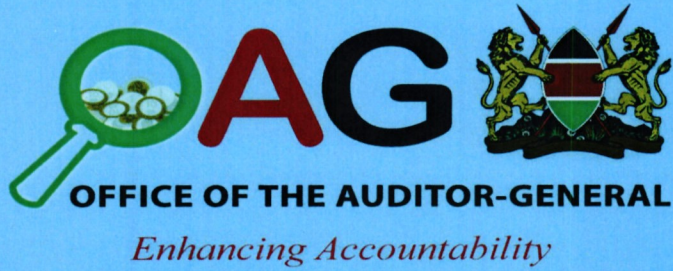


REPUBLIC OF KENYA



REPORT

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ON

**KENYA NATIONAL COMMISSION ON
HUMAN RIGHTS**

**FOR THE YEAR
ENDED 30 JUNE, 2020**


 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	06 MAY 2021
	DAY: Thursday
TABLED BY:	Hon Dr. Amos Kimunya Leader of the majority party
CLERK AT THE TABLE:	P. Muigwa



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

 THE NATIONAL ASSEMBLY PAPERS LAID		
DATE: 06 MAY 2021 <table border="1" style="display: inline-table;"><tr><td style="text-align: center;">DAY</td></tr></table>		DAY
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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

TABLE OF CONTENT

I.	KEY ENTITY INFORMATION AND MANAGEMENT	2
II.	FORWARD BY THE CHAIRPERSON (CABINET SECRETARY).....	11
III.	STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES.....	18
IV.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	21
V.	STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	27
VI.	REPORT OF THE INDEPENDENT AUDITORS ON THE KNCHR.....	28
VII.	STATEMENT OF RECEIPTS AND PAYMENTS	29
VIII.	STATEMENT OF ASSETS AND LIABILITIES	30
IX.	STATEMENT OF CASH FLOWS.....	31
X.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	32
XI.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	34
XII.	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	36
XIII.	SIGNIFICANT ACCOUNTING POLICIES.....	37
XIV.	NOTES TO THE FINANCIAL STATEMENTS	42

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Introduction

The Kenya National Commission on Human Rights (KNCHR or ‘the National Commission’) is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) and subsequently operationalized through an Act of Parliament, the Kenya National Commission on Human Rights Act No. 14 of 2011, (Revised 2012).

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

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

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

Mandate of the Commission

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

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

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

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

Guiding principles

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

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

Implementation of the National Commission's mandate is pursued through various strategies including but not limited to: processing complaints, conducting investigations, securing redress, undertaking audits, research, advisories, lobbying and advocacy, conducting human rights education and training, monitoring and partnership building.

Affiliation to international and regional networks

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

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

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

¹ Section 12- Act No. 12 of 2017

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

Collaboration with Article 59 and other Commissions & Independent Offices

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

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

Strategic Framework

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

During the performance period of this Strategic Plan, the National Commission will pursue four (4) strategic objectives that it believes will be crucial in realizing increased enjoyment of human rights and fundamental freedoms by all. These strategic objectives are as follows:

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

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

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

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

To deliver on the key strategic objectives, KNCHR employed various strategies including public education and training, advocacy for reforms through submission of advisories to Parliament, enhancing strategic partnerships with different stakeholders through referral partners forum, redress mechanisms through Alternative Dispute Resolution (ADR) and seeking judicial interventions as petitioners, co-petitioners, interested party or as an *amicus curiae* (friend of the court) to guarantee human rights and freedoms are enjoyed by all in Kenya.

The activity report highlights key activities, achievements and challenges that the Commission has realized in executing its mandate in this review period.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

(b) Key Management

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

(c) Fiduciary Management

Commissioners sit on key committees namely, various committees Audit Committee, Finance and Administration Committee, Monitoring and Evaluation Committee and Fund Raising Committee. The Chairperson directs and supervises the work of the Commission. The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chairperson	Ms. Kagwiria Mbogori
2.	Vice Chairperson	Mr. George Morara Monyoncho
3.	Commissioner	Ms. Suzanne Shatikha Chivusia
4.	Commissioner	Ms. Jedidah Wakonyo Waruhiu
5.	Commission Secretary/CEO- Accounting Officer	Dr. Bernard Mogesa

(d) i Fiduciary Oversight Arrangements

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

(d).ii CORPORATE GOVERNANCE STATEMENT FOR THE FINANCIAL YEAR 2019/2020

During the financial year under review, the Chairperson and three members were in office as indicated in the table below.

Table.1 Composition of the Commission 2019/20

Commission Member	Designation	Appointment Date
Kagwiria Mbogori	Chairperson	4 March 2014
George Morara Monyoncho	Vice-chairperson	4 March 2014
Suzanne Shatikha Chivusia	Commissioner	4 March 2014
Jedidah Wakonyo Waruhiu	Commissioner	4 March 2014

Commission Meetings

The National Commission meets at least once every three months in line with its statutory requirements. The National Commission may hold further meetings in line with the requirements of the business. The Secretary to the National Commission through the direction of the Chairperson calls for the meetings and also attends as an ex officio member.

Details of the number of National Commission's statutory meetings held during the year and attendance at those meetings are set out below. Attendance is expressed as the number of meetings attended out of the number eligible to be attended.

Commission Member	Designation	Meetings
Kagwiria Mbogori	Chairperson	5/5
George Morara Monyoncho	Vice-chairperson	5/5
Suzanne Shatikha Chivusia	Commissioner	0
Jedidah Wakonyo Waruhiu	Commissioner	5/5
**Dr. Bernard M Mogesa	Secretary to the Commission	5/5

*The term of the Commission expired on 3 March 2020

** The Secretary to the Commission is the Chief Executive Officer

To ensure effective and efficient oversight of the National Commissions work, each Thematic Area and Regional Office of the National Commission has a Commissioner designated to provide oversight and strategic direction over the planned strategic issues and activities.

Commission Committees

The National Commission has established two standing committees which assist in the fulfilment of its responsibilities. These are the Audit and Risk Committee, and the Finance, Human Resource and Administration Committee. The Committees are appointed following Section 18 of the KNCHR Act 2011 (Revised 2012) and the Public Finance Management Act (2012) respectively. Each Board Committee has its Terms of Reference setting forth the purposes, goals and responsibilities of the Committee, procedures for committee member appointment and removal, committee structure,

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

operations and it's reporting to the Commission. The meetings of committees of the Commission are per provisions of their approved charters.

1. The Finance, Human Resource and Administration Committee

The Committee undertakes the following activities:

- Reviewing and recommending approval of policies and conditions for sound management of the financial processes and operations.
- Reviewing and reporting to the National Commission on the annual audited accounts.
- Reviewing and approving policies and conditions for sound management of the Commission's Human Resources.
- Reviewing and approving policies for the sound management of the National Commission's ICT system.

The National Commission has in line with provisions of its establishing Act co-opted into its Committees persons whose knowledge and skills are deemed necessary for the functions of the Commission. The Finance, HR & Admin Committee has co-opted representation from the Directorate of Personnel Service Management. Details of the Committee meetings held during the year and attendance at those meetings are set out below.

Committee Member	Designation	Date of Appointment	of Meetings
Commissioner George Morara	Chairperson, (Vice-Chair KNCHR)	April 2014	1
Mr. Simon Angote	Member, (from Directorate of Personnel Management Services)	*	1
Dr. Bernard Mogesa	Member, (Commission Secretary KNCHR)	December 2017	1
CPA. Wambui Gathathi	Member, (Deputy Commission Secretary KNCHR)	February 2018	1
CPA John Wamwanga Otieno	Secretary to the Committee	March 2008	1
Ms. Catherine Mwikali Kiiva	Secretary to the Committee	August 2018	1

* Attend on an invitation

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

2. The Audit and Risk Committee

The Committee's mandate is to assist the National Commission to fulfil its oversight responsibilities for

- The financial reporting process,
- The system of internal control,
- Risk management,
- The audit process, and
- The National Commission's process for monitoring compliance with policy, laws and regulations and the Code of Conduct.

This committee reports directly to the National Commissions board through the Chairperson. The membership to the Audit and Risk Committee is in line with the Public Finance Management Act (2012). The Officer in Charge of Internal Audit and Risk at the National Commission is the Secretary to and an ex officio to the Committee.

Following the Audit & Risk Committee Charter, Chairperson and members of the Committee are appointed to serve for a term of three years renewable once based on performance.

The Committee held three (3) Ordinary Meetings and two (2) Special meetings whose attendance was as follows:

Committee Member	Designation	Date of Appointment	of Meetings
FCPA Kipkoech A. Tanui	Chairperson, Independent	September 2016	5
* Commissioner Jedidah Wakonyo Waruhiu	Member, Representing the Kenya National Commission on Human Rights	September 2016	5
** Mr. Richard Asamba	Member, Representing the National Treasury	December 2016	3
*** Dr. Margaret Nyakango	Member, Independent	April 2019	4
FCPA Samuel Ogowe Okello	Member, Independent	January 2020	1
Mrs. Elizabeth W. Kiano	Member, Representing the National Treasury	March 2020	0
****CPA Charles Kai Mwangudza	Secretary to the Committee	May 2015	5

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

* Commissioner Jedidah Wakonyo Waruhiu term expired on 3 March 2020

** Mr. Richard Asamba resigned from the Committee on 13 January 2020

*** Dr. Margaret Nyakango resigned from the Committee on 19 December 2019

****Head of Internal Audit & Risk

Separation of Powers and Duties

The Secretary to the National Commission is the Chief Executive Officer of the National Commission and as head of the Secretariat is responsible for carrying out the policy decisions of the Commission and the day to day administration and management and the National Commission.

Executive Management Committee

The National Commission's *Executive Management Committee* supports the Secretariat in carrying out its responsibilities.

The Public Finance Management Standing Committee

In compliance with the provisions of the Public Finance Management Act (2012), the Commission established The Public Finance Management Standing Committee in February 2017. The Committee comprises all heads of departments and is chaired by the Secretary to the Commission with the Finance Manager as its Secretary.

The Committee is supported by various sub-committee working groups organised around the following areas: Budget Allocation, Budget Implementation, Risk Management, Internal control, Stakeholder Communication and Corporate governance.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

(e) Entity Headquarters

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

Entity Contacts

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

(f) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank - Milimani Branch
NSSF Building, Bishops Road
P O Box 69695-00400
NAIROBI

(g) Independent Auditors

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

(h) Principal Legal Adviser

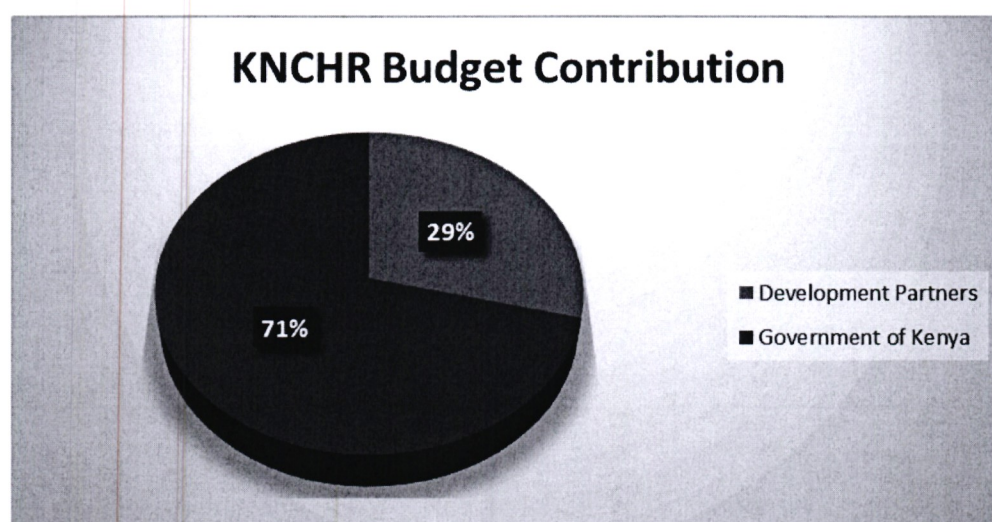
Office of The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

II. FORWARD BY THE COMMISSION SECRETARY/CEO

The National Commission on Human Rights secured Kes 555,292,715 in funding for year 2019/20. Of this amount the Government of Kenya's contribution was Kes 394,801,322 (71%) and the balance of Kes 160,491,495 (29%) was the portion funded by development partners. This is demonstrated in the pie chart below. This represents a decrease of Kes 10,282,450 (2%) from the previous financial year's overall budget.

Absorption rate on the Government of Kenya funds was 98% but Donor funding absorption rate was 23% due to late receipt of funds and the Covid19 Pandemic. Implementation on these Donor funds will kick off in FY2020/21. The National Commission's overall absorption rate in the financial year 2019/20 stood at 76%.



Current Year Performance against Prior Year

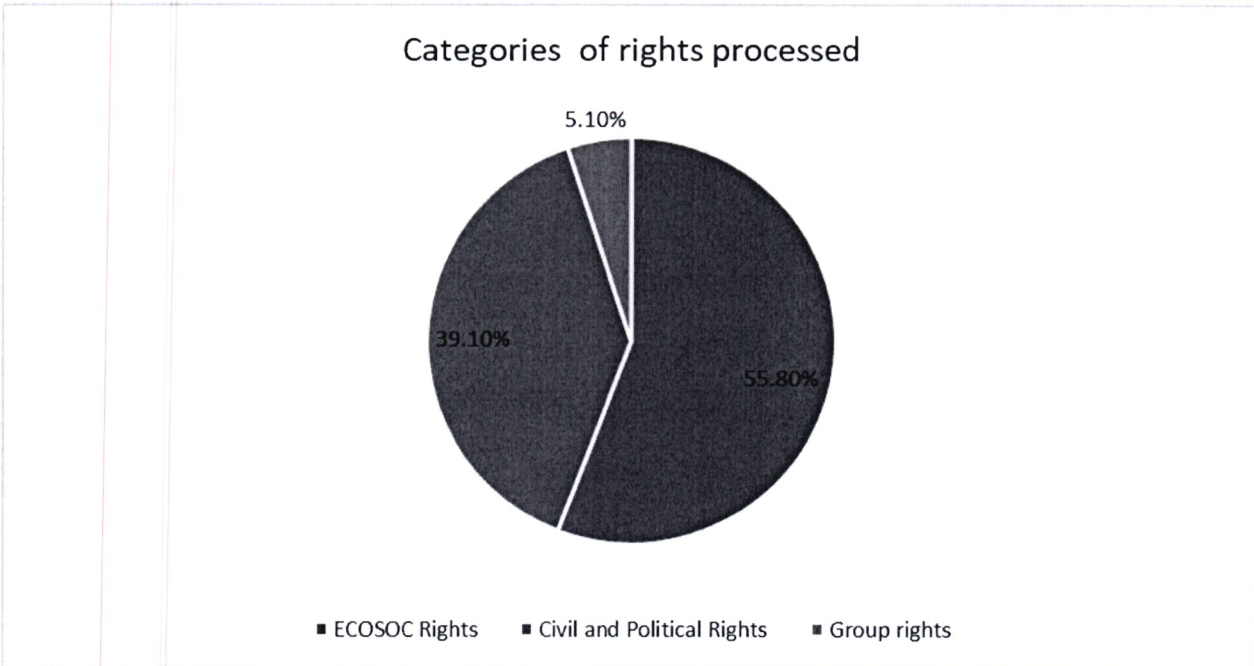
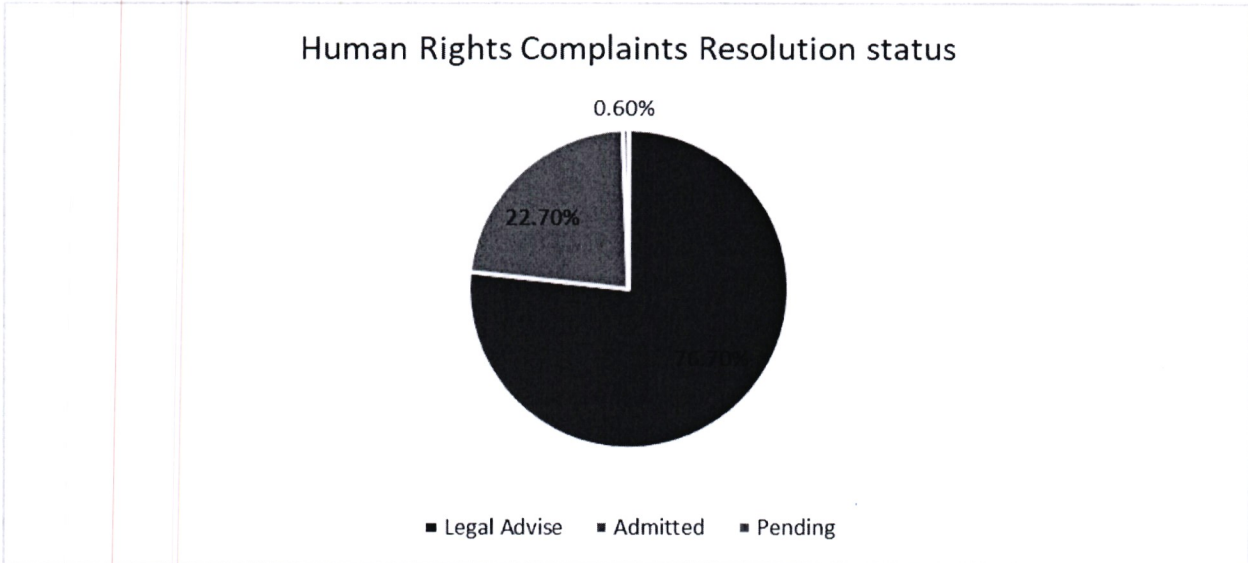
Financial Performance	Year to 30th June 2020	Year to 30th June 2019	Change	%
	KShs	KShs	KShs	Change
Total Receipts	555,292,715	461,358,792	93,933,923	20%
Total Payments	424,710,773	477,774,371	-53,063,598	-11%
Surplus/(Deficit) for the Year	130,581,942	-16,415,579	146,997,521	-9%

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

Major Achievements

1. **2259** out of the targeted 3600 human rights complaints from 2303 complainants from 6 regions (Nairobi, Western, Coast, Central, North Eastern and North Rift) were screened and processed. Out of these, 76.7% of the cases received legal and advise while the rest (22.7%) were referred to the KNCHR referral partners for follow up. The referral partnership network remained active as partners seek to firm up monitoring mechanism for timely response. The number of cases that were admitted for further follow up and possible investigations were 24 (0.7%).
2. **7,100 Community** out of the targeted 11,000 members reached directly through human rights awareness forums geared towards empowering them to claim their rights. This was mainly Migrant rights awareness.
3. **52** investigations out of the targeted 140 conducted into human rights violations across the country in themed along: counter-terrorism and Human rights; systemic violation of human rights caused by businesses; violations against citizens.
4. **20** Public Interest Litigation (PIL) cases filed on human rights violations in support of access to justice actions. The commission also attended to 12 ongoing PIL cases from previous years.
5. **38** laws and policies reviewed and advisories issued to ensure enactment of laws and policies that promote respect of human rights by public institutions.
6. **31** institutions audited for compliance with Human Rights Standards audits. The audits were mainly conducted in prisons and other places of detention and reports with recommendations shared with Penal institutions.
7. **1021 public and private** actors drawn from public and private institutions trained on Human rights topical issues

Complaints Handling on Human Rights Violations: KNCHR increased case resolution and revamped strategies for complaints management, investigations and follow up on recommendations with the duty bearers. The Commission received and processed 2259 complaints on human rights violations. Upon admission of complaints, KNCHR carried out investigations on extrajudicial killings, torture and disappearances, complaints related to land, labour rights, business and human rights. Most of complaints were resolved. Most of violations brought were in the ECOSOC category specifically labour related violations.



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

During the year under review, the commission, coordinated the review of 38 laws and policies to mainstream, human rights standards and principles. The annual achievement of 38 exceeded the Strategic Plan target of thirty five (35). On this functional area, the Commission as a whole therefore exceeded the annual SP target by about 9%. The Commission also submitted a total of 38 and oral and written advisories to external actors (Houses of Parliament, Government Ministries and other duty bearers). Most of the recommendations made by KNCHR have been adopted by the bodies directed at. With the coming of the COVID -19 pandemic, the commission especially continued monitoring amendments to the existing legislation and new legislation and issued advisories to ensure

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

compliance with human rights standards. The key laws and regulations reviewed during this period include: Public Health (Prevention, Control and Suppression of Covid-19) Rules, 2020; The Public Finance Management (Covid-19 Emergency Response Fund) Regulations, 2020; Public Health (Covid-19 Restriction of Movement of Persons and Related Measures) Rules, 2020 and Pandemic Response and Management Bill, 2020

Capacity Building on Human Rights principles and standards: The KNCHR in accordance to its mandate under Section 8 (g) of the KNCHR Act continued building the capacity of state and non-state actors on thematic human rights issues. During the period under review, the commission trained 1021 public and private actors drawn from public and private institutions including Law Enforcement Officers, Human rights Defenders, County officials among others trained on Human rights topical issues including Migrant rights, Rights of People with Disabilities and POTA. KNCHR organized a series of Big 4 agenda cross-cutting trainings dubbed: ‘Human Rights and the Big 4 Agenda - Promoting Human Rights in Development’ where government officials were trained on the need to embrace rights-based approaches to government planning, budgeting and implementation with focus on Big Four agenda

Policy reforms on marginalized populations

Inclusion of Intersex as third sex marker in 2019 KPHC: The commission in a huge way supported Intersex Persons Implementation Coordination Committee work on the advocacy work around the inclusion of the third sex marker in the run up to the national census conducted in August 2019. Even when the third marker was included but as ‘other’, the Commission continued its quest for an express ‘intersex’ box. The various medium used by the Commission to realise this achievement included: Advisories, research, representing the Commission as member in the Technical Working Group (TWC) on the census and the Taskforce, meetings with KNBS, parliamentary engagements, media advocacy, sensitization *fora*.

The culmination of these efforts finally happened in July (19th July, 2019) when the KNBS formally announced that it would include ‘intersex’ as a third marker in the 2019 census enumeration instruments: The first in the world!

This fete led to the Republic of Kenya being commended by peer States during the UPR review in January 2020 for the inclusion of intersex in the KPHC census. The government of Kenya also visibly took pride in this achievement as evidenced in Kenya’s Opening Statement, responses and during interactive dialogue by States. Moreover, this has consolidated the position of the Commission as a best practice NHRI on inclusion and HRBAD in data.

Monitoring State Compliance with its international human rights obligations:

The commission made a total of **fourteen (14)** submissions to regional and international human rights platforms and supported the state to fulfil treaty obligations of preparing human rights compliance

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

reports Submissions to regional and international human rights platforms and UN/AU agencies not only sustain the visibility of the Commission but also enables the Commission to influence regional/global human rights agenda. The participation ensures that the Commission remains abreast and in line with its role and expectations under the Paris Principles as A Status NHRI. The commission submitted NHRI issues to the 128th session of the Human Rights Committee for consideration when compiling the List of Issues (LoIs) for adoption of the Republic of Kenya under the International Covenant on Civil and Political Rights (ICCPR) on 4th March 2020. The Human Rights Committee, adopted the list of issues towards the fourth periodic report for Kenya.

A KNCHR's audit established that slightly more than half of the Commission's recommendations (51.2%) were adopted by the Committee; a considerably good intake given the nature of LOIs. The commission also prepared and submitted two alternative reports for Submission to Treaty Body Mechanisms. The Commission doubled the strategic plan target of one report in the 2019/2020 FY by finalising and submitting two(2) KNCHR alternative reports on the Convention against Torture and the Third cycle UPR report to the Committee Against Torture (CAT) and the Human Rights Council respectively. The Commission's third cycle UPR report was incorporated in the Summary of Stakeholders' Submissions on Kenya, forming the Report of the Office of the High Commissioner for Human Rights (OHCHR). This report is one of the three fundamental reports that are considered by the Working Group of the Human Rights Council during review of a State. Moreover, the commission prepared two other draft alternative reports on the African Charter on the Rights and Welfare of the Child as well as the International Covenant on Civil and Political Rights. These will be finalised and submitted to the respective treaty bodies in the next financial year. The commission also supported the state in preparation of periodic reports to treaty body mechanisms. The Division supported the State in its preparation of four (4) State Reports: The Banjul Charter (ACHPR), which was eventually submitted to the African Commission; the African Charter on the Rights and Welfare of the Child (ACRWC) and the UPR state report for the third cycle. The Commission also supported the State in response to the List of Issues under the ICCPR by providing to the DOJ a detailed matrix of information on the various issues

GANHRI Accreditation: As an A status NHRI, the Kenya National Commission on Human Rights must be reaccredited every five years to assess its compliance with the Paris principles. The KNCHR ensured the timely completion of a comprehensive Statement of Compliance to the Global Alliance for National Human Rights Institutions (GANHRI) towards Re-accreditation of the Commission on its "A" status slated the October 2019 session of the Sub-Committee on Accreditation. The Commission was finally accredited as an A-status NHRI during the reporting period. This is a major milestone for the Commission in the year. Re-accreditation of the Commission with an A status commands visibility, audience and influence particularly at regional and international fora.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

Challenges

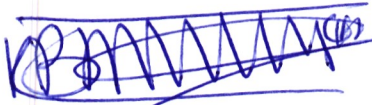
In executing its mandate, the commission encountered several challenges, which included:

- *Budget reduction:* There was an overall reduction of Government funding by Kes 3 million. This adversely affected the operations at the Commission and program implementation. This reduction compounded the overall inadequate funding status whereby the government's budgetary allocation to the commission only meets administrative and minimal programmatic costs hampering its achievement on some programs.
- *Delays in disbursements:* Late disbursement of quarterly allocation funds by the National Treasury continue to constrain program implementation and procurement of goods and services as per the program and procurement plans respectively. IFMIS has continuously slowed down implementation due to the system downtimes.
- *Limited Regional Presence/Accessibility:* KNCHR has only 5 Regional Offices and its Headquarters in Nairobi. The Regional Offices are located in North Rift, North Eastern, Coast Region and Western Kenya. This limits accessibility of the Commission to other regions where the commission has no presence. This problem is being addressed through joint initiatives with partners.
- *Inadequate staffing capacity:* A number of departments operated with low staffing level, this therefore limited the capacity of the Commission to achieve its desired outputs for the period under review. The National Commission has a total of 102 staff against the current recommended staff establishment of 397.
- *Insecurity:* Clashes in some regions for example Laikipia and Samburu counties led to non-implementation of some planned activities. For instance, the ADR engagement between ranchers and pastoralists did not happen due to the killing and injuring of some ranchers. The insecurity in some areas in the region also led to the attack on the commission's staff putting their lives at risk.
- *Delayed resolution of complaints and obstruction of justice:* Lack of cooperation from some public and private institutions made it very difficult for the commission to conduct its work, especially resolution of complaints.
- *Inadequate submission of documentation from petitioners:* Some members of the public fail to submit the required documentation for their allegations to be successfully investigated. Such included identification documents, evidentiary documents, medical documents among others. This led to delayed resolution of complaints. The commission has continued to conduct human rights clinics to raise awareness of the public on the same, as well as making phone call follow ups in cases where such petitioners can be reached by phone.
- *Review of bills:* The short period given for public to participation in the review of bills before parliament continues to be a challenge facing the department. The short period coupled with unavailability of bills in public outlets compromises the Commission's ability to effectively respond to proposed legislation.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

The following are recommendations to address the mentioned challenges:

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



Dr. Bernard Mogesa
Secretary to the Commission/CEO

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES

The key development objectives of the MDA's 2018-2022 plan are to:

- a) To promote and deepen a culture of human rights among the public
- b) To entrench and secure observance of human rights principles and standards by all public and private institutions.
- c) Secure redress, accountability for human rights violations and respect for the rule of law.
- d) Enhance efficiency, effectiveness, and sustainability of the National 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:

MDA Program	Objective	Outcome	Indicator	Performance
Protection and Promotion of Human Rights	To promote and deepen a culture of human rights among the public	Empowered right holders that are able to claim their rights	Percent of Kenya's population aware and able to claim a broad range of rights	<p>Kenyans are aware of a broad range of human rights. Top mentions include the right to life (51%), freedom of expression (37%), the right to education (23%), freedom of movement and residence (21%) and the highest attainable standard of health (19%) and freedom of conscience, religion, belief and opinion (17%)</p> <p>Source : <i>Survey Better but still unequal: The State of Human Rights in Kenya (2019)</i></p> <p>50% of Kenyans who are familiar with the Constitution are most familiar with the Chapter on the Bill of Rights. 56% of those interviewed noted that the most effective way of entrenching a human rights culture is by enforcing the rule of law, 47% of the respondents opined that the most effective way of dealing with human rights violators by jailing them</p>

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

MDA Program	Objective	Outcome	Indicator	Performance
				source: <i>Survey on Implementation of constitution and Bill of rights 2020</i>
	To entrench and secure observance of human rights principles and standards by all public and private institutions.	Enhanced observance of human rights standards and principles by duty bearers	Percent of duty bearers who observe minimum human rights standards and principles	Kenya Police Service, Administration Police, Law Courts, Kenya Forest Service paramilitary and Department of Social Protection are the MDAs with most Human rights petitions lodged against them. A total of over 22.7 .0% of human rights complaints received by the KNCHR were levelled against these five (5) MDAs Source : KNCHR Petitioner Management System
	Secure redress, accountability for human rights violations and respect for the rule of law.	Improved resolution/redress of Human violations	Percent of human rights violations resolved/redressed	73.03% of human rights petitions were resolved though Legal advice and ADR ; 26.48% were admitted ; 0.49% petitions are still pending Of these petitions 53.93 were ECOSOC rights related ; 40.03% Civil and political rights and 6.04% were group rights Source : KNCHR Petitioner Management System
	Enhance efficiency, effectiveness, and sustainability of the National Commission	Increased efficiency, effectiveness, visibility and sustainability of the National Commission.	KNCHR Performance Approval status	Kenyans and human rights organizations globally identify KNCHR as the most active in the fight against human rights violations. 1. In a survey done in 2020 , 39% of the respondents stated that the Kenya National Commission on Human Rights (KNCHR) is the most active and visible in the fight for citizens' human rights Source: Survey on Implementation of constitution and Bill of rights 2020

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

MDA Program	Objective	Outcome	Indicator	Performance
				2. Re-accredited "A" status by the Global Alliance for National Human Rights Institutions (GANHRI) -in 2019 as National Human Rights Institution and is fully compliant to the Paris Principles as adopted by the UN Human Rights Commission Resolution 1992/54 of 1992 and the UN General Assembly Resolution 48/134 of 1993.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

- i. To protect the sovereignty of the People (***Protection mandate***);
- ii. To secure the observance of human rights and freedoms of all state organs, including national security and private institutions; and
- iii. To promote constitutionalism (***Promotion mandate***).

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

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

1. Sustainability strategy and profile

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

So, while the primary responsibility for the enforcement of international human rights standards lies with national governments, there is a growing acceptance that corporate bodies also have an important role to play. Organizations impact on human rights in significant ways. These impacts have increased over recent decades as the economic might and political influence of corporations has grown, and as corporations has become more involved in delivering services previously provided by governments.

Institutions have come to recognize that part of being a good corporate citizen includes respecting the human rights of those who come into contact with the organization in some way. This might be direct contact (for example, employees or customers), or indirect contact (for example, workers of suppliers, or people living in areas affected by a corporation's activities). Organizations are also responding to the fact that many consumers and investors expect them to act in a socially responsible manner. The extent to which a company implements a comprehensive CSR program can influence consumer and stakeholder decisions and in this case the government, customers and the citizenry are the majority shareholders.

Section 8 (h) of the Kenya National Commission on Human Rights Act mandates the Commission to collaborate and form relationships with other bodies and institutions to enhance sustainability of the

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

CSR. KNCHR works with all the Chapter 15 Commissions to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanism for referrals and collaboration.

2. Environmental performance

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

- Promotes responsibility for the environment within the organization and communicates and implements the environmental policy at all levels within the workforce;
- Reduces the use of energy, water and other resources in its work stations;
- Minimize waste by reduction, re-use and recycling methods;
- comply with all relevant environmental legislation/regulation as established by NEMA
- Identify and provide appropriate training, advice and information for staff and encourage them to develop new ideas and initiatives;
- Promotes and encourages involvement of local communities in environmental initiatives/schemes and specifically on areas targeting business and human rights. The Commission, in liaison with other stakeholders has developed a national action plan on business and human rights.

3. Employee welfare

Section 23 of the Kenya National Commission on Human Rights Act gives the Commission powers to appoint staff as may be necessary to ensure the proper discharge of its functions. The recruitment process of staff at the Commission is governed by the Human Resource Policy and Manual. The recruitment process is set out in section 3 of the Human Resource Policy and Manual. The objective of recruitment is to ensure that the Commission recruits competent staff and deliberate measures are taken to ensure regional and gender diversity in the composition of the staff. The authority to recruit staff is vested in the Commission Secretary guided by the Human Resource Policy and Manual.

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

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

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

- (e) The Commission has two persons with disabilities in post.

The Commission has a well-defined career structure for its staff which attracts, motivates and facilitates retention of suitably qualified and competent staff. The staffs have clearly defined job descriptions and specifications with clear delineation of duties and responsibilities at all level within the career structures. This enables the staff to understand the requirements and demands of their jobs. The Commission has established standards for recruitment, training and advancement within the career structures on the basis of qualification, knowledge of the job, merit and ability as reflected in work performance and results. This is harnessed by the Commission's appraisal and rewards system. The Commission has also provided a lactating room for its female employees.

4. Market place practices:

a) *Responsible competition practice:*

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

- (a) *Referral Partners Network Working Group;*
- (b) *Penal Reforms Working Group;*
- (c) *Death Penalty Working Group;*
- (d) *Judicial Reforms Working Group;*
- (e) *Kenya Transitional Justice Network Working Group;*
- (f) *Police Reforms Working Group;*
- (g) *Human Rights Defenders Working Group;*
- (h) *Protection Working Group on Internal Displacement (PWGID).*

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

- (a) *Corporate Social Responsibility Policy:* As a responsible corporate citizen, KNCHR recognizes the need to engage with its diverse public and stakeholders through CSR in order to cultivate good relations in the environment we operate in. KNCHR's core responsibility to its various stakeholders is to work closely with them to pursue the enhancement and fulfillment of corporate values through sound business practices in order to promote a sustainable society.
- (b) *Specific Leadership and Integrity Code for State Officers* in the Kenya National Commission on Human Rights: The code of conduct was developed pursuant to section 37 of the *Leadership and Integrity Act* to provide for standards of ethical conduct in leadership for the Chairpersons and the Commissioners;
- (c) *Code of Conduct and Ethics for the Kenya National Commission on Human Rights Staff:* The Code of Conduct was developed and gazetted on the 29th April 2016 pursuant to the *Leadership and Integrity Act, 2012*. It prescribes rules and codes of conduct which all staff at the Commission must abide by in the course of discharging their duties;

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

- (d) *Records Management Policy*: The policy was developed and adopted in 2017 to guide the Commission in the management of its records in all formats including electronic;
- (e) *Customer Delivery Service Charter*: The Commission has updated and adopted a new Customer Delivery Service Charter whose objective is to create awareness amongst Kenyans on the Commission's mandate, core values, services provided, standards set and restating the Commission's commitment to continuous improvement of its services;
- (f) *Risk Management Policy, 2017*: Adopted in July 2017, the Commission's Risk Management Policy highlights the Commission's approach to Risk Management. Through the Policy, the Commission is able to minimise threats and maximise opportunities by securing effective contingency plans. This is critical for institutional efficiency and sustainability;
- (g) *Internship Policy*: Adopted in May 2016, the Internship Policy provides guidelines to be followed in administering student's attachment, internship and volunteer programs;
- (h) *Information Communication and Technology Policy*: The ICT Policy sets out rules and guidelines about appropriate use of company equipment, network and internet access;
- (i) *Transport Policy*: the Policy provides guidelines on proper utilization of Commission vehicles and resources for transportation;
- (j) *Investigations Manual and Standards Operating Procedures*: The Manual provides guidelines to investigation officers on rules and procedures to be followed during investigations; and,
- (k) *ADR Manual and Guidelines*: The Manual provides guidelines on the application of alternative dispute resolution at the Commission.
- (l) *Gender and Diversity Mainstreaming Policy and Action Plan 2015-2020*: The policy provides guidance on mainstreaming gender and other diversities for Kenya National Commission on Human Rights in programming, resource allocation, and capacity strengthening to achieve inclusion, equality, non-discrimination and equity.

b) Responsible Supply chain and supplier relations:

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

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

c) Responsible marketing and advertisement:

As a public institution, and more importantly a National Human Rights Institution established to breathe life into the letter and spirit of the Constitution, KNCHR endeavours to be publicly accountable to the performance of its duties in line with the mandate given in its constitutive Act.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

One of the means we promote accountability of our work is through the use of public communication. KNCHR enhances awareness and increase visibility of its work through community awareness programmes, new media activations and traditional media engagement. These collective actions further work towards establishing and maintaining positive relations between the Commission and its various stakeholders, both internally and externally. Marketing and advertisement are carried out in accordance with the established laws, policies and practices. With access to the internet penetrating both rural and urban areas, Kenya National Commission on Human Rights deploys social media and other traditional means of advertisement such as; radio, TV as its public communication tools, developing messages for both citizens and policy makers.

d) Product stewardship:

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

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

5. Community Engagements-

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

- (a) Processed and investigated complaints on human rights violations against Human Rights Defenders at the grassroots;
- (b) Collaborating with the Witness Protection Agency and the National Coalition of Human Rights Defenders to provide safe houses for witnesses of human rights cases;
- (c) Support to Human rights Defenders in conflict with the law through representation and watching brief by our lawyers on *pro bono* basis;
- (d) Free training of magistrates and judicial officers on rights of Human Rights Defenders;
- (e) Review of bills and policies to check on their compliance with national and international human right standards and issuing advisories to the county assemblies and both Senate and the National Assembly;
- (f) Partnerships and dialogue with relevant bodies such as the council of governors, county assemblies forum, parliamentary caucuses such as the Kenya Parliamentary Human Rights Association (KEPHRA) and the Parliamentary Caucus on Business and Sustainable Development Goals.
- (g) Lobbying for enactment/ amendment of legislation or policy on a certain human rights concern or matter of public interest. For instance, the Commission took an active part in advocating for the passage of the Prevention of Torture Act and the National Coroners Service Act through the Kenya Parliamentary Human Rights Caucus.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

- (h) Convening and facilitating stakeholders' engagements to elicit views on particular proposed legislation or policy and encouraging their participation in the public participation processes. For example, the Commission has on various occasions convened disabled persons organisations to discuss the recent proposed amendments to the Persons with Disabilities Act, 2003 and the Mental Health Act and present joint memoranda on key issues.
- (i) Sensitisation and capacity building on implications of certain government policy and legislative proposals
- (j) Direct engagement with the House Committees and sponsors of Bills on salient issues
- (k) Working closely with various actors such as the Office of the Attorney General and Department of Justice; direct engagements with parliamentary committees and the relevant line Ministries.
- (l) The Commission has carried out a study on Alternative Justice Systems in Meru, Kisumu, Turkana, and Kwale.

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

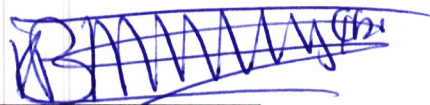
The Accounting Officer in charge of the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Kenya National Commission on Human Rights accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the KNCHR's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the Kenya National Commission on Human Rights further confirms the completeness of the accounting records maintained for the KNCHR, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Kenya National Commission on Human Rights confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.


Approval of the financial statements

The Kenya National Commission on Human Rights' financial statements were approved and signed by the Accounting Officer on 29th September 2020.



Commission Secretary/CEO (PS)

Name: Dr. Bernard Mogesa



Finance Manager/HAU

Name: John Wamwanga

ICPAK Member Number: 2872

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REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya National Commission on Human Rights set out on pages 29 to 51, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya National Commission on Human Rights as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya National Commission on Human Rights Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Pending Bills

As disclosed under Note 15.1 to the financial statements, the Commission had pending bills totalling Kshs. 2,789,882 in respect of supply of goods as at 30 June, 2020 that were not settled during the year but were instead carried forward to 2020/2021. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

In preparing the financial statements, Management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Commission or cease operations.

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

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

Those charged with governance are responsible for overseeing the Commission's 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 manner, 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi


23 April, 2021

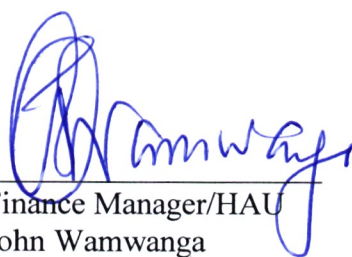
Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020 Kshs	2018-2019 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	160,491,495	76,569,512
Exchequer releases	2	394,801,219	384,789,280
TOTAL RECEIPTS		555,292,715	461,358,792
PAYMENTS			
Compensation of Employees	3	243,417,679	240,360,788
Use of goods and services	4	132,697,858	122,740,147
Other grants and transfers	5	0	14,000,000
Social Security Benefits	6	11,491,679	5,179,406
Acquisition of Assets	7	637,900	1,622,445
Other Payments- Donors	8	36,465,657	93,871,585
TOTAL PAYMENTS		424,710,773	477,774,371
SURPLUS/DEFICIT		130,581,942	(16,415,579)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29th September 2020 and signed by:


 Commission Secretary/CEO (PS)
 Dr. Bernard Mogesa


 Finance Manager/HAU
 John Wamwanga
 ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)


Reports and Financial Statements


For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	150,166,628	22,167,476
Total Cash and cash equivalent		<u>150,166,628</u>	<u>22,167,476</u>
Deposits	15.2	7,940,608	7,940,608
Accounts receivables – Imprests	10.1	1,647,638	1,271,733
Staff Debtors	10	115,558	115,558
Cash in Transit	10	6,279,428	4,072,542
TOTAL FINANCIAL ASSETS		<u>166,149,859</u>	<u>35,567,917</u>
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		166,149,859	35,567,917
REPRESENTED BY			
Fund balance b/fwd	11	35,567,917	124,937,381
Prior year adjustments	12	0	(72,953,885)
Surplus/Deficit for the year		130,581,942	(16,415,579)
NET FINANCIAL POSITION		<u>166,149,859</u>	<u>35,567,917</u>

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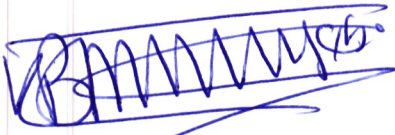

Finance Manager/HAU
John Wamwanga
ICPAK Member Number: 2872

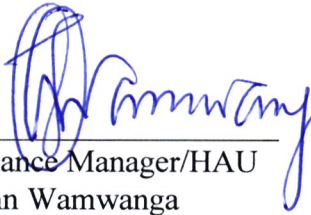
Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

IX. STATEMENT OF CASH FLOWS

	Note	2019-2020 Kshs	2018-2019 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	160,491,495	76,569,512
Exchequer Releases	2	394,801,219	384,789,280
Payments for operating expenses			
Compensation of Employees	3	(243,417,679)	(240,360,788)
Use of goods and services	4	(132,697,878)	(122,740,147)
Other grants and transfers	5		(14,000,000)
Social Security Benefits	6	(11,491,679)	(5,179,406)
Other Expenses- Donors	8	(36,465,637)	(93,871,585)
Adjusted for:			
Changes in receivables		(2,582,789)	(3,840,591)
Changes in payables		0	(565,443)
Adjustments during the year	12	0	(72,953,885)
Net cash flow from operating activities		128,637,052	(92,153,053)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(637,900)	(1,622,445)
Net cash flows from Investing Activities		(637,900)	(1,622,445)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		127,999,152	(93,775,498)
Cash and cash equivalent at BEGINNING of the year		22,167,476	115,942,974
Cash and cash equivalent at END of the year		150,166,628	22,167,476

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29th September 2020 and signed by:


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Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	117,491,495	43,000,000	160,491,495	160,491,495	0	0%
Exchequer releases	384,301,222	10,500,000	394,801,222	394,801,219	3	0%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	501,792,717	53,500,000	555,292,717	555,292,715	3	0%
PAYMENTS						
Compensation of Employees	233,945,412	10,305,271	244,250,683	243,417,679	833,004	100%
Use of goods and services	138,860,002	-842,271	138,017,731	132,697,858	5,319,873	96%
Transfers to Other Government Units						
Other grants and transfers					0	
Social Security Benefits	11,495,808		11,495,808	11,491,679	4,129	100%
Acquisition of Assets		1,037,000	1,037,000	637,900	399,100	62%
Other Payments- Donors	117,491,495	43,000,000	160,491,495	36,465,657	124,025,838	23%
Total Payments	501,792,717	10,500,000	555,292,717	424,710,773	130,581,944	76%
Surplus/ Deficit				130,581,942	(130,581,942)	

Notes:

- (a) *There was under-expenditure on Use of Goods and Services of 4% because some of the key KNCHR budget lines such as Domestic Travel, internet and communication under this category had insufficient balances. In this case, the affected expenses could not be booked in IFMIS for payment and later remained outstanding as Pending Bills. Instead, there was surplus balance of other lines that had been sufficiently resourced like printing and rent.*
- (b) *There was underspending on Acquisition of Assets of 38% (Kes 399,100) because of a system problem thus the related expense could not be booked into IFMIS for payment.*

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

- (c) *The under-expenditure of Kes. 124 million in Donor funds is mainly due to late receipt of funds from the Development Partners.*
- (d) *The under-expenditure of Kes 130 million was mainly due to late receipt of funds from the Development partners and the Covid 19 Pandemic that rendered most field programme work unattainable due to health precautions and working from home with bare minimal field activities in the 3rd quarter of FY 2019/20. However, these funds will be utilized in FY 2020/21.*

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Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

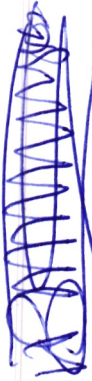
XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	117,491,495	43,000,000	160,491,495	160,491,495	0	0%
Exchequer releases	384,301,222	10,500,000	394,801,222	394,801,219	3	0%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	501,792,717	53,500,000	555,292,717	555,292,715	3	0%
PAYMENTS						
Compensation of Employees	233,945,412	10,305,271	244,250,683	243,417,679	833,004	100%
Use of goods and services	138,860,002	-842,271	138,017,731	132,697,858	5,319,873	96%
Transfers to Other Government Units						
Other grants and transfers					0	
Social Security Benefits	11,495,808		11,495,808	11,491,679	4,129	100%
Acquisition of Assets		1,037,000	1,037,000	637,900	399,100	62%
Other Payments- Donors	117,491,495	43,000,000	160,491,495	36,465,657	124,025,838	23%
Total Payments	501,792,717	10,500,000	555,292,717	424,710,773	130,581,944	76%
Surplus/ Deficit				130,581,942	(130,581,942)	

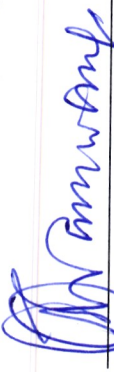
**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

Notes

The entity financial statements were approved by the Commission on 29th September 2020 and signed by:



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Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

XII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2020 Kshs	Adjustments Kshs	Final Budget 2020 Kshs	Actual on comparable basis Date, 2020 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	501,792,717	10,500,000	555,292,717	424,710,773	130,581,944

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

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

XIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

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

Transfers from the Exchequer

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

External Assistance

External assistance is received through grants from multilateral and bilateral development partners such as German Embassy, Royal Norwegian Embassy, Royal Netherlands Embassy, Open Society Institute for Eastern Africa(OSIEA), European Union and Deutsche Gesellschaft fur Internationale (GIZ) and United Nations Development Program (UNDP).

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance grants.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

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

Repayment of Borrowing (Principal Amount)

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

Acquisition of Fixed Assets

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded. However, KNCHR has no contribution in kind to report on.

6. Third Party Payments

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

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on Cash

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

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

As at 30th June 2020, this amounted to Kshs 0 compared to Kshs 0 in prior period.

There were no other restrictions on cash during the year.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

15. Related Party Relationships and Transactions

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

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

The Commission relates to the following entities:

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

16. Donor Funds

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

XIV. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Direct payment of indirect	Amount in foreign currency	2019-2020	2018-2019
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
Deutsche Gesellschaft fur Internationale –Migrant Rights (K135,138,145,159)		I		7,932,049	13,229,428
Royal Norwegian Embassy (141)		I		32,905,561	33,224,940
Royal Netherlands Embassy (137,163)		I		48,508,313	-178,995
European Union (132,152,154,160)		I		43,496,573	14,622,925
Open Society Institute for East Africa (K133,139)		I		21,759,000	-1,048,952
German Embassy (K134,140,161)		I		4,000,000	3,000,000
Freedom House (K151)		I			3,800,898
Other Income		I			9,919,267
UNDP		D		1,890,000	0
Total				160,491,495	76,569,512

2 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	74,431,202	82,106,900
Total Exchequer Releases for quarter 2	133,116,570	115,714,450
Total Exchequer Releases for quarter 3	62,569,777	89,198,645
Total Exchequer Releases for quarter 4	124,683,670	97,769,285
Total	394,801,219	384,789,280

Exchequer received was at 100% totalling budget allocated Kes 384,801,219.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

3 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	243,417,679	240,360,788
Total	243,417,679	240,360,788

4 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	964,642	712,747
Communication, supplies and services	11,157,027	12,235,476
Domestic travel and subsistence	3,464,243	9,108,379
Foreign travel and subsistence	1,682,697	3,021,212
Printing, advertising and information supplies & services	1,687,830	1,283,699
Rentals of produced assets	54,158,798	50,783,054
Training expenses	505,800	1,846,700
Hospitality supplies and services	1,235,071	3,047,848
Insurance costs	36,641,138	25,270,939
Specialized materials and services	0	3,862,903
Office and general supplies and services	997,864	1,696,061
Fuels Oil & Lubricants	3,001,989	3,223,504
Other operating expenses	6,680,441	158,555
Routine maintenance – vehicles and other transport equipment	2,705,817	3,564,604
Routine maintenance – other assets	4,112,612	2,924,466
Gratuity Civil servants	3,701,890	0
Total	132,697,858	122,740,147

5 OTHER GRANTS AND TRANSFERS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Other	0	14,000,000
Total	0	14,000,000

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

6 SOCIAL SECURITY BENEFITS

Explanation	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	11,491,679	5,179,406
Total	11,491,679	5,179,406

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

7 ACQUISITION OF ASSETS

Non-Financial Assets	2019-2020	2018-2019
	Kshs	Kshs
Refurbishment of Buildings	637,900	800,000
Purchase of Vehicles and Other Transport Equipment		
Purchase of Office Furniture and General Equipment		389,745
Purchase of ICT Equipment, Software and Other ICT Assets		432,700
Purchase of Specialized Plant, Equipment and Machinery		
Total	637,900	1,622,445

This is payment of pending bill for refurbishment.

8 OTHER EXPENSES

	2019-2020	2018-2019
	Kshs	Kshs
Other expenses- Donors	36,465,657	93,871,585
Total	36,465,657	93,871,585

(These are expenses incurred using donor funds that are not in IFMIS system. They are managed by Sage Pastel Accounting software. This amount is reported under Other expenses). Details are under disclosures in 14c below.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2019-2020 Kshs	2018-2019 Kshs
Central Bank of Kenya, 01-010-R085(1000181702),Kes		R		7,554,881	1,111,227
GOK, Kenya Commercial Bank, 1103251996, Kes		R		25,393	538,846
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes		R		43,383,241	19,678,082
EU/DGSP, Kenya Commercial Bank, 1113793821, Kes		R		38,006,653	8,463
Dutch Embassy(NED), Kenya Commercial Bank, 1103254723, Kes		R		34,958,190	26,456
Danida(GTZ-SJ-German Embassy), Kenya Commercial Bank, 1116749068, Kes		R		2,997	4,062
EU CEFA (GIZ-Gogo), Kenya Commercial Bank, 1129279790, Kes		R		2,357,196	295,091
Norwegian Embassy, Kenya Commercial Bank, 110321311, Kes		R		19,077,021	294,183
HelAge-GIZ3, Kenya Commercial Bank, 1146399022, Kes		R		4,333,928	90,656
Kitale-KCB		R		71,296	4,834
Wajir-KCB		R		362,045	7,381
Mombasa-KCB		R		1,428	108,215
Kisumu-KCB		R		4,244	(20)
Nyahurur-KCB				28,116	
Total				150,166,628	22,167,476

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

<i>Description</i>	2019-2020	2018-2019
	Kshs	Kshs
a)Government Imprests	1,647,638	1,271,733
b)Staff Debtors	115,558	115,558
c)Clearance Accounts / Cash in Transit	6,279,428	4,072,542
Total	8,042,623	5,459,833

(There is a breakdown of the outstanding imprest below as note 10.1 and attached Annex 5. The breakdown of Cash in Transit is also provided in Annex 4)

Note 10.1 IMPRESTS AND ADVANCES OWING

KNCHR
Imprest and advances
Owing
As at 30 June 2020

Name of Staff	Date taken	Amount taken	Amount Surrendered	Outstanding Balance
Erastus Kamura	6/29/2020	100,000	98,700	1,300
Kibet Kurgat)	2/13/2020	358,370	247,701	110,668
Victor Kamau	5/7/2020	130,000	115,290	14,710
Nahashon Ruhu	10/1/2019	50,000	47,700	2,300
Anderson Mwaniki	3/5/2020	105,000	0	105,000
Cyrus Maweu	3/19/2020	25,500	21,400	4,100
Stella Wangechi	12/18/2019	191,564	172,047	19,517
Washington B Kiptoo	7/27/2018	179,150	178,150	1,000
Kevin Luyegu	3/10/2020	302,700	302,520	180
Patrick Bonyonte	2/7/2020	1,097,000	991,180	105,820
Thuo Kinyanjui	7/17/2018	990,827	887,775	103,052
Anaclays Masaku	12/6/2019	193,975	193,000	975
Janet Kabaya	6/30/2016	86,670	5,904	80,766
Alice Mbuvi	10/25/2018	954,633	792,891	161,742

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

Caroline Nduta	5/19/2020	20,000	11,598	8,402
Beryl Orao	7/1/2019	2,522	1,100	1,422
Ruth Getoboi	4/20/2020	187,395	107,309	80,086
Rosemary Kirui	3/10/2020	754,300	711,600	42,700
Brian Kituyi	12/31/2019	13,900	12,500	1,400
Catherine Mbui	2/10/2020	134,400	124,655	9,745
Annemarie Okutoyi	10/19/2018	48,700	48,000	700
Dominic Kabiru	7/16/2018	172,900	167,400	5,500
Kathambi Gichunge	8/9/2018	280,800	196,350	84,450
Abel Sauti	3/6/2020	99,000	93,000	6,000
Christina Arrumm	3/31/2020	200,000	63,000	137,000
Loreen Amwayi	11/20/2019	121,000	59,375	61,625
Gatambia Ndungu	9/25/2018	707,600	707,170	430
Antony Nyanje	3/5/2020	149,900	140,440	9,460
Noreen Wewa	3/12/2020	48,900	35,310	13,590
Agnes Nzembi	3/5/2020	59,700	0	59,700
James Opiyo	7/24/2019	75,000	66,672	8,328
Josphat Mwangi	9/17/2019	330,000	240,000	90,000
Jeremiah Mwarocha Mwarandu	6/9/2020	64,820	0	64,820
Maroo John Karundu	3/6/2020	6,000	5,800	200
Laikipia office	5/19/2020	40,939	18,262	22,677
Maina Kariuki				93,793
George Morara	9/27/2018	1,457,850	1,319,527	138,323
Jedidah Wakonyo	7/1/2019	148,391	148,390	1
Peter Odenyo	8/1/2016	260,000	238,337	21,663
Hassan Thoya	3/5/2020	245,175	219,420	25,755
Alex Njoroge	9/17/2019	11,200	0	11,200
Kitale office	4/22/2020	54,434	10,623	43,811
Wajir Office	3/2/2020	908,290	547,093	361,197
Jane Hongo	2/6/2020	45,000	37,902	7,098
Total				2,122,205

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	34,180,626	123,318,140
Cash in hand		
Accounts Receivables	1,387,291	1,619,241
Accounts Payables		-
Total	35,567,917	124,937,381

12 PRIOR YEAR ADJUSTMENTS

There is no provision for prior year adjustment in the Financial Year 2019/20. However, there had been a prior year adjustment in the previous year 2018/19.

13 CHANGES IN RECEIVABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Outstanