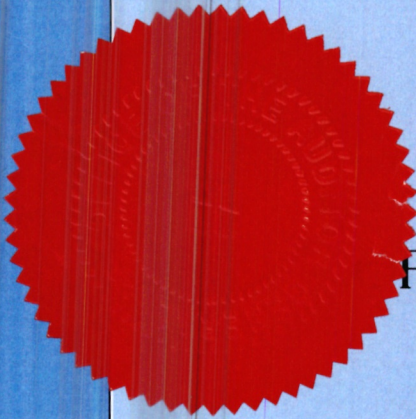

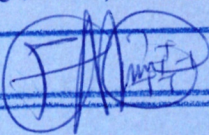


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: <b>12 FEB 2019</b>	DAY: <b>TUESDAY</b>
TABLED BY: <b>MAJORITY LEADER</b>	
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PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

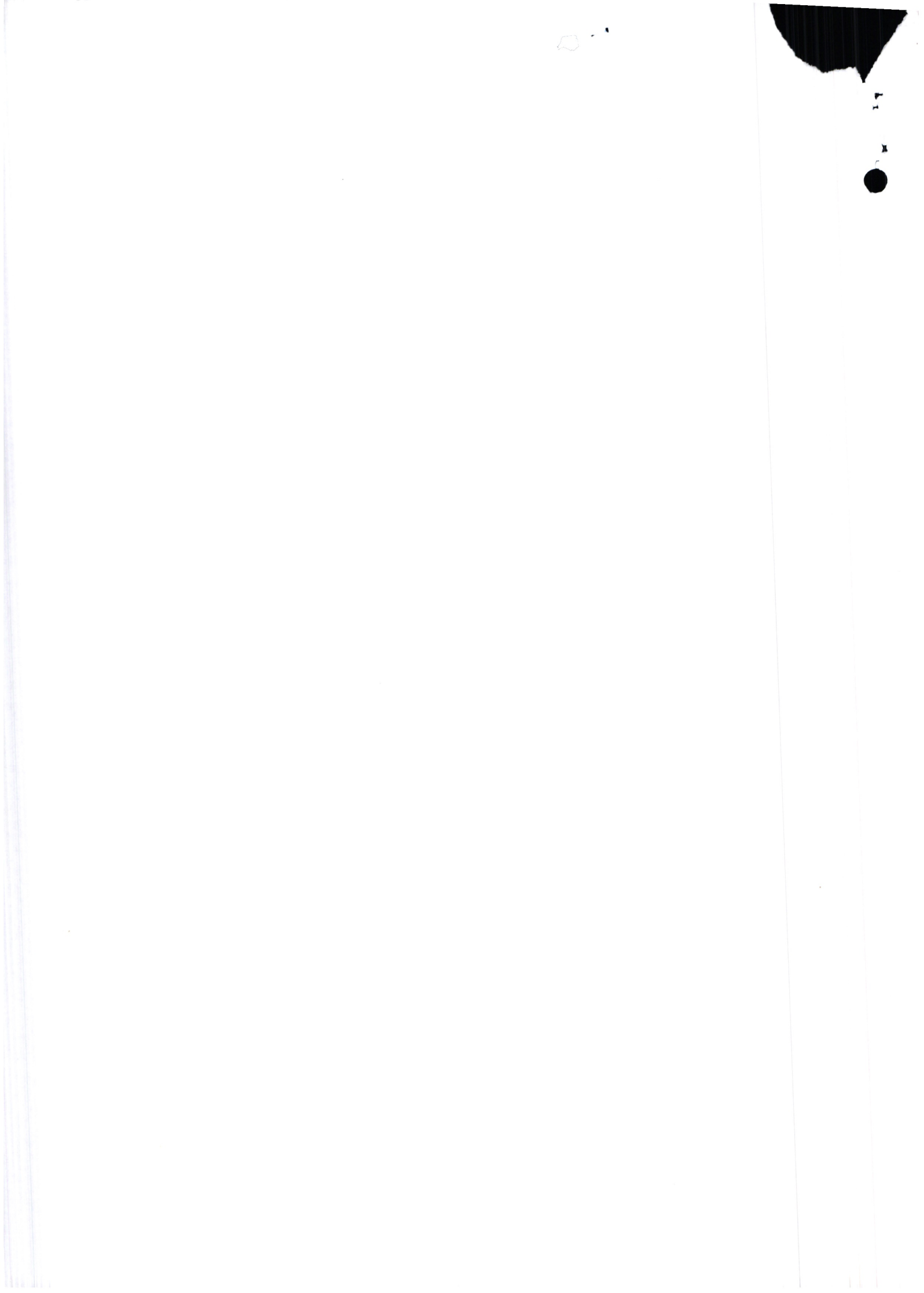
**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL COHESION AND  
INTEGRATION  
COMMISSION**

**FOR THE YEAR ENDED  
30 JUNE 2018**





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**NATIONAL COHESION AND INTEGRATION COMMISSION**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDING  
JUNE 30, 2018**

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

## **Vision**

*A peaceful, united, harmonious and integrated Kenyan society*

\*\*\*\*\*

## **Mission**

*Develop and sustain processes that alleviate all forms of ethnic discrimination and promote diversity through knowledge creation, capacity building, advocacy and pertinent policy development*

