 5 of these financial statements.

c) Property, plant and equipment

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

Full year depreciation is charged in the year of purchase and none in the year of disposal. Depreciation is calculated using the reducing balance method to write down the cost of each asset to its residual value over its estimated useful life using the following annual rates.

	<u>Rate - %</u>
Motor vehicles	25
Furniture & Fittings	12.5

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Computers, copiers & faxes 33.33%

d) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. Depreciation is calculated using the reducing balance method to write down the cost of each asset to its residual value over its estimated useful life at an annual rate of 33.3%. The useful life of the intangible assets is assessed as either finite or indefinite.

e) Inventories

The Commission's stock is in the form of low cost consumables which were expensed at the point of purchase hence there is no reflection of closing inventory in the financial statements.

f) Inventories

The Commission's stock is in the form of low cost consumables which are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations.

g) Changes in accounting policies and estimates

The Commission recognizes the effects of changes in accounting policy prospectively, especially if retrospective application is impractical.

h) Employee benefits

Retirement benefit plans

The Commission provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The NCIC Staff Pension Scheme was established under irrevocable trust. It commenced on 1 July 2012 and is governed by Trust Deed and Rules. Employees who are the members contribute to the scheme at the rate of **7.5%** of their basic salary while the employer, also Founder, contributes at the rate of **15%** of the Member's basic salary. In addition, members are allowed to make additional voluntary contributions.

i) Related parties

The Commission regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the Commission's operating and financial decisions. The Commissioners and key management are considered as the Commission's related parties. The Commission has 8 full time commissioners and 3 ex-officio members being the chairpersons of the Commission for Administration of Justice (CAJ), National Gender and Equality Commission (NGEC) and the Kenya National Commission on Human Rights (KNCHR). The Commissioners are charged with policy formulation and direction while the key management led by the Commission secretary (who is the CEO) are charged with the implementation and day-to-day running of the Commission.

j) 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 various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

k) Comparative figures

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

l) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2019.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 PUBLIC CONTRIBUTIONS AND DONATIONS

Description	2018-2019	2017-2018
	KShs	KShs
UNDP	32,591,700	37,914,700
Total transfers and sponsorships	32,591,700	37,914,700

The Commission is an implementing partner for the above donors and received the funds to undertake programmes through approved work plans for the year.

6 TRANSFERS FROM OTHER GOVERNMENTS

Description	2018-2019	2017-2018
	Kshs	KShs
Unconditional grants		
Operational grant	384,924,400	410,000,000
Total government grants and subsidies	384,924,400	410,000,000

7 TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	2017-2018
			KShs	KShs	KShs
Ministry of Interior and Coordination of National Government	384,924,100	-	-	384,924,100	410,000,000
Total	384,924,100	-	-	384,924,100	410,000,000

8 EMPLOYEE COSTS

	2018-2019	2017-2018
	KShs	KShs
Salaries and wages	158,202,333	181,571,207
Employee related costs - contributions to pensions and medical aids	10,728,400	10,540,850
Employee costs	168,930,733	192,112,057

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 DEPRECIATION AND AMORTIZATION EXPENSE

Description	2018-2019	2017-2018
	KShs	KShs
Property, plant and equipment	21,928,620	27,014,972
Intangible assets	153,622	155,224
Total depreciation and amortization	22,082,242	27,170,196

10 REPAIRS AND MAINTENANCE

Description	2018-2019	2017-2018
	KShs	KShs
Vehicles	8,637,991	11,877,492
Other	11,439,334	2,297,880
Total repairs and maintenance	20,077,325	14,175,372

11 GENERAL EXPENSES

Description	2018-2019	2017-2018
	KShs	KShs
Advertising	13,376,446	32,640,377
Audit fees	1,044,000	1,044,000
Bank charges	515,896	835,054
Hospitality & Conferences	12,928,250	21,681,871
Confidential expenditure	15,000	381,100
Contracted guards and cleaning services	2,930,000	2,788,800
Contracted professional services	5,054,411	6,534,862
Domestic travel and subsistence	76,112,599	121,988,264
Electricity	640,283	896,269
Foreign travel and subsistence	14,958,150	27,031,467
Fuel and oil	7,368,523	11,671,436
Hire charges	438,200	5,246,025
Insurance	11,965,540	13,171,450
Internet connectivity	969,910	1,264,494
Membership fees, dues, subscriptions	654,830	1,052,400
Parking charges	6,420	12,730
Postage	349,425	428,000
Printing and stationery	13,023,991	19,284,477
Project sponsorships	3,747,140	6,335,401
Rental	39,041,395	27,893,132
Specialized material and supplies	720,000	224,030
Telecommunication	2,657,985	2,960,012
Training	6,868,625	9,160,688
Total general expenses	215,387,019	314,526,338

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 GAIN ON SALE OF ASSETS

Description	2018-2019	2017-2018
	KShs	KShs
Cost of assets	-	115,000
Net book value	-	34,125
Proceeds from sale	-	-
Total gain on sale of assets	-	(34,125)

13 CASH AND CASH EQUIVALENTS

Description	2018-2019	2017-2018
	KShs	KShs
Current account	48,753,895	33,940,909
Cash in hand	-	283,621
Total cash and cash equivalents	48,753,895	34,224,530

13a DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

Financial institution	Account number	2018-2019	2017-2018
		KShs	KShs
a) Current account			
Kenya Commercial bank	11189199238	48,677,823	33,863,163
National Bank of Kenya	0102815036400	2,170	3,174
Standard Chartered Bank	01020060864600	73,902	74,572
Sub- total		48,753,895	33,940,909
b) Others(specify)			
cash in hand		-	283,621
Sub- total		-	283,621
Grand total		48,753,895	34,224,530

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 RECEIVABLES FROM NON-EXCHANGE CONTRACTS

Description	2018-2019	2017-2018
	KShs	KShs
Current receivables		
Imprest		
GOK	209,225	2,350,965
SIDA	3,225,750	6,528,332
Commissioners Advances	-	377,264
Total imprest	3,434,975	9,256,561
Staff advances	1,917,929	1,177,417
Bank Guarantee	1,700,000	1,700,000
Prepayments	8,546,814	8,281,974
Total current receivables	15,599,718	20,415,952

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15 PROPERTY, PLANT AND EQUIPMENT

Cost	Motor vehicles Shs	Furniture and fittings Shs	Computers Shs	Total Shs
At 1 July 2016	160,322,940	80,943,149	22,177,192	263,443,281
Additions	-	9,301,522	24,555,516	33,557,038
Disposals	-	(386,180)	(1,465,000)	(1,851,180)
At 30th June 2017	160,322,940	89,858,491	44,967,708	295,148,139
Additions	-	2,573,750	3,637,978	6,211,728
Disposals	-	-	(115,000)	(115,000)
At 30th June 2018	160,322,940	92,432,241	48,490,686	301,244,867
Additions	-	6,522,050	2,109,400	8,631,450
At 30th June 2019	160,322,940	98,954,291	50,600,086	309,877,317
Depreciation and impairment				
At 1 July 2016	93,130,115	34,087,435	15,775,347	142,992,897
Depreciation	16,797,706	6,997,398	10,151,612	33,946,716
Disposal	-	(209,130)	(1,294,963)	(1,504,093)
At 30th June 2017	109,927,821	40,874,702	24,631,996	175,434,519
Depreciation	12,598,530	6,444,567	7,971,875	27,014,972
Disposals	-	-	(80,875)	(80,875)
At 30th June 2018	122,526,351	47,319,269	32,522,995	202,368,615
Depreciation	9,449,148	6,454,378	6,025,094	21,928,620
At 30th June 2019	131,975,499	53,773,647	38,548,089	224,297,235
Net book values				
At 30th June 2019	28,347,441	45,180,644	12,051,977	85,580,062
At 30th June 2018	37,796,589	45,112,972	15,967,690	98,877,251
At 30th June 2017	50,394,119	48,982,789	20,335,712	119,712,620

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 INTANGIBLE ASSETS-SOFTWARE

Description	2018-2019	2017-2018
	KShs	KShs
Cost		
At beginning of the year	853,400	853,400
Additions	150,000	-
At end of the year	1,003,400	853,400
Amortization and impairment		
At beginning of the year	542,486.00	387,262
Amortization	153,622.63	155,224
At end of the year	696,108.63	542,486
NBV	307,291.36	310,914

17 TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

Description	2018-2019	2017-2018
	KShs	KShs
KENAO	1,044,000.00	1,044,000
VAT withheld	2,069,384.00	282,825.00
Other payables	3,588,000.00	-
Total trade and other payables	6,701,384.00	1,326,825

18 RELATED PARTY BALANCES

Nature of related party relationships

The Commission regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the Commission's operating and financial decisions. The Commissioners and key management are considered as the Commission's related parties. The Commission has 7 full time commissioners and 3 ex-officio members being the chairpersons of the Commission for Administration of Justice (CAJ), National Gender and Equality Commission (NGEC) and the Kenya National Commission on Human Rights (KNCHR). The Commissioners are charged with policy formulation and direction while the key management led by the Commission secretary (who is the CEO) are charged with the implementation and day-to-day running of the Commission.

The Commission is in summary is related to

- i) The National Government;
- ii) The Parent Ministry;
- iii) Commissioners;
- iv) Ex-officio members;
- v) Key management.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18a. RELATED PARTY BALANCE (Continued)

	2018-2019	2017-2018
	Kshs	Kshs
Transactions with related parties		
a) Key management compensation		
Director Programmes & Technical Services	4,774,000	4,554,000
Director Finance, Human Resource & Administration	397,000	4,764,000
Ass. Director Communication & Knowledge Management	3,650,015	3,354,600
Ass. Director Complaints, Legal & Enforcement	3,995,350	3,848,850
Ass. Director Civic Education & Advocacy	3,995,350	3,848,850
Ass. Director Reconciliation & Peace Building	3,995,350	3,848,850
Ass. Director Research	3,995,350	3,848,850
Ass. Director Investigations	3,163,010	-
Ag. Director Finance, Human Resource & Administration	2,550,010	-
Total	30,515,435	28,068,000

19 Events after the Reporting Period

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

20. Ultimate and Holding Entity

The National Cohesion and Integration Commission is a statutory body established by the National Cohesion and Integration Act (NCI Act) NO 12 of 2008 under the Ministry of Interior and Coordination of National Government.

21. Currency

The financial statements are presented in Kenya Shillings (Kshs).

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Commission Secretary/CEO

Date.....

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APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Projects

Projects implemented by the Commission Funded by development partners

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Deepening the Foundations of Peace & Community Security in Kenya	7KEN14710	UNDP	2014-2018	32,591,700	Yes	Yes

Status of Projects completion

Project	Account	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Source of funds
Deepening the Foundations of Peace & Community Security in Kenya	Travel & Accommodation	18,637,600	18,637,600	100%	18,637,600	18,637,600	UNDP
	Audio/Visual print	8,100,000	8,100,000	100%	8,100,000	8,100,000	UNDP
	Contractual Services	2,490,000	2,490,000	100%	2,490,000	2,490,000	UNDP
	W/shops /Conferences	3,064,100	3,064,100	100%	3,064,100	3,064,100	UNDP
	Supplies	300,000	300,000	100%	300,000	300,000	UNDP
TOTAL		32,591,700	32,591,700	100%	32,591,700	32,591,700	

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APPENDIX III: INTER-ENTITY TRANSFERS

	ENTITY NAME:	NATIONAL COHESION AND INTEGRATION COMMISSION		
	Break down of Transfers from the Ministry of Interior and Coordination of National Government.			
	FY 17/18			
a.	Total Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		8/13/2018	98,195,000	2018/2019
		11/12/2018	90,339,400	2018/2019
		6/2/2019	100,158,900	2018/2019
		5/7/2019	96,231,100	2018/2019
		Total	384,924,400	
b.	Donor Receipts			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		8/13/2018	16,246,800	2018/2019
		10/22/2018	16,344,900	2018/2019
		Total	32,591,700	