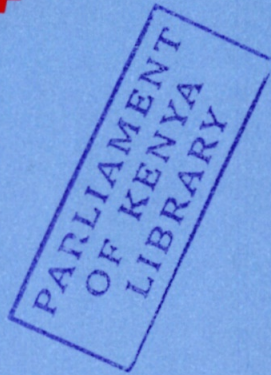


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 DEC 2024	DAY: Thursday
TABLED BY:	Hon. Kimani Ichung'uah (Leader of the majority Party)
CLERK-AT-THE-TABLE:	Arastacia

REPORT

OF

THE AUDITOR-GENERAL

ON

**INCREASED ENJOYMENT OF HUMAN RIGHTS
AND FUNDAMENTAL FREEDOMS BY ALL IN
KENYA PROJECT GRANT/CREDIT NUMBER:
KEN 2062, KEN19-0011**

**FOR THE YEAR ENDED
30 JUNE, 2024**

**KENYA NATIONAL COMMISSION ON HUMAN
RIGHTS**



**PROJECT NAME: INCREASED ENJOYMENT OF HUMAN RIGHTS &
FUNDAMENTAL FREEDOMS BY ALL IN KENYA PROJECT**

**IMPLEMENTING ENTITY: KENYA NATIONAL COMMISSION ON HUMAN
RIGHTS (KNCHR)**

PROJECT GRANT/CREDIT NUMBER: KEN 2062, KEN 19- 0011, KNCHR

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

Table Contents

1. Acronyms and Glossary of Terms	ii
2. Project Information and Overall Performance	iii
3. Statement of Performance Against Project’s Predetermined Objectives.....	xiii
4. Environmental and Sustainability reporting	xxiv
5. Statement of Project Management Responsibilities	xxx
6. Report of the Independent Auditor on Financial Statements for Increased Enjoyment of Human Rights & Fundamental Freedoms by All in Kenya Project.....	xxxii
7. Statement of Receipts and Payments for the year ended 30th June 2024.....	1
8. Statement of Financial Assets and Liabilities as at 30 th June 2024	2
9. Statement of Cashflow for the year ended 30 th June 2024	3
10. Statement of Comparison of Budget and Actual amounts for year ended 30 th June 2024	4
11. Significant Accounting Policies.....	5
12. Notes to the Financial Statements.....	11
13. Annexes.....	15

1. Acronyms and Glossary of Terms

CBK	Central Bank of Kenya
ECOSOC	Economic Social and Cultural Rights
GANHRI	Global Alliance of National Human Rights Institutions
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
MIPs	Minority and indigenous persons
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is Increased Enjoyment of Human Rights & Fundamental Freedoms by all in Kenya.

Objective

The key objective of the grant is enhanced realization of civil and political rights during electioneering period as well as economic, social and cultural rights particularly of women, youth, persons with disabilities, children and marginalized communities in rural and informal settlements (Impact).

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

2.2 Project Information

Project start date	August 2021
Project end date	August 2024 with a No cost extension until October 2024
Project manager	Dr Amos Wanyoike
Project sponsor	The Norwegian Ministry of Foreign Affairs (NMFA)

2.3 Project Overview

State Department of the project	Kenya National Commission on Human Rights (KNCHR)
Project number	KEN 2062, KEN 19- 0011, KNCHR
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> • To Promote and deepen a culture of human rights among the public during the electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights. • Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights • To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups • To enhance efficiency, effectiveness and sustainability of the Commission
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> • Public sensitization, capacity building, election monitoring and media engagement • Complaints processing, investigation and redress • Human rights petitioning and litigations
Other important background information of the project	<p>The project is based on the logic that in order to increase enjoyment of human rights; the right holders should be empowered to be able to claim their rights and fundamental freedoms; duty bearers should comply with human rights obligations and there should be mechanisms for resolving human rights breaches or violations.</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> • Shrinking civil space and attacks on fundamental freedom of association, demonstration and assembly. • Non-compliance in the implementation of key ECOSOC and Business and human rights National policies and laws • High no of case of human rights violation meted on MIPS/Vulnerable groups
Project duration	<p>The project started on August 2021 and is expected to run until August 2024, Period of 3 years.</p>

2.4 Bankers

The following are the bankers for the project:

Kenya Commercial Bank - Milimani Branch

NSSF Building, Bishops Road

P O Box 69695-00400

NAIROBI.

2.5 Independent Auditor

The project is audited by:

The Auditor General

P O Box 30084-00100

NAIROBI

2.6 Roles and Responsibilities

List the different people who are working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Dr. Bernard Mogesa	Commission Secretary/CEO	PhD, CPM	Accounting Officer
Dr. Amos Wanyoike	Senior Human Rights Officer (Reforms & Accountability)	PhD, CPM	Grant holder
John Wamwanga	Deputy Director Finance	CPA(K)	Head of Accounting

2.7 Funding summary

The Project is for a duration of three years from 2021 to 2024 with an approved budget of NOK13,600,000 equivalent to Kshs176,434,600 as highlighted in the table below:

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 June 2024)		Undrawn balance to date	
	NOK	Kshs	NOK	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
The Norwegian Ministry of Foreign Affairs (NMFA)	13,600,000	176,434,600	12,960,000	164,410,281	640,000	12,024,319
Total	13,600,000	176,434,600	12,960,000	164,410,281	640,000	12,024,319

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date	
	NOK	Kshs	NOK	Kshs	Donor currency	Kshs
	(A)	(A')	(A)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
The Norwegian Ministry of Foreign Affairs (NMFA)	12,960,000	164,410,281	11,284,300	143,152,390	1,675,700	21,257,890
Total	12,960,000	164,410,281	11,284,300	143,152,390	1,675,700	21,257,890

2.8 Summary of Overall Project Performance:

- Budget performance against actual amounts for current year is 69% and for cumulative to-date 87%
- Physical progress based on outputs, outcomes, and impacts since project commencement,
- Indicate the absorption rate for each year since the commencement of the project.
 Year 1:58%
 Year 2:92%
 Year 3:73%
- List the implementation challenges and recommended next steps.

Project Impact	
Impact	Progress Towards Achieving the Impact
<p>Enhanced realization of civil and political rights during the electioneering period as well as ECOSOC rights particularly of women, youth, persons with disabilities, children, and marginalized communities in rural and informal settlements</p>	<p>The Commission's efforts greatly advanced civil, political, and ECOSOC rights during the election period, especially for women, youth, persons with disabilities, children, and marginalized communities in rural and informal areas.</p> <p>Key achievements included training 220 justice actors in handling cases involving Minority and Indigenous Persons (MIPs) through Alternative Dispute Resolution (ADR), empowering these communities and improving access to justice. Additionally, training 50 KNCHR staff on Minority and Special Interest Groups Rights and program management bolstered the Commission's advocacy and implementation capacity.</p> <p>Through initiatives like pre-hearing sessions on the impact of business on Indigenous rights and the dissemination of the National Action Plan on Business and Human Rights (NAP-BHR), the Commission raised awareness and improved access to redress for vulnerable groups. Legal advocacy, including Public Interest Litigation (PIL) and successful mediation, highlighted its commitment to addressing human rights violations, while comprehensive audits reinforced compliance with human rights standards nationwide.</p>
Project Outcomes	
Outcomes	Progress Towards Achieving The Outcomes

<p>Outcome 2</p> <p>Enhanced observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p>The Commission’s initiatives strengthened compliance with Economic, Social, and Cultural (ECOSOC) Rights, as well as Business and Human Rights standards. Key achievements included two successful NAP Implementation Committee meetings with nine member institutions, affirming the roadmap and identifying a need for targeted human rights training. The Commission also played a leading role in the 2nd African Business and Human Rights Forum, raising awareness among 560 participants and advocating for inclusive, ethical business practices for marginalized groups.</p> <p>Furthermore, the Commission conducted four audits covering social health protection, gender policies in tea estates and flower farms, and developed a Human Rights Due Diligence tool, improving human rights compliance in public and private sectors. Through legal advocacy, the Commission engaged in Public Interest Litigation (PIL) cases and successfully mediated a land dispute via Alternative Dispute Resolution (ADR). Disseminating the National Action Plan on Business and Human Rights in Narok and Baringo Counties further expanded knowledge and compliance, benefiting 627 participants.</p>
<p>Project Outputs</p>	
<p>Outputs</p>	<p>Progress Towards Achieving the Outputs</p>
<p>Output 2.1</p> <p>Functional NAP Implementation Committee</p>	<p>KNCHR and OAG-DOJ held two successful NAP Implementation Committee meetings, engaging 20 participants from nine member institutions. Members reviewed and affirmed the broad scope of the NAP Implementation Roadmap and emphasized the need for targeted human rights training, especially regarding policy actions each institution and department is expected to lead under the roadmap.</p>
<p>Output 2.2</p> <p>Reports on compliance to ECOSOC & BHR rights disseminated</p>	<p>The KNCHR, through its ECOSOC program, actively participated in the 2nd African Business and Human Rights Forum, where awareness of Business and Human Rights principles was significantly increased among approximately 560 participants. During a panel discussion on "Empowering Marginalized Groups: Ensuring Inclusive and Ethical Business Practices," KNCHR highlighted the importance of access to remedies for marginalized communities.</p> <p>The Commission also conducted four key audits: a social health protection assessment, gender audits of policies and processes in tea estates and flower farms, and the creation of a model Human Rights Due Diligence tool for businesses. These audits</p>

	substantially improved human rights compliance across public and private sectors.
Output 2.3 ECOSOC related case Investigated & Redressed	<p>The Commission continued its legal advocacy and interventions, actively participating in two Public Interest Litigation (PIL) cases, joining two additional petitions, and applying to be enjoined as an Interested Party in a new PIL case. A land dispute for the family of the late Jonathan Lekwaro was successfully resolved through Alternative Dispute Resolution (ADR). Additionally, a mini-inquiry conducted from April 15–19, 2024, in Kilifi County addressed the killings of elderly persons accused of witchcraft, underscoring the Commission's commitment to human rights.</p> <p>The KNCHR also successfully disseminated the National Action Plan on Business and Human Rights (NAP-BHR) in Narok and Baringo Counties. This effort reached approximately 627 participants, increasing awareness of business and human rights, and distributed 27 copies of the NAP-BHR.</p>
Project Outcomes	
Outcome	Progress Towards Achieving the Outcome
Outcome 3: Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs)	The Commission developed a comprehensive concept and data collection tools, including submission guidelines, for the upcoming Public Inquiry. Detailed Terms of Reference were created for hiring a Consultant, with the Commission actively involved in bid evaluations. Pre-hearing forums across 13 counties identified 36 potential witnesses and key regional business and human rights issues, and 13 public hearing venues were selected. Additionally, the Commission trained 220 justice actors in Alternative Dispute Resolution (ADR) to better support Minority and Indigenous Persons (MIPs) and other vulnerable groups, improving their access to justice and equitable redress.
Project Outputs	
Outputs	Progress Towards Achieving The Outputs
Output 3.1. Human rights petitions on Minority and Indigenous Persons (MIPs)/vulnerable groups response screened,	The Commission successfully developed a concept, data collection tools, and submission guidelines for the Inquiry, along with Terms of Reference for hiring a consultant to support the Public Inquiry. It also evaluated consultancy bids and conducted pre-hearing forums, identifying 36 potential witnesses across 13 target counties. Key business and human rights concerns were

processed, investigated and litigated	highlighted, with 36 witnesses and 13 public hearing venues selected for the next phase.
Output 3.2. Justice Actors trained on Handling MIP/vulnerable groups related cases through ADR	The commission conducted training of 220 justice actors in handling cases involving Minority and Indigenous Persons (MIPs) and vulnerable groups using Alternative Dispute Resolution (ADR). This training played a crucial role in empowering these communities and improving their access to justice and equitable redress
Project Outcome	
Outcome	Progress Towards Achieving the Outcome
Outcome 4: Enhanced efficiency, effectiveness, visibility and sustainability of the Commission.	The Commission enhanced its efficiency, visibility, and sustainability through targeted initiatives. Training 50 staff members in Minority and Special Interest Groups Rights and program management strengthened expertise and fostered a more integrated approach to human rights advocacy. Additionally, six public awareness campaigns, supported by social media and the "Rightfully Speaking" e-newsletter, expanded outreach and impact. The "Rightfully Speaking Online Show" further increased public understanding of Alternative Justice Systems (AJS), reinforcing the Commission's role as a leading advocate for human rights.
Project Outputs	
Outputs	Progress Towards Achieving The Outputs
Output 4.2. KNCHR trained on key human rights thematic areas	The training of 50 KNCHR staff on Minority & Special Interest Groups Rights, program management, and the links between ECOSOC and Civil and Political Rights greatly enhanced staff expertise. It improved program management skills, fostered an integrated approach to human rights, strengthened advocacy efforts, and promoted internal knowledge sharing.
Output 4.3 Visibility initiatives	The Commission successfully conducted six public awareness and visibility campaigns, enhancing its corporate and programmatic outreach through KNCHR's online platforms. In August 2023, it launched its inaugural e-newsletter, "Rightfully Speaking," which has published four editions to date. This newsletter showcases articles from various regions and serves as an essential tool for visibility and engagement with rights holders. Additionally, the Commission boosted its social media

	efforts with the "Rightfully Speaking Online Show," aimed at improving public understanding of Alternative Justice Systems (AJS). The show covered key topics such as the definition of AJS, the Judiciary's vision, and the challenges of implementing AJS in Kenya.
--	---

Implementation challenges:

1. Resource Constraints, some of the leading implementing departments had a shortage in human resources, which delayed and hindered the full execution of some major project activities.
2. Despite training efforts, some staff may still face challenges in fully integrating new skills and knowledge into their day-to-day activities, particularly in complex areas like program management and human rights advocacy.
3. Technological Limitations, including internet access and digital literacy among target audiences affect the effectiveness of online platforms and digital campaigns used by the commission.
4. Effective coordination among various stakeholders, including justice actors, government bodies, and civil society, may face obstacles, particularly in aligning on priorities and resource allocation.

Recommended next steps:

1. As the project is coming to an end there is need to seek additional funding and partnerships to ensure sufficient resources for ongoing and future initiatives. Explore cost-effective approaches to maximize impact within existing budget constraints.
2. Invest in improving technological infrastructure and provide training to staff and the public to enhance the effectiveness of digital platforms and outreach efforts. Explore partnerships with tech companies for support.
3. Develop a long-term sustainability plan that includes continuous monitoring and evaluation of initiatives. Adjust strategies as needed to adapt to changing human rights landscapes and ensure lasting impact.

2.9 Summary of Project Compliance

- No significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants
- No consequences suffered on account of non-compliance or likely to be suffered
- Mitigation measures to alleviate the adverse effects of actual or potential consequences of non-compliance are guided as a commission by the internal control policies including but not limited to risk management policy, finance, procurement manual, the human resource and management manual and PFM act.

3. Statement of Performance Against Project'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 key development objectives of the project's agreement/ plan are to:

The strategic goals of the project are as follows:

- (a) To Promote and deepen a culture of human rights among the public during the electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights.
- (b) Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights
- (c) To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups
- (d) To enhance efficiency, effectiveness and sustainability of the Commission

Progress on attainment of strategic development 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:

Result	Indicator	Baseline	Target	Means of verification
Impact: Enhanced realization of civil and political rights during electioneering period as well as ECOSOC rights particularly of women, youth, persons with disabilities, children and marginalized communities in rural and informal settlements	% of public members enjoying their rights & freedoms (from opinion survey)	To be determined	Target = 10% increase of the base value (from baseline studies)	The Commission, through analysis of data from its early warning response mechanisms in the 2022 Elections and human rights findings published in its 2022 series reports namely the Bound Ballot and the Demystifying Democracy, indicated a substantial drop in human rights violations estimated at 81.8% as compared to 2017. The report documents a total of seven (7) cases of loss of life. This is a reduction from 2017 where ninety-nine (99) cases of death were documented by KNCHR.
	Reduction in number/percentage of incidences of violations of civil and political rights during electioneering period as well as ECOSOC rights	Civil Political Rights: In 2017 the KNCHR documented the following violations: 100 cases of killings; 201 cases of sexual violence; 250 cases of torture; ECOSOC: 60% of complaints received by KNCHR are ECOSOC related 1	Target =At least 10% reduction of reported Human rights violations	
Outcome 1: Enhanced protection and promotion of human rights among the public during electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights	Outcome indicator 1.1 % of public members able to claim their rights related to Elections	Baseline Minimal number of members of the public who are able to claim their rights (Value TBD)	Target: At least 10% above Baseline Value	Through the project the commission was able to establish and support 6 CSO platforms out of the targeted 6 in Narok, Kajiado, Machakos, Muranga, Kwale, and Uasingishu The Commission-initiated capacity building session and strengthened 150 grassroot HRDs with advanced skills on Election Monitoring, Documentation and Reporting on human rights violations pre, during and post-election period.
	Outcome indicator 1.2 Type and No. of joint actions advocated for by CSOs , HRDs and Media	CSO platforms for Human rights advocacy not very vibrant	Functional CSO platforms advocating for issues relating to human rights	

¹ Source : KNCHR Complaints Management System (CMS)

				The Commission also developed an Accountability Charter that sought to attain the commitment of the four Presidential candidates to uphold human rights principles and standards before and after elections
Outputs				
Output 1.1	Output Indicator 1.1.1	Baseline:	Target:	
Members of public sensitized through project's Human Rights Education Public awareness and education initiatives	Number of public members sensitized	0	500,000	The Commission delivered sensitization messages to the members of the public. This were delivered in a manner that ensured that they became aware of human rights standards and principles and also channels of accountability in case a violation occurred. Approximately 20 million members of the public were reached through the various public awareness interventions.
Output 1.2	Output Indicator 1.2.1	Baseline:	Target:	
State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	Few state and non-state actors have been sensitized on observing principles and standards of human rights	40 state and non-state institutions	The Commission established a good working relationship with state organs especially the security sector to finalize the draft regulations around security elections, and Election Security Management Manual for Police Commanders was finalized and used as a standard tool during the Advocacy meetings with Senior law enforcement officers on a HRBA to policing. The adherence to the guidelines enhanced police preparedness and response mechanisms during election in a collaborative and coordinated manner, thus the reduction on police brutality in management of election in Kenya

	<p>Output Indicator 1.2.1</p> <p>No. of election Monitoring reports prepared and disseminated</p>	<p>Baseline:</p> <p>No election Monitoring report shared during the current cycle</p>	<p>Target:</p> <p>3 election monitoring reports and advisories shared</p>	<p>The Kenya National Commission on Human Rights monitored the 2022 Election cycle for slightly over eight (8) months with the main aim of promoting and protecting human rights before, during, and after the General Election.</p> <p>The KNCHR launched and shared the findings of its final 2022 election monitoring and observation report dubbed “Demystifying Our Democracy”.</p> <p>Overall, the findings indicate that Kenya had made enormous strides in improving some elements of the election processes while in others, it is still lagging and yet indeed, in other areas it has retrogressed. The report records a substantial drop in the number of lives lost compared to 2017. However other violations such as assaults, intimidation, harassment, voter bribery, and misuse of children in elections are still a grave concern. One particular disturbing observation is the increase in civilian misuse of firearms which contributed to at least 70% of the deaths and assaults recorded. The report provides strong recommendations to duty bearers which if acted upon, will usher in a new dawn in ensuring elections are held against a strong backdrop of rule of law, respect for human rights, progressive reforms and a peaceful environment.</p>
--	--	--	--	--

<p>Output 1.3</p> <p>Elections related human rights violations processed and resolved)</p>	<p>Output Indicator 1.3.1:</p> <p># of Elections related human rights violations processed a through complaints screening , investigations , Litigation and ADR</p>	<p>Baseline:</p> <p>Few cases of human rights violations related to elections have been resolved due to lack of evidence .</p>	<p>Target:</p> <p>At least 80% of complaints lodged resolved</p>	<p>During the reporting period, 2,438 complains were filled with a 43.07% admission rate, 56% received legal advice and 1% pending further action. 43% petitions related to ECOSOC Rights and 49.9% related to civil and political rights and 7% related to group rights. 30 % of the complains have been resolved</p>
<p>Output 1.4</p> <p>CSO platforms established & Supported</p>	<p>Output Indicator 1.4.1:</p> <p>No. of platform established and supported</p>	<p>Baseline:</p> <p>0</p>	<p>Target:</p> <p>6 platforms established; 6 Supported</p>	<p>The Commission provided an account of the election 2022 through two (2) key reports: Party Primaries Monitoring Report- 2022 General Elections and Final Election Monitoring Report- 2022 General Elections. The two reports gives a Human Rights Account of the 2022 General Election” and provides a synopsis of the findings of the elections from a human rights perspective. This report will inform conversations on the place of our elections in enhancing democracy, rule of law, human rights and other tenets that will help the Country move “towards a society that enjoys human rights and fundamental freedom</p>
<p>Key activities:</p> <ul style="list-style-type: none"> • Public & media campaigns on HR during elections • Strategic advocacy and dialogue sessions with law enforcement agencies • Targeted Media Sensitization • Election partner referral meetings • Infusion of Human rights principles in election Laws, policies and practice • CSO platform establishment and engagement 				

- Training of CSOs
- Monitoring, documenting and reporting on compliance to HR in the electioneering period
- Targeted Advocacy to the Justice and Legal Affairs Committee of the National Assembly and Parliament on KNCHR findings and recommendations
- Advocacy and influencing regional and International Mechanisms with KNCHR findings and recommendations
- Investigations and redress for electoral related HR violations
- Staff debriefing and reflection

Result	Indicators	Baseline	Target	Means of verification
<p>Outcome 2</p> <p>Enhanced observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p>Outcome Indicators</p> <p>% of key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p>Baseline:</p> <p>Duty bearer’s Human rights commitment gaps, Capacity Human rights Principles not adequately mainstreamed in key institutions</p>	<p>Target:</p> <p>At least 60% of NAP and other key ECOSOC national, regional and international instruments obligations and commitments</p>	<p>In order to enhance the observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards by duty bearer ,a National Steering Committee (NSC) consisting of representatives from 13 institutions was formed to coordinate and offer strategic guidance on the implementation plan thus leading to an increased commitment to addressing actual and potential business and human rights challenges by both the Government and businesses. The establishment of the committee has commissioned five thematic working groups drawn alongside the five thematic areas to aid in assisting in the dissemination of the National Action Plan. It is envisioned that the operationalization of NAP will assist key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>
Outputs				

<p>Output 2.1</p> <p>Functional NAP Implementation Committee</p>	<p>Output Indicator 2.1.1</p> <p>Frequency of committee engagements</p>	<p>Baseline:</p> <p>NAP committee formed but has not started its implementation</p>	<p>Target:</p> <p>1 functional committee in place</p>	<p>KNCHR and OAG-DOJ successfully convened two meetings of the NAP Implementation Committee during the reporting period, bringing together 20 participants from nine member institutions. members reviewed and affirmed the NAP Implementation Roadmap, agreeing to maintain its broad scope. The discussions also highlighted the need for targeted training on human rights, particularly in relation to the policy actions that their respective institutions and departments are expected to lead under the roadmap.</p>
<p>Output 2.2</p> <p>Reports on compliance to ECOSOC & BHR rights disseminated</p>	<p>Output Indicator 2.2.1</p> <p>No. of reports related to compliance ECOSOC & BHR rights disseminated</p>	<p>Baseline:</p> <p>0 reports</p>	<p>Target:</p> <p>3 reports</p>	<p>The commission successfully enhanced the knowledge and awareness of approximately 5,000 individuals on key ECOSOC thematic issues, including the rights of Indigenous Peoples, procedural propriety of evictions, and Business and Human Rights. This was achieved by leveraging partnerships and a radio talk show for broader outreach. The commission also finalized and published the Corporate Human Rights Benchmark (CHRB) report, which was based on assessments conducted during the 2022-2023 financial year. The report is now available on both the KNCHR and the Business and Human Rights websites. Additionally, 100 copies of the CHRB report have been printed for dissemination and to facilitate further</p>

				dialogue with the benchmarked businesses.
<p>Output 2.3:</p> <p>ECOSOC related case Investigated & Redressed</p>	<p>Output Indicator 2.3.1:</p> <p># of ECOSOC related human rights violations processed</p>	<p>Baseline:</p> <p>Very Few cases human rights violations related to ECOSOC processed</p>	<p>Target:</p> <p>At least 80% of complaints lodged processed</p>	<p>The Commission received 3,050 complaints, with a 53% admission rate, of which 47.1% related to Economic, Social, and Cultural (ECOSOC) rights. Most complaints were handled through preliminary assessment and legal advice, while 300 cases proceeded to further investigation or Alternative Dispute Resolution (ADR).</p> <p>In its report, <i>"Aged, Loathed, and Besieged: Investigation Report on Lynching of Older Women in Marani Ward, Kitutu Chache North Sub-county, Kisii County,"</i> the Commission documented human rights violations, leading to the arrest and arraignment of nine suspects in the Kisii Law Courts for the murder of five women. KNCHR continues collaborating with investigation and prosecution agencies to pursue justice for the bereaved families.</p> <p>The Commission also completed four critical audits: a social health protection assessment, Gender</p>

				Audits of policies in Tea and Flower Estates, and a model Human Rights Due Diligence tool for businesses. These audits strengthened human rights compliance in both public and private sectors.
--	--	--	--	---

Key activities:

- Formulating and implementing a plan of action that will be determined by the Terms of Reference
- Advocacy engagements on the implementation of the NAP
- Public Sensitization and Awareness
- Monitoring and reporting on compliance to the NAP
- Capacity Building of KNCHR staff
- Institutional Audits and monitoring exercise
- Investigation & Redress including ADR for ECOSOC related violations

Result	Indicators	baseline	Target	Means of verification
<p>Outcome 3:</p> <p>Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs)</p>	<p>Outcome indicator 3.1.</p> <p>#</p> <p>% of human rights violations related to Minority and Indigenous Persons (MIPs) resolved through PIL, ADR and other Human rights redress mechanisms.</p>	<p>Baseline:</p> <p>High no. of cases of human rights violations meted on MIIPs /Vulnerable groups, Few prosecutions & no convictions</p>	<p>Target:</p> <p>At least 80% of complaints lodged Resolved</p>	<p>The Commission collaborated with a Caucus of Minority and Marginalized Communities, bringing together professionals from 79 communities across 26 counties in Kenya. The caucus aims to advocate for the communities' unrealized rights, foster solidarity, amplify their voice on governance issues, and influence policies for equal opportunities and recognition. Additionally, the Commission is conducting a mini-inquiry to address historical injustices faced by these marginalized groups.</p>

Outputs				
Output 3.1.	Output indicator 3.1:1	Baseline:	Target:	
Human rights petitions on Minority and Indeginous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	No. of petitions on Minority and Indeginous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	High no. of cases of human rights violations meted on MIIPs /Vulnerable groups,	Process 100% of the complaints lodged by MIIPs /Vulnerable groups,	The Commission has continued to build linkages with Minority CSOs as strategic partners to accelerate progress towards up scale of inquiry scope and influence. This linkages intervention at the local level will build trusting relationships as well as foster a constructive dialogue between the communities, government and civil society stakeholders and the commission during the inquiry. The linkages developed will aid in faster processing of human rights complaints by the Commission in the next year of implementation.
Output 3.2.	Output indicator 3.2.1	Baseline:	Target:	
Justice Actors trained on Handling MIP/vulnerable groups related cases through ADR	No. of Justice actors trained	No justice actors trained on this specific theme	60 justice actors	The commission implemented a series of Alternative justice systems (AJS) trainings. The trainings strengthened partnerships among key justice actors in the promotion and protection of human rights via access to justice and increased the competence of 61 (33 Male, 28 Female) justice actors in integrating HRBA into their operations. Participants included:civil society organizations, faith-based organizations, Kenya Prison Services, labor offices, the National Police Service, correctional and probation offices, the Judiciary, the Directorate of Criminal Investigation, and the Council of Elders.
Keys Activities:				

- Hold public inquiries and investigative hearings on systemic human rights violations on Minority and Indeginous Persons (MIPs)/vulnerable groups
- Undertake complaints proceedings and investigations on violations of Minority and Indeginous Persons (MIPs)/vulnerable Rights
- Undertake public interest litigation and ADR to affirm human rights for Minority and Indeginous Persons (MIPs)/vulnerable
- Undertake ADR to resolve human rights violations on Minority and Indeginous Persons/vulnerable groups (MIPs)/vulnerable
- Capacity Building of KNCHR staff on key skills
- Capacity building of partners on ADR/AJS

4. Environmental and Sustainability reporting

The Kenya National Commission on Human Rights (KNCHR/The Commission) serves as the primary watchdog for the protection and promotion of human rights in Kenya. Its main mandate encompasses advocating for human rights, monitoring compliance with national and international human rights standards, investigating violations, and advising the government on policy formulation. To ensure long-term sustainability in delivering its services to Kenyan citizens, KNCHR has adopted a multifaceted strategy. This strategy emphasizes a robust sustainability profile, focusing on financial stability and resource optimization. Environmental performance is integral, with initiatives addressing climate change, disaster mitigation and eco-friendly operational practices. Market practices ensure ethical and transparent engagement with stakeholders, while community engagement fosters partnerships and public participation in human rights advocacy as espoused in Article 10 of the Constitution which identifies public participation as one of the key national values and principles of governance. Through these comprehensive approaches, KNCHR aims to sustainably uphold human rights and foster a just society in Kenya.

(a) Sustainability strategy and profile

The Kenya National Commission on Human Rights has established a sustainability strategy and profile designed to secure the long-term effectiveness and influence of its human rights mission. This strategy is directed by the KNCHR's senior management, with the Chief Executive Officer (CEO), who also acts as the Accounting Officer, playing a crucial role. The CEO leads sustainable initiatives across the organization, emphasizing financial prudence, resource mobilization and strategic planning to sustain the Commission's operational viability. During the reporting period the Commission launched a new Strategic Plan (2023-2028) which contains the above tenets.

The sustainability strategy is founded on several KNCHR Strategic Plan key pillars. Firstly, KNCHR financial sustainability is pursued through diversified funding sources, including Government allocations, donor partnerships and other innovative funding mechanisms. This approach reduces reliance on a single source and enhances resilience against financial instability. Operational efficiency is prioritized by adopting and leveraging on cost-effective technologies and monitoring practices to optimize resource utilization.

Kenya's political landscape and macroeconomic conditions significantly influence KNCHR's sustainability priorities. Political stability and commitment to human rights are vital for continued support and funding. Macroeconomic factors, such as inflation rates and economic growth, affect resource availability and operational costs. The CEO navigates these factors by aligning the Commission's strategies with national development agendas and advocating for policies that support human rights and institutional sustainability.

Incorporating international best practices is central to KNCHR's sustainability strategy. The Commission benchmarks against leading global human rights institutions, adopting proven frameworks and methodologies for monitoring, reporting and advocacy. This approach ensures that KNCHR remains at the forefront of human rights protection and promotion, leveraging global expertise to address local challenges effectively.

Key achievements of KNCHR's sustainability efforts include enhanced stakeholder engagement, improved operational efficiency, and successful advocacy for increased budgetary allocations. However, challenges such as fluctuating Government funding and also dwindling donor support and political interference can impede progress. The CEO's leadership is crucial in navigating these challenges, fostering a culture of transparency, accountability and continuous improvement within the Commission. Overall, the sustainability strategy and profile of KNCHR, under the guidance of its policy makers, top management and the CEO, emphasize financial stability, alignment with national and international trends, and a commitment to best practices. This approach ensures that KNCHR can continue to effectively and sustainably promote and protect human rights in Kenya.

(b) Environmental performance

The Kenya National Commission on Human Rights is dedicated to a comprehensive environmental policy that includes climate change mitigation, sustainable resource use and reducing environmental impact. This policy integrates environmental considerations into all aspects of the Commission's work, from strategic planning to daily operations.

Evidence of KNCHR's commitment to this policy can be seen in several key documents and initiatives. KNCHR Annual Reports detail environmental initiatives and showcase the Commission's commitment to sustainability and eco-friendly practices. The Strategic Plan

includes sections on environmental sustainability, outlining goals and specific actions to reduce the Commission's ecological footprint.

KNCHR has also achieved several successes in its environmental efforts. It has reduced energy consumption by implementing energy-efficient lighting and appliances and prioritizes the procurement of environmentally friendly products, such as recycled paper and non-toxic office supplies. Regular training sessions and awareness programs educate staff on environmental best practices and the importance of sustainability. However, KNCHR faces some challenges. Financial constraints sometimes limit the extent of environmental initiatives, and broader engagement with external stakeholders on environmental issues remains a work in progress.

To manage biodiversity, KNCHR has implemented measures such as; hosting workshops to raise awareness about Environment and its importance to human rights. The Commission's waste management policy focuses on reducing, reusing, and recycling waste materials, with offices equipped with segregated waste bins to facilitate recycling. Policies to minimize paper usage through digital documentation and communication are actively promoted, and proper disposal and recycling of electronic waste are ensured through partnerships with certified e-waste recyclers.

KNCHR has also undertaken several efforts to reduce the environmental impact of its human rights services. These efforts include encouraging the use of virtual meetings to reduce travel-related emissions, promoting sustainable travel options for staff, and advocating for open space work stations in the design and renovation of its office spaces at its Headquarters and the Regional Offices.

(c) Employee welfare

The Commission Human Resources Policy gives summary of the core and significant regulations that guide the administration of the various Human Resource Management functions. One of the guidelines provided under the Recruitment process provides for non-discrimination in the entire recruitment process as laid down in the Constitution of Kenya art 27. Further, the recruitment process is well guided by the National Values and Principles of governance.

The process of reviewing the HR policies is done at least every three years or as need dictates. The process of development and review of the policies at the Commission involves member participation for their input before finalization and approval.

(i) Improving Skills and managing careers

The Commission recognizes the need for training and development of all employees in order to ensure effective delivery of its mandate. It endeavours to offer training opportunities to all its employees in order to improve their work performance and personal development in a fair and equitable. The process is two-fold; one, members registered in professional bodies are facilitated to participate in trainings offered by their professional bodies. Two, members are continuously sensitized on cross cutting thematic areas as identified in the Performance appraisal system annually.

However, the training budget has been on the decline for the last 5 years. Thus, the focus on training has been focused on competency professional courses only.

There is a vibrant Career Guidelines framework which is yet to be implemented fully due to austerity measures. This has led to stagnation of member of staff, thus low morale and high labor turnover.

(ii) Appraisal and rewards systems.

The commission has excellent performance management system whereby targets are set, performed and evaluated. Whilst there is a provision for rewards mechanisms that range from certificates of recognition to bonuses as rewards, the unavailability of funds makes the process remain un-actualized.

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

(d) Market place practices

KNCHR upholds good business practices and treats its suppliers responsibly by adhering to a set of principles and policies that ensure ethical, transparent, and fair dealings. KNCHR is committed to maintaining high standards of integrity and accountability in all its operations, a commitment reflected in its procurement and financial management policies designed to promote transparency, fairness, and efficiency as detailed in the Public Procurement and Asset Disposal Act, 2015 and the Public Finance Management Act, 2012.

KNCHR follows transparent procurement procedures to ensure that all suppliers have a fair chance to compete for contracts. This involves clear tendering processes, objective criteria for selection, and public disclosure of procurement decisions. The Commission adheres to ethical standards in all its business dealings, ensuring that all transactions are conducted with honesty and integrity. This includes avoiding conflicts of interest, preventing corruption, and promoting fair competition. Additionally, KNCHR ensures compliance with national and international regulations governing business practices, including adherence to financial reporting standards, procurement laws, and other relevant legal requirements.

Recognizing the importance of building and maintaining positive relationships with its suppliers, KNCHR is committed to honouring all contractual agreements. This involves adhering to the terms and conditions specified in contracts, including delivery schedules, quality standards, and payment terms. Timely and accurate payment is a priority for KNCHR, ensuring that suppliers are paid promptly in accordance with agreed terms, which helps in fostering trust and reliability. Efficient payment processing systems are in place to minimize delays and errors in payments.

Furthermore, KNCHR maintains open lines of communication with its suppliers, providing clear information about procurement needs, contract terms, and any changes that may affect the supplier relationship. Regular feedback mechanisms are also in place to address any concerns or issues that suppliers may have. Through these practices, KNCHR demonstrates its commitment to ethical standards and accountability, contributing to a sustainable and trustworthy operational environment.

(e) Community Engagements

In the financial year 2023/2024, the Commission engaged in several Corporate Social Responsibility (CSR) initiatives aimed at promoting human rights, community development, and environmental sustainability. These engagements had a significant positive impact on various segments of society. KNCHR conducted multiple human rights education and awareness campaigns across the country to inform citizens about their human rights and fundamental freedoms. These included workshops, seminars and public forums, which increased public knowledge and understanding of human rights. As a result, citizens became more informed and better equipped to assert their rights and responsibilities, fostering a culture of respect for human rights within communities.

In supporting vulnerable populations, KNCHR provided aid to groups including refugees and host communities, Special Interest Groups (SIGs), Vulnerable and Minority Groups and Persons with disabilities (PWDs). This support encompassed legal aid clinics, Public Interest Litigations, and access to Economic Social and Cultural (ECOSOC) rights, amongst others, thereby promotion of rights and access to justice for these groups. The engagements helped alleviate the hardships they faced and empowered them to seek and obtain their rights.

Environmental conservation was another key area of focus for KNCHR. In line with its environmental policy, the Commission undertook tree planting drives and campaigns in various regions where it has offices. These efforts enhanced environmental sustainability and increased public awareness about the importance of environmental conservation as a human right. Furthermore, KNCHR actively engaged in advocacy to influence policy changes that promote human rights and social justice. The Commission collaborated with Government Ministries, Departments, Agencies and Counties and Civil Society Organizations to push for reforms. These efforts led to several policy changes and legislative amendments, strengthening protections for human rights in Kenya and ensuring more equitable and just governance.

Overall, the CSR engagements by KNCHR promoted human rights education and awareness, supporting vulnerable populations, undertaking environmental conservation projects, facilitating community development and advocating for policy changes.

5. Statement of Project Management Responsibilities

The Accounting Officer in charge of the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the 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, 2024. 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.

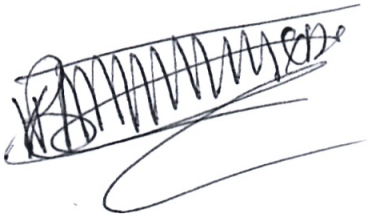
The Accounting Officer in charge of the Kenya National Commission on Human Rights accepts responsibility for the financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2024, and of the financial position as at that date. The Accounting Officer in charge of the Kenya National Commission on Human Rights further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the 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 Commission has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the Commission'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 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 Project Financial Statements

The Project financial statements were approved by the Commission Secretary for KNCHR and the Project Coordinator for Increased Enjoyment of Human Rights & Fundamental Freedoms by All in Kenya project on 02nd September 2024 and signed by:



Name: Dr. Bernard Mogesa,
Commission Secretary/ CEO



Name: Dr. Amos Wanyoike
Project Coordinator



Name: John Wamwanga
**Head of Accounting Unit/
Finance Manager**
ICPAK M/No. 2872

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 INCREASED ENJOYMENT OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS BY ALL IN KENYA PROJECT GRANT/CREDIT NUMBER: KEN 2062, KEN19-0011 FOR THE YEAR ENDED 30 JUNE, 2024 - KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project set out on pages 1 to 15, which comprise of the statement of financial assets as at 30 June, 2024 and the statement

Report of the Auditor-General on Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project No. KEN 2062, KEN 19-0011, KNCHR for the year ended 30 June, 2024 - Kenya National Commission on Human Rights

of receipts and payments, 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 Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project as at 30 June, 2024 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 Financing Agreement No. KEN 2062, KEN 19-0011, KNCHR dated 27 July, 2021 between the Norwegian Ministry of Foreign Affairs and the Kenya National Commission on Human Rights, and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.46,389,058 and Kshs.43,603,315 respectively, resulting in an under-funding of Kshs.2,785,743 or 6 % of the budget. Further, the Project Management spent an amount of Kshs.31,802,123 out of the actual receipts of Kshs.43,603,315, resulting in an under-utilization of Kshs.11,801,192 or 27% of the actual receipts.

The under-funding and under-utilization affected the planned project activities and may have had a negative impact on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matter

In the audit report of the previous year, an issue was raised on Budgetary Control and Performance. However, Project Management has not resolved the issue or given any explanation for failing to adhere to the provisions of the Public Sector Accounting Standards Board template.

Other Information

The Management is responsible for the other information set out on page iii to xxxviii which comprise of Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 3000 and ISSAI 4000. The standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by the Financing Agreement KEN 2062, KEN 19-0011, KNCHR dated 27 July, 2021, I report based on my audit that 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:

- i. Information given in the Project Management on pages iii to xxxviii is consistent with the financial statements;
- ii. Adequate accounting records have been kept by the project, so far as appears from examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Basis for Conclusion

The Financing Agreement requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Project's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, the Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements comply 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 Project's, financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

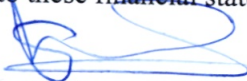
05 November, 2024


7. Statement of Receipts and Payments for the year ended 30th June 2024

	Note	Receipts and Payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (from inception)
		2023-2024			2022-2023			
		Kshs.			Kshs.		Kshs.	Kshs.
Receipts								
Proceeds from domestic and foreign grants	1	43,603,315		43,603,315	35,721,137		35,721,137	164,410,281
Total receipts		43,603,315		43,603,315	35,721,137		35,721,137	164,410,281
Payments								
Compensation to employees	2	905,979		905,979	8,925,000		8,925,000	18,330,979
Purchase of goods and services	3	30,266,177		30,266,177	51,318,266		51,318,266	109,386,437
Acquisition of non-financial assets	4	629,968		629,968	1,681,597		1,681,597	15,434,975
Total payments		31,802,123		31,802,123	61,924,863		61,924,863	143,152,390
Surplus/ (deficit)		11,801,191		11,801,191	-26,203,726		-26,203,726	21,257,890

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


Name: Dr. Bernard Mogesa,
Commission Secretary/ CEO

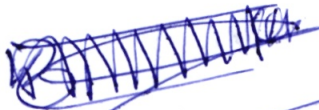

Name: Dr. Amos Wanyoike
Project Coordinator


Name: John Wamwanga
Head of Accounting Unit/
Finance Manager
ICPAK M/No. 2872

8. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	6.A	20,692,302	9,390,006
Total Cash and Cash equivalents		20,692,302	9,390,006
Imprests and Advances	7	565,588	66,693
Total Financial Assets		21,257,890	9,456,699
Financial Liabilities			
Net Assets			
Represented by			
Fund Balance b/fwd.	9	9,456,699	35,660,425
Prior Year adjustments			
Surplus/(Deficit) for the Year		11,801,191	-26,203,726
Net Financial Position		21,257,890	9,456,699

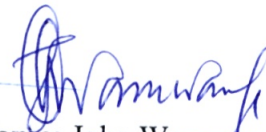
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 02nd September 2024 and signed by:



Name: Dr. Bernard Mogesa,
Commission Secretary/ CEO



Name: Dr. Amos Wanyoike
Project Coordinator

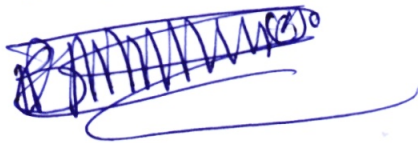


Name: John Wamwanga
**Head of Accounting Unit/
Finance Manager
ICPAK M/No. 2872**

9. Statement of Cashflow for the year ended 30th June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash flor from operating activities			
Receipts			
Proceeds from domestic and foreign grants	1	43,603,315	35,721,137
Total receipts		43,603,315	35,721,137
Payments			
Compensation of employees	2	905,979	8,925,000
Purchase of goods and services	3	30,266,177	51,318,266
Total Payments		31,172,156	60,243,266
Net receipts/(payments)		12,431,159	24,522,129
Adjustments during the year			
Decrease/(increase) in accounts receivable	10	498,895	233,722
Net cash flow from operating activities		11,932,264	24,288,407
Cashflow from investing activities			
Acquisition of non-financial assets	4	629,968	1,681,597
Net cash flows from investing activities		629,968	1,681,597
Cash flow from financing activities			
Proceeds from foreign borrowings			
Net cash flow from financing activities			
Net increase in cash and cash equivalents		11,302,296	25,970,004
Cash and cash equivalent at beginning of the year	5	9,390,006	35,360,010
Cash and cash equivalent at end of the year	5	20,692,302	9,390,006

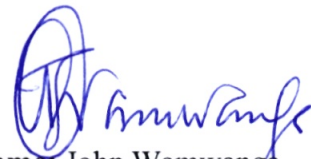
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 2nd September 2024 and signed by:



Name: Dr. Bernard Mogesa,
Commission Secretary/ CEO



Name: Dr. Amos Wanyoike
Project Coordinator



Name: John Wamwanga
**Head of Accounting Unit/
Finance Manager**
ICPAK M/No. 2872

10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	46,389,058		46,389,058	43,603,315	2,785,743	94%
			-			
Total Receipts	46,389,058	-	46,389,058	43,603,315	2,785,743	94%
Payments						
Compensation to employees	905,979		905,979	905,979	-	100%
Purchase of goods and services	44,853,111		44,853,111	30,266,177	14,586,935	67%
Acquisition of non-financial assets	629,968		629,968	629,968	-	100%
Transfers to other government entities			-			
Other grants and transfers			-			
Total Payments	46,389,058	-	46,389,058	31,802,123	14,586,935	69%
Surplus or Deficit				11,801,191		

Name: Dr. Bernard Mogesa,
Commission Secretary/ CEO

Name: Dr. Amos Wanyoike
Project Coordinator

Name: John Wamwanga
**Head of Accounting Unit/
Finance Manager**
ICPAK M/No. 2872

11. Significant Accounting Policies

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

(a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the 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.

(b) Reporting entity

The financial statements are for Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project under the Kenya National Commission on Human rights (KNCHR). The financial statements are for the reporting entity Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project as required by Section 81 of the PFM Act, 2012 .

(c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

(d) Recognition of receipts

Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) Transfers from the Exchequer

Transfer from Exchequer is 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 the receiving entity.

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

(ii) External assistance

External assistance is monies received through grants and loans from multilateral and bilateral development partners.

(iii) 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 at the time associated cash is received.

(iv) Donations and grants

Grants and donations 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/donation 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.

(v) Proceeds from borrowing

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

(vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

(e) Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has been paid out by the Project.

(i) Compensation to employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

(ii) Use of goods and services

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

(iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for.

(iv) 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. The stock of debt is disclosed as an annexure to the consolidated financial statements.

(v) 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 consolidated financial statements.

(f) In-kind donations

In-kind contributions are donations that are made to the Project 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, the Project 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.

(g) 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

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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

(h) 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 part deposits.

(i) Imprests and Advances

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 is 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.

(j) Contingent Liabilities

A contingent liability is:

- (a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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

(k) Contingent Assets

Kenya National Commission On Human Rights (KNCHR) does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of KNCHR in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

(l) 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' 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.

(m) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

(n) Third party payments

Included in the receipts and payments, are payments made on its behalf by 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' column in the statement of receipts and payments.

(o) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

(p) Comparative figures

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

(q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

(r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). There were no prior year adjustments.

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	2023-2024						2022-2023	
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Cumulative to-date
		NOK	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
The Norwegian Ministry of Foreign Affairs (NMFA)	28.11.2023	3,140,000	43,603,315	-	-	43,603,315	35,721,137	164,410,281
Total		3,140,000	43,603,315	-	-	43,603,315	35,721,137	164,410,281

2. Compensation to Employees

Description	2023-2024			2022-2023	
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees	905,979	-	905,979	8,925,000	18,330,979
Total	905,979	-	905,979	8,925,000	18,330,979

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

3. Purchase of Goods and Services

Description	2023-2024			2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	67,822		67,822	892,415	3,068,793
Domestic travel and subsistence	15,032,426		15,032,426	25,113,471	49,588,860
Foreign travel and subsistence	2,275,748		2,275,748	400,680	2,676,428
Printing, advertising, and information supplies	2,148,075		2,148,075	6,343,079	9,364,885
Boards and committees					132,000
Training payments	2,230,520		2,230,520	5,439,640	9,842,770
Hospitality supplies and services	4,042,519		4,042,519	8,944,283	23,463,353
Insurance costs					975,962
Other operating payments	1,026,132		1,026,132	1,216,672	2,327,610
Routine maintenance – vehicles and other transport equipment			-	103,913	334,723
Routine maintenance- other assets			-	93,000	522,181
Office general supplies	864,250		864,250	635,485	1,499,735
Fuel, Oil and Lubricants	1,774,447		1,774,447	2,135,628	4,784,899
Maintenance of computers, software and networks	804,238		804,238		804,238
Total	30,266,177	-	30,266,177	51,318,266	109,386,437

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

4. Acquisition of Non-Financial Assets

Description	2023-2024			2022-2023	
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs.	Kshs.	Kshs	Kshs	Kshs
ICT equipment	629,968	-	629,968	1,681,597	15,434,975
Total	629,968	-	629,968	1,681,597	15,434,975

5. Cash And Cash equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts (Note 6A)	20,692,302	9,390,006
Total	20,692,302	9,390,006

6. A Bank Accounts

Project Bank Accounts

Details	2023-2024	2022-2023
	Kshs	Kshs
Kenya Commercial Bank [A/c No 1103212311]	20,692,302	9,390,006
Total local currency balances	20,692,302	9,390,006
Total bank account balances	20,692,302	9,390,006

7. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Imprests	565,588	66,693
Total	565,588	66,693

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

8A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance	Balance
				2023-2024	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
James Mwenda	427,000	30/06/2024	425,200	1,800	
Cyrus Maweu	157,395	19/03/2024	143,690	13,705	
Kevin Luyegu	320,000	14/02/2024	318,100	1,900	
Amos Wanyoike	1,594,500	30/06/2024	1,591,769	2,731	
Gladys Kiptoo	110,900	23/06/2024	80,625	30,275	
Alice Mbuvi	1,302,100	30/06/2024	1,212,630	89,470	
Judy Lema	490,000	30/06/2024	363,993	126,007	
Rosemary Kirui	184,700	15/12/2023	-	184,700	
Mayaka Bosibori	76,100	30/06/2024	-	76,100	
Abdikadir Osman	153,600	30/06/2024	148,600	5,000	
Daniel Mule	20,000	27/06/2024	-	20,000	
Hassan Thoya	168,000	30/06/2024	154,100	13,900	
Total				565,588	66,693

9. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank account	9,390,006	35,360,010
Outstanding imprests and advances	66,693	300,415
Total	9,456,699	35,660,425

10. Changes in Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Receivables as at 1st July 2024	-66,693	300,415
Closing account receivables as at 30th June 2024	565,588	-66,693
Change in Imprests and advances	498,895	233,722

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	Budgetary control and performance	Not resolved	Before closure of the financial year.



**Name: Dr. Bernard Mogesa,
Commission Secretary/ CEO**



**Name: Dr. Amos Wanyoike
Project Coordinator**



**Name: John Wamwanga
Head of Accounting Unit/
Finance Manager
ICPAK M/No. 2872**

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a+b	d	e=c-d	f=d/c %	
Receipts							
Proceeds from domestic and foreign grants	46,389,058		46,389,058	43,603,315	2,785,743	94%	
Total Receipts	46,389,058	-	46,389,058	43,603,315	2,785,743	94%	
Payments							
Compensation to employees	905,979		905,979	905,979	-	100%	
Purchase of goods and services	44,853,111		44,853,111	30,266,177	14,586,935	67%	This was occasioned by logistical issues affecting implementation on public inquiry on systemic human rights violations on minority and indigenous persons/vulnerable groups affected by business activities.
Acquisition of non-financial assets	629,968		629,968	629,968	-	100%	
Total Payments	46,389,058	-	46,389,058	31,802,123	14,586,935		
Surplus or Deficit				11,801,191			

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Annex 3: Summary of Fixed Assets Register

Asset class	Opening Cost	Donations in form of assets	*Purchases/ Additions in the Year	**Disposals in the Year	Transfers in/(out)	Closing Cost
	(KShs)	(KShs)	(KShs)	(KShs)	Kshs	(KShs)
	2023/24	2023/24	2023/24	2023/24	2023/24	2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
ICT Equipment	14,805,007		629,968			15,434,975
Total	14,805,007	-	629,968	-	-	15,434,975

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Annex 9: Other Support Documents

1. Bank Reconciliations statement as at 30th June 2024
2. Board of Survey Report
3. GOK IFMIS comparison Trial Balance (Where applicable)