\*\*\*\*\*

## **Core Values**

### **Professionalism:**

*Objectivity in addressing issues of ethnic discrimination*

### **Integrity:**

*Accountability and transparency*

### **Affirmative action for the marginalized and the minorities:**

*The Commission appreciates groups that are vulnerable and are faced by more challenges and affirms to generate policies and strategies that enhance their dignity and humanity towards equal opportunities*

### **Inclusivity:**

*The Commission commits to treat people from all walks of life resident in Kenya with fairness by according them equal opportunities*

### **Respect for Diversity:**

*The Commission commits to treat people from all walks of life resident in Kenya with fairness by according them equal opportunities*

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Table of Contents

Page

KEY ENTITY INFORMATION AND MANAGEMENT .....	ii
KEY ENTITY INFORMATION AND MANAGEMENT (Continued) .....	iii
THE BOARD OF DIRECTORS .....	v
MANAGEMENT TEAM .....	xiv
CHAIRMAN'S STATEMENT .....	xviii
REPORT OF THE CHIEF EXECUTIVE OFFICER .....	xx
CORPORATE GOVERNANCE STATEMENT .....	xxii
MANAGEMENT DISCUSSION AND ANALYSIS .....	xxiv
REPORT OF THE DIRECTORS .....	xxvii
STATEMENT OF COMMISSIONERS' RESPONSIBILITIES .....	xxviii
STATEMENT OF FINANCIAL PERFORMANCE .....	1
STATEMENT OF FINANCIAL POSITION .....	2
STATEMENT OF CHANGES IN NET ASSETS .....	3
STATEMENT OF CASH FLOWS .....	4
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS .....	5
NOTES TO THE FINANCIAL STATEMENTS .....	6
APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS .....	17
APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY .....	18
APPENDIX III: INTER-ENTITY TRANSFERS .....	19

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

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**KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Principal Activities**

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

**(c) Key Management**

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

- Commission Secretary
- Commissioners
- Management

**(d) Fiduciary Management**

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

No.	Designation	Name
1.	Commission Secretary/CEO	Hassan Sheikh Mohamed
2.	Director Finance	Dr. Benjamin Kituku
3.	Director Programmes	Millicent Apondi Okatch
4.	Head of Procurement	John David Odhiambo

**(e) Fiduciary Oversight Arrangements**

The funds of the Commission consist of;

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

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

**KEY ENTITY INFORMATION AND MANAGEMENT (Continued)**

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

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

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

**(f) Commission Headquarters**

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

**(g) Commission Contacts**

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

**(h) Commission Bankers**

Kenya Commercial Bank  
Sarit Centre Branch, Nairobi

Standard Chartered Bank  
Harambee Avenue Branch, Nairobi

National Bank of Kenya  
Harambee Avenue Branch, Nairobi

**(i) Independent Auditors**

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

**(j) Principal Legal Adviser**

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

## **THE BOARD OF DIRECTORS**

### **I. THE COMMISSIONERS**

#### **Chairperson Hon. Francis Xavier Ole Kaparo EGH, SS**



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

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

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Kaparo has attended numerous conferences and workshops of the CPA, IPU and the Speakers' Conferences around the world. Hon. Kaparo was a Member of the African Union Observer Mission to the Zimbabwe Election in 2008 and a Resource person to Commonwealth Secretariat Workshop for West African members of Parliament on Democracy and Good Governance in the same year.

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

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

**Vice Chairperson Commissioner Irene Njeri Wanyoike**



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

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Irene Wanyoike has a wide knowledge in the field of Mediation and Arbitration, Public Sector Reforms, Governance, Human Rights, and is very passionate on issues of Women and Youth Empowerment. She is a Civic Educator in the National Steering Committee of the Kenya National Integrated Civic Education (K-Nice) which had been under the then Ministry of Justice and Constitutional Affairs. She is also in the Panel of Mediators at the newly established Strathmore

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

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

**Commissioner Adan Abdi Mohammed**



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

Mr. Adan Mohamed holds a Master of Science degree in Project Planning and Management from the University of Bradford – UK; and a Bachelor of Education degree in Economics and Business

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Administration from Kenyatta University. Mr. Adan Mohamed has also attended several courses including Senior Management Course (SMC) at the Kenya Institute of Administration; and Water Management, Decision Making, Environmental Aspect and Risk Reduction at University of Hebrew in Israel. He has also studied Monitoring and Evaluation as well as Training of Trainers (ToT) in Methodology and Training Needs Assessment at Kenya Institute of Administration; and Participatory Development Methodology on Community based Development Approaches by Intermedia Training Consultants.

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

**Commissioner Dr. Roba D. Sharamo**



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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Dr. Roba has a Masters degree in Sustainable International Development from Brandeis University, Boston, USA, 2002 and a Bachelor of Science from Kenyatta University, Nairobi, Kenya, 1998. He has lectured and made presentations at numerous regional and international conferences and published key monographs and scholarly articles on peace and security in Africa. He also co-edited two monographs: with BeroukMesfin entitled Regional Security in Post-Cold War Horn of Africa (April 2011); and The State of Human Security in Africa (co-edited with C. Ayangafac) in April 2012, respectively. He is committed to the institutionalization of the inter-related agendas of peace, cohesion and integration in Kenya. His areas of specialization include conflict analysis and resolution, political economy, peace building, cohesion, community security, mediation and negotiation. Dr. Roba Sharamo was born on 4<sup>th</sup> March, 1972.

**Commissioner Dr. Joseph Wamocha Nasongo**



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

Dr. Joseph W. Nasongo is also a member of professional associations namely: Association of Disaster Management and Conflict Resolution of Kenya (ADMCRK), Organization of Social Science Research in Eastern Africa (OSSREA) and Association of Third World Studies. He has actively participated in community development through engagement in civic education, review of peace building training manual, research on impact of violent conflicts on education and member of

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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boards of management of schools and sub county district education board. His worldview is guided by the philosophy that the human person has a rich endowment of potential that requires conducive environment to flourish. Conducive environmental factors include: peace, access to basic needs, quality education, respect for human dignity and freedom to exercise talents in enhancing individual and societal development. Dr. Joseph Nasongo was born on 18<sup>th</sup> April, 1968.

**Commissioner Morris Dzoro**



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

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

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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and conflict resolution; partnerships and relationships across sectors (networking and collaboration). Commissioner Dzoro was born on 5<sup>th</sup> December, 1950.

**Commissioner Prof. Gitile J. Naituli**



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

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Prof. Naituli is a Technical Specialist with the United Nations Environment Programme (UNEP), Mainstreaming Environment for Sustainability in African Universities (MESA). He has also been helping African Universities to develop projects on adaptation to climate change and also providing technical assistance to the concerned Universities, besides organizing, planning and participating in strategic meetings and Seminars/workshops. Prof. Naituli has been a Consultant for UNESCO Windhoek Cluster Office to Angola, Lesotho, Namibia, South Africa and Swaziland. In 2008, Prof. Naituli was appointed as the co-ordinator for the International Training Programme in Education for

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

**Commission Secretary Hassan Sheikh Mohamed, OGW**



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

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

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

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

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

**EX-OFFICIO MEMBERS**

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

**MANAGEMENT TEAM**



Hassan Sheikh Mohamed, OGW  
**Commission Secretary/ CEO**

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

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**



Dr. Benjamin M. Kituku, CPA  
**Director Finance, HR and Administration**

Dr. Kituku is the **Director Finance, Hr and Administration** which is the administrative arm of the commission and is composed of the following divisions; Finance and Accounts, Human Resource, Administration, Supplies Management and ICT.

Dr. Kituku is a Certified Public Accountant of Kenya (CPA - K) and a member of ICPAK. He holds a Masters In Business Administration (MBA) Finance and Strategic Management from the University of Nairobi and a BVMPH from the same university.



Millicent Apondi Okatch  
**Director Programmes and Technical Services**

Millicent is the Director Programmes and Technical Services. She holds a Masters of Arts Degree with specialization in Sociology and Community Development and Bachelor of Arts Degree in Sociology and Communication both from the University of Nairobi. She is a certified Bullet Proof Management and Development specialist having been trained by APMG and Raiser Group.

Millicent is a results-oriented, hands-on Social Development expert, with a successful 19 year career, having worked for various International Relief and Development Non-Governmental Organizations (NGOs) in different capacities. A better part of her career growth has been realized while working for Care International, Community Aid International and World Vision International in different capacities in Programmes Management. She has also short stints working for Goal Kenya and People Against Torture (PAT).

Prior to Joining NCIC, Millicent worked for World Vision International in the Capacity of National Programme Coordinator with a portfolio of over 70 programmes and projects across 47 counties in Kenya. She successfully steered teams in designing, implementing, monitoring and evaluating programmes in Peace, Advocacy, Health, HIV & AIDS, Child Protection, Education, Gender Empowerment and Relief.

Millicent's great management skills and ability to enhance partnership and linkages enabled her to oversee sensitive projects funded by donors.

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**



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

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



Liban Guyo  
**Assistant Director Reconciliation and Integration**

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Charllow Kyalo Mwengi  
**Assistant Director Complaints, Legal and Enforcement**

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

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



Kilian Nyambu Machila  
**Assistant Director, Civic Education and Advocacy**

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

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

## **CHAIRMAN'S STATEMENT**

I am greatly honored to present to you the Financial Statements of the National Cohesion and Integration Commission's for the year ended 30<sup>th</sup> June 2018. This is in line with the Public Finance Management Act (PFM) 2012 and the National Cohesion Act of 2008 that requires the Commission to comply with its provision of financial accountability and responsibility as key aspects of good corporate governance geared towards achieving the Commission's mandate.

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

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

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

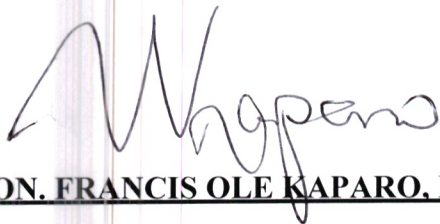
As a result of the Supreme Court historic verdict of annulment of the Presidential Elections, the Country was thrown into a shaky re-electioneering period. The opposition demands for reforms of IEBC were not met and hence the Opposition withdrew its candidacy from the Presidential repeat election. Consequently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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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

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



**HON. FRANCIS OLE KAPARO, EGH, SS**

## **REPORT OF THE CHIEF EXECUTIVE OFFICER**

I am glad to present to you the National Cohesion and Integration Commission Financial Statements for the year ended 30<sup>th</sup> June 2018. NCIC was established under the National Cohesion and Integration Act, 2008 after the 2007/2008-post election violence. Therefore, the Commission exists to facilitate and promote equality of opportunity, good relations, harmony and peaceful coexistence between persons of different ethnic and racial communities of Kenya and to advise the Government on all aspects thereof.

2017-2018 was an outstanding year for the Commission. This was the second time Kenya was holding her General Elections in a devolved system. Hence the key areas of focus were the General Elections held on 8<sup>th</sup> August 2017 and its outcome. The Presidential Elections were however disputed and on 1st September 2017 the Supreme Court annulled the elections citing irregularities and determining a Repeat Election on 26<sup>th</sup> October 2018. The historic turn of event threw the nation into a shaky re-electioneering period. Indeed this was a threat to the fragile cohesion fabric consequently the Commission stepped up to ensure peace despite the tension.

In view of this the Commission re-strategized and focused more on calling Kenyans to embrace tolerance. As a result the Commission partnered with strategic institution such as IEBC, Directorate of Criminal Investigations (DCI), Office of the Director of Public Prosecution (ODPP), Communication Authority of Kenya (CAK) to strengthen its effort in taming and countering hate speech. The Commission therefore intensified its crackdown on social media platform through the Commission's social media investigating unit.

The Commission deployed election observers to monitor the Repeat Presidential Election in 27 counties, namely: Bungoma, Elgeyo Marakwet, Embu, Garissa, Isiolo, Kajiado, Kajiado North, Kakamega, Kaimbu, Kisii, Kwale, Laikipia, Machakos, Mandera, Makeni, Marsabit, Meru, Migori, Mombasa, Muranga, Nakuru, Narok, Nyeri, Samburu, Siaya, Tharaka Nithi and Uasin Gishu, during five days. This was in addition to the 100 Cohesion Monitors that were based in all the 47 Counties.

The Commission continued to demonstrate leadership in sustenance of peace and cohesion matters through strong synergy between Commissioners, Secretariat and County peace infrastructure by promoting arbitration, conciliation, mediation and other similar forms of Alternative Dispute

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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Resolution. The Commission adequately facilitated a tripartite inter-community peace dialogue in Sarima Loyangalani.

In order to inculcate national values among the young citizens, the Commission continued to spearhead establishment of Peace (Amani) clubs in institutions of higher learning in Kenya. The clubs aim at entrenching peace education as well as enhancing skills in conflict and dispute resolution. Hence the Commission conducted several capacity building workshops to train over 1000 teachers on Amani clubs guidelines.

Media Campaign remained a key strategy for the Commission in the entire year. Hence the Commission used both traditional, outdoor advertising and digital platforms to reach out to the general public with peace as well as reconciliation and healing messages. Of significance was the use of community and targeted vernacular radio stations which resulted in embracing of tolerance and respect of diversity among Kenyans.

In conclusion, as we present our financial year statements for the year ended 30<sup>th</sup> June 2018, I wish to thank the Government of Kenya and our key development partners for their relentless support in ensuring NCIC remains steadfast in achieving its mandate.



**HASSAN S. MOHAMED, OGW**

## **CORPORATE GOVERNANCE STATEMENT**

In reference to effective corporate governance the Commission had a set of processes, procedures, policies, laws and guidelines that directed its operations for the year ended 30<sup>th</sup> June 2018. For NCIC the presence and structure of sound corporate governance begins with the laws that define and impact its operations, these include and not limited to;

- I. The Constitution of Kenya 2010
- II. The National cohesion and Integration Act no 12 of 2008
- III. The Public Finance Management Act 2012
- IV. The Public Officers Ethics Act
- V. The Public procurement and Disposal Act 2015
- VI. Terms and agreements between NCIC and development partners (Donors).

The leadership structure of the commission comprised of a chairman (Hon. Francis Xavier Ole Kaparo, EGH, SS) and eight commissioners who had been appointed through a Kenya Gazette notice No CXV11109 dated 12<sup>th</sup> August 2014. The chairperson of the commission is appointed by the president with the commissioners being nominated by the National Assembly and appointed by the president. In addition the chairperson of the Kenya National Commission on Human Rights ( KNCHR), the National Gender and Equality Commission ( NGEC) and the Commission on Administrative Justice ( CAJ) are members of the Commission's board. The secretariat was headed by a Commission Secretary (Mr. Hassan Sheikh Mohamed OGW) and a management team overseeing the different departments.

The board that guided in the policy direction operated through commission committees each chaired by a commissioner for different departments namely;

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

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

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

Sound corporate governance is not only indispensable but a fundamental aspect of the Commission's culture and operational practices. The Commissioners take their responsibility seriously as the drivers of sound corporate governance at NCIC.

## **MANAGEMENT DISCUSSION AND ANALYSIS**

For the year ended 30<sup>th</sup> June 2018 as the commission presents its financial statements the commission also wishes to present a brief on its operational performance as supported by government and different development partners.

The Commission is currently implementing its five year strategic plan (2015 – 2020) titled “Consolidating the Foundations for a Cohesive Nation within a Devolved System of Governance”. For the continuous implementation of this plan the commission has undertaken a progressive approach which is anchored on three pillars;

1. Leadership on programmatic design
2. Requisite financial resources
3. Relevant and appropriate technical capacity.

The funding for the year under review was from the Government of Kenya and some key development partners as summarized below;

<b>SOURCE</b>	<b>DESCRIPTION</b>	<b>AMOUNT (Ksh)</b>
<b>GOK</b>	ANNUAL BUDGET	410,000,000
<b>UNDP</b>	DONOR FUNDING	37,914,700
<b>TOTAL</b>		<b>447,914,700</b>

The year ending 30<sup>th</sup> June 2018 was made up of four quarters with the funding being used to support different activities as per the departmental quarterly work plans and quarterly budgets.

### **Operational report;**

In the four quarters of the financial year, a number of activities were undertaken as captured in the departmental work plans which are drawn from the Annual Commission work plan. These documents make reference to and are guided by the provisions of the Constitution of Kenya 2010, the NCI Act 2008 and the Commissions Strategic Plan (2015 -2020).

### **First Quarter activity summary;**

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

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- a) Capacity building workshop on the establishment of Amani clubs for teachers in learning institutions. The workshops targeted Laikipia, Tana River, Mombasa, among others.
- b) Youth summit on peace and development in hotspot areas including Kisumu County.
- c) Multi-ethnic stakeholder dialogue in Laikipia constituency to unite communities living in Mugogodo East, Mugogodo West Segera and Sosion.
- d) Interfaith leaders Counter Violent Extremism forums in Garissa, Marsabit and Kwale Counties.

**Second Quarter activity summary;**

During the second quarter the Commission organised healing and reconciliation forums with various partners under the Uwiano platform for peace following the repeat presidential elections that were scheduled for 26th October 2017. To this end, the Commission deployed election observers to monitor the repeat presidential elections in 27 counties.

The Commission also undertook media campaigns to call on Kenyans for tolerance. As a result, relative calmness was restored in most parts of the country.

**Third Quarter activity summary;**

In the third quarter, NCIC enhanced its efforts in implementing initiatives aimed at enhancing reconciliation and healing. Hence the Commission sensitized the public through various media platforms both traditional and digital.

The Commission conducted a study on the impact of organized gangs and social cohesion. The research findings were launched and shared with the public and relevant stakeholders.

There was a strategic media engagement to enhance peace campaigns with media coverage that informed the public of various activities and efforts by the Commission and different stakeholders.

**Fourth Quarter activity summary;**

In the last quarter of the financial year under review, the commission focused and directed most of its activities towards enhancing healing and reconciliation across the country. Among the key activities being;

- a) Held peace and security meetings targeting elders and security officers in Samburu North Sub County.
- b) Sensitization of Government agencies on national cohesion and values. These institutions include; Kenya Roads Boards and universities.

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

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- c) Conducting cultural festivals to strengthen national cohesion.
- d) The Commission also conducted national media campaigns through radio, television and digital media. This was to encourage Kenyan to embrace reconciliation for a peaceful nation.
- e) The Commission conducted strategic peace dialogue meetings among warring communities.

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

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**REPORT OF THE COMMISSIONERS**

The Commissioners submit their report together with the audited financial statements for the year ended June 30, 2018 which show the state of the Commission's affairs.

**Principal activities**

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

**Results**

The results of the Commission for the year ended June 30, 2018 are set out on page 1

**Commissioners**

The Commissioners who served during the year are shown on page iv to xii

**Auditors**

The Auditor General is responsible for the statutory audit of the Commission in accordance with the Section 68 of the Public Finance Management (PFM) Act, 2013, which empowers the Auditor General to nominate other auditors to carry out the audit on his behalf.

By Order of the Commission



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Hassan Sheikh Mohamed, OGW

**COMMISSION SECRETARY/CEO**

## **STATEMENT OF COMMISSIONERS' RESPONSIBILITIES**

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

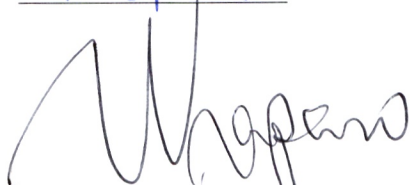
The Commissioners are responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Commissioners accept responsibility for the Commission's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the PFM Act and the State Corporations Act. The Commissioners are of the opinion that the Commission's financial statements give a true and fair view of the state of Commission's transactions during the financial year ended June 30, 2018, and of the Commission's financial position as at that date. The Commissioners further confirm the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

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

### **Approval of the financial statements**

The Commission's financial statements were approved by the Commission on 27<sup>th</sup> September 2018 and signed on its behalf by:



Hon. Francis Ole Kaparo, EGH, SS  
**COMMISSION CHAIRMAN**

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL COHESION AND INTEGRATION COMMISSION FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Opinion

I have audited the accompanying financial statements of National Cohesion and Integration Commission set out on pages 1 to 19, which comprise the statement of financial position as at 30 June 2018, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Cohesion and Integration Commission as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Cohesion and Integration Commission Act, 2008 and Public Finance Management Act, 2012.

##### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Cohesion and Integration Commission in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to communicate in my report.

#### REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

##### Conclusion

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

*Report of the Auditor-General on the Financial Statements of National Cohesion and Integration Commission for the year ended 30 June 2018*

## **Basis for Conclusion**

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**22 January 2019**

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	2017-2018	2016-2017
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Public contributions and donations	5	37,914,700	48,836,676
Transfers from other governments – gifts and services-in-kind	6	410,000,000	610,000,000
		<b>447,914,700</b>	<b>658,836,676</b>
<b>Revenue from exchange transactions</b>			
<b>Total revenue</b>		<b>447,914,700</b>	<b>658,836,6376</b>
<b>Expenses</b>			
Employee costs	8	192,112,057	167,082,272
Depreciation and amortization expense	9	27,170,196	34,180,435
Repairs and maintenance	10	14,175,372	14,171,518
General expenses	11	314,526,338	310,012,756
<b>Total expenses</b>		<b>547,983,963</b>	<b>525,446,981</b>
<b>Other gains/(losses)</b>			
Gain on sale of assets	12	(34,125)	(127,137)
<b>Surplus/( deficit) for the period</b>		<b>(100,103,388)</b>	<b>133,152,558</b>

The notes set out on pages 6 to 19 form an integral part of these Financial Statements

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

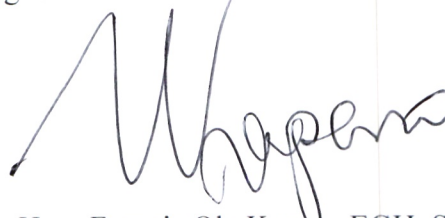
**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2018**

	Notes	2017-2018	2016-2017
		Kshs	Kshs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	13	34,224,530	123,798,261
Receivables from non-exchange transactions	14	20,415,952	16,409,707
		<b>54,640,481</b>	<b>140,207,968</b>
<b>Non-current assets</b>			
Property, plant and equipment	15	98,876,251	119,711,619
Intangible assets	16	310,914	466,138
		99,187,165	120,177,757
<b>Total assets</b>		<b>153,827,646</b>	<b>260,385,726</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables from exchange transactions	17	1,326,825	7,781,516
		<b>1,326,825</b>	<b>7,781,516</b>
<b>Non-current liabilities</b>			
		-	-
		-	-
<b>Total liabilities</b>		<b>1,326,825</b>	<b>7,781,516</b>
<b>Net assets</b>		<b>152,500,821</b>	<b>252,604,210</b>
Accumulated surplus		143,653,821	243,757,209
Capital Fund		8,847,000	8,847,000
<b>Total net assets and liabilities</b>		<b>152,500,821</b>	<b>252,604,209</b>

The Financial Statements set out on pages 1 to 19 were signed on behalf of the Commissioners on 27/09/2018 by:



Hassan S. Mohamed, OGW  
**Commission Secretary/CEO**



Hon. Francis Ole Kaparo EGH, SS  
**Commission Chairman**



Dr. Benjamin M. Kituku  
Director Finance, HR & Administration  
**ICPAK Member Number 3145**

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

		<b>2017-2018</b>	<b>2016-2017</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Cash flows from operating activities</b>			
Surplus for the Period		(100,103,388)	133,152,558
<b>Adjustments for</b>			
Depreciation		27,170,196	34,180,435
Loss on disposal		34,125	237,137
Operating surplus before working capital changes		(72,899,067)	167,570,130
Increase in trade and other receivables		(4,006,245)	(8,581,468)
Decrease in trade and other payables		(6,454,691)	(2,202,315)
<b>Net cash flows from operating activities</b>		<b>(83,360,003)</b>	<b>156,786,348</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment and intangible assets		(6,211,728)	(34,132,038)
Proceeds from sale of property, plant and		-	109,950
<b>Net cash flows used in investing activities</b>		<b>(6,211,728)</b>	<b>(34,022,088)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			
		<b>(89,571,731)</b>	<b>122,764,261</b>
Cash and cash equivalents at 1 July 2017	13	123,797,262	1,033,001
<b>Cash and cash equivalents at 30 June 2018</b>	13	<b>34,225,531</b>	<b>123,797,262</b>

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference
	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Revenue</b>					
Public contributions and donations	33,099,020	4,815,680	37,914,700	37,914,700	-
Government grants and subsidies	618,000,000	(208,000,000)	410,000,000	410,000,000	-
<b>Total income</b>	<b>651,099,020</b>	<b>(203,184,320)</b>	<b>447,914,700</b>	<b>447,914,700</b>	<b>-</b>
<b>Expenses</b>					
Compensation of employees	194,099,020	(24,299,020)	169,800,000	192,112,057	(13.14)
Rent paid	30,000,000	(1,500,000)	28,500,000	27,893,132	2.13
Repairs and Maintenance	15,000,000	(2,000,000)	13,000,000	14,175,372	(9.04)
Other expenses	412,000,000	(175,385,300)	236,614,700	313,803,402	(32.62)
<b>Total expenditure</b>	<b>651,099,020</b>	<b>(203,184,320)</b>	<b>447,914,700</b>	<b>547,983,963</b>	
Loss on disposal of assets	-	-		(34,125)	
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>		<b>(100,103,388)</b>	

**Budget notes**

1. Compensation of employees includes salaries to Cohesion monitors, who had been contracted by the Commission across the 47 counties to assist with pre and post-election monitoring activities and had been catered for by unutilized election funds for the year ending 30<sup>th</sup> June 2017.
2. Other expenses include both operational and programme activities which were partly catered for by the unutilised election funds for the year ending 30<sup>th</sup> June 2017.
3. The difference between the original budget and the final budget was due to budgetary ceilings set by the National Treasury.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. GENERAL INFORMATION**

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

### **2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

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

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

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

### **3. ADOPTION OF NEW AND REVISED STANDARDS**

The Commission did not adopt any new or amended standards in year 2018.

### **4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **a) Revenue recognition**

##### **i. Revenue from non-exchange transactions**

##### **Transfers from other government entities**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Budget information**

The original budget for FY 2016-2017 was approved by the National Assembly on May 2017. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

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

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

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

**c) Property, plant and equipment**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Computers, copiers & faxes 33.3

**d) Intangible assets**

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

**e) Inventories**

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

**f) Inventories**

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

**g) Changes in accounting policies and estimates**

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

**h) Employee benefits**

**Retirement benefit plans**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The NCIC Staff Pension Scheme was established under irrevocable trust. It commenced on 1 July 2012 and is governed by Trust Deed and Rules. Employees who are the members contribute to the scheme at the rate of **5%** of their basic salary while the employer, also

Founder, contributes at the rate of **10%** of the Member's basic salary. In addition, members are allowed to make additional voluntary contributions.

**i) Related parties**

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

**j) Cash and cash equivalents**

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

**k) Comparative figures**

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

**l) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2018.

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5 PUBLIC CONTRIBUTIONS AND DONATIONS**

Description	2017-2018	2016-2017
	KShs	KShs
UNDP	37,914,700	27,553,600
UN-Women	-	12,434,436
OSIEA	-	8,848,640
<b>Total transfers and sponsorships</b>	<b>37,914,700</b>	<b>48,836,676</b>

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

**6 TRANSFERS FROM OTHER GOVERNMENTS**

Description	2017-2018	2016-2017
	KShs	KShs
<b>Unconditional grants</b>		
Operational grant	410,000,000	610,000,000
<b>Total government grants and subsidies</b>	<b>410,000,000</b>	<b>610,000,000</b>

**7 TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES**

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	2016-2017
			KShs	KShs	KShs
Ministry of Interior and Coordination of National Government	410,0000	-	-	410,0000	610,000,000
<b>Total</b>	<b>410,0000</b>	<b>-</b>	<b>-</b>	<b>410,0000</b>	<b>610,000,000</b>

**8 EMPLOYEE COSTS**

	2017-2018	2016-2017
	KShs	KShs
Salaries and wages	181,571,207	160,057,472
Employee related costs - contributions to pensions and medical aids	10,540,850	7,024,800
<b>Employee costs</b>	<b>192,112,057</b>	<b>167,082,272</b>

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9 DEPRECIATION AND AMORTIZATION EXPENSE**

Description	2017-2018	2016-2017
	KShs	KShs
Property, plant and equipment	27,014,972	33,947,716
Intangible assets	155,224	232,719
<b>Total depreciation and amortization</b>	<b>27,170,196</b>	<b>34,180,435</b>

**10 REPAIRS AND MAINTENANCE**

Description	2017-2018	2016-2017
	KShs	KShs
Vehicles	11,877,492	12,368,093
Other	2,297,880	1,803,425
<b>Total repairs and maintenance</b>	<b>14,175,372</b>	<b>14,171,518</b>

**11 GENERAL EXPENSES**

Description	2017-2018	2016-2017
	KShs	KShs
Advertising	32,640,377	39,957,711
Audit fees	1,044,000	1,044,000
Bank charges	835,054	243,786
Hospitality & Conferences	21,681,871	29,140,380
Confidential expenditure	381,100	590,000
Contracted guards and cleaning services	2,788,800	2,565,400
Contracted professional services	6,534,862	4,254,383
Domestic travel and subsistence	121,988,264	130,801,057
Electricity	896,269	502,410
Foreign travel and subsistence	27,031,467	16,293,949
Fuel and oil	11,671,436	10,323,555
Hire charges	5,246,025	3,369,440
Insurance	13,171,450	14,965,925
Internet connectivity	1,264,494	1,601,698
Membership fees, dues, subscriptions	1,052,400	764,280
Parking charges	12,730	90,050
Postage	428,000	378,754
Printing and stationery	19,284,477	10,284,680
Project sponsorships	6,335,401	6,051,260
Rental	27,893,132	25,131,423
Specialized material and supplies	224,030	5,134,900
Telecommunication	2,960,012	1,919,194
Training	9,160,688	4,604,520
<b>Total general expenses</b>	<b>314,526,338</b>	<b>310,012,756</b>

National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 GAIN ON SALE OF ASSETS

Description	2017-2018	2016-2017
	KShs	KShs
Cost of assets	115,000	1,851,180
Net book value	34,125	347,087
Proceeds from sale	-	109,950
<b>Total gain on sale of assets</b>	<b>(34,125)</b>	<b>(237,137)</b>

13 CASH AND CASH EQUIVALENTS

Description	2017-2018	2016-2017
	KShs	KShs
Current account	33,940,909	123,798,261
Cash in hand	283,621	-
<b>Total cash and cash equivalents</b>	<b>34,224,530</b>	<b>123,798,261</b>

13a DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

Financial institution	Account number	2017-2018	2016-2017
		KShs	KShs
<b>a) Current account</b>			
Kenya Commercial bank	11189199238	33,863,163	120,935,943
National Bank of Kenya	0102815036400	3,174	215,549
Standard Chartered Bank	01020060864600	74,572	2,646,769
<b>Sub- total</b>		<b>33,940,909</b>	<b>123,798,261</b>
<b>b) Others(specify)</b>			
cash in hand		283,621	-
<b>Sub- total</b>		<b>283,621</b>	<b>-</b>
<b>Grand total</b>		<b>34,224,530</b>	<b>123,798,261</b>

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**14 RECEIVABLES FROM NON-EXCHANGE CONTRACTS**

Description	2017-2018	2016-2017
	KShs	KShs
<b>Current receivables</b>		
Imprest		
GOK	2,350,965	2,773,300
SIDA	6,528,332	4,178,132
UWIANO	-	-
Commissioners Advances	377,264	2,205,801
<b>Total imprest</b>	<b>9,256,561</b>	<b>9,157,233</b>
Staff advances	1,177,417	670,352
Grants receivable	-	-
Bank Guarantee	1,700,000	1,700,000
Prepayments	8,281,974	4,882,122
<b>Total current receivables</b>	<b>20,415,952</b>	<b>16,409,707</b>

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15 PROPERTY, PLANT AND EQUIPMENT**

	<b>Motor vehicles</b>	<b>Furniture and fittings</b>	<b>Computers</b>	<b>Total</b>
<b>Cost</b>	<b>Shs</b>	<b>Shs</b>	<b>Shs</b>	<b>Shs</b>
At 1 July 2016	160,322,940	80,943,149	22,177,192	263,443,281
Additions	-	9,301,522	24,555,516	33,557,038
Disposals	-	(386,180)	(1,465,000)	(1,851,180)
<b>At 30<sup>th</sup> June 2017</b>	<b>160,322,940</b>	<b>89,858,491</b>	<b>44,967,708</b>	<b>295,148,139</b>
Additions	-	2,573,750	3,637,978	6,211,728
Disposals	-	-	(115,000)	(115,000)
<b>At 30<sup>th</sup> June 2018</b>	<b>160,322,940</b>	<b>92,432,241</b>	<b>48,490,686</b>	<b>301,244,867</b>
<b>Depreciation and impairment</b>				
At 1 July 2016	93,130,115	34,087,435	15,775,347	142,992,897
Depreciation	16,797,706	6,997,398	10,151,612	33,946,716
Disposal	-	(209,130)	(1,294,963)	(1,504,093)
<b>At 30 June 2017</b>	<b>109,927,821</b>	<b>40,874,702</b>	<b>24,631,996</b>	<b>175,434,519</b>
Depreciation	12,598,530	6,444,567	7,971,875	27,014,972
Disposals	-	-	(80,875)	(80,875)
<b>At 30<sup>th</sup> June 2018</b>	<b>122,526,351</b>	<b>47,319,269</b>	<b>32,522,995</b>	<b>202,368,615</b>
<b>Net book values</b>				
<b>At 30<sup>th</sup> June 2018</b>	<b>37,796,589</b>	<b>45,112,972</b>	<b>15,967,690</b>	<b>98,877,251</b>
<b>At 30<sup>th</sup> June 2017</b>	<b>50,394,119</b>	<b>48,982,789</b>	<b>20,335,712</b>	<b>119,712,620</b>

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**16 INTANGIBLE ASSETS-SOFTWARE**

Description	2017-2018	2016-2017
	KShs	KShs
<b>Cost</b>		
At beginning of the year	853,400	278,400
Additions	-	575,000
At end of the year	853,400	853,400
<b>Amortization and impairment</b>		
At beginning of the year	387,262	154,543
Amortization	155,224	232,719
At end of the year	542,486	387,262
NBV	310,914	466,138

**17 TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**

Description	2017-2018	2016-2017
	KShs	KShs
KENAO	1,044,000.00	1,044,000
VAT withheld	282,825.00	1,529,330
Withholding Tax	-	366,441
PAYE	-	-
Other payables	-	4,841,745
<b>Total trade and other payables</b>	<b>1,326,825</b>	<b>7,781,516</b>

**18 RELATED PARTY BALANCES**

**Nature of related party relationships**

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

The Commission is in summary is related to

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

**National Cohesion and Integration Commission**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2018**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**18a. RELATED PARTY BALANCE (Continued)**

	<b>2018</b>	<b>2017</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transactions with related parties</b>		
<b>a) Key management compensation</b>		
Compensation to key management	28,068,000	31,440,000
<b>Total</b>	<b>28,068,000</b>	<b>31,440,000</b>

**19 EVENTS AFTER THE REPORTING PERIOD**

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

**19. Ultimate and Holding Entity**

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

**20. Currency**

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

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

**Guidance Notes:**

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

Commission Secretary/CEO

Date... 27/09/2018 .....

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY**

**Projects**

Projects implemented by the Commission Funded by development partners

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Deepening the Foundations of Peace & Community Security in Kenya	7KEN14710	UNDP	2014-2018	99,565,682	Yes	Yes

**Status of Projects completion**

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Deepening the Foundations of Peace & Community Security in Kenya	99,565,682	73,237,987	73%	99,565,682	73,237,987	UNDP

**National Cohesion and Integration Commission  
Annual Reports and Financial Statements  
For the year ended June 30, 2018**

**APPENDIX III: INTER-ENTITY TRANSFERS**

<b>ENTITY NAME:</b>		<b>NATIONAL COHESION AND INTEGRATION COMMISSION</b>		
<b>Break down of Transfers from the Ministry of Interior and Coordination of National Government.</b>				
<b>FY 17/18</b>				
a. Total Grants				
	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>	
	8/1/2017	102,500,000	2017/2018	
	10/16/2017	102,500,000	2017/2018	
	2/1/2018	102,500,000	2017/2018	
	4/18/2018	102,500,000	2017/2018	
	<b>Total</b>	<b>410,000,000</b>		
b. Donor Receipts				
	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>	
	8/31/2017	11,448,100	2017/2018	
	11/2/2017	7,453,150	2017/2018	
	3/26/2018	1,850,000	2017/2018	
	4/13/2018	17,163,450	2017/2018	
	<b>Total</b>	<b>37,914,700</b>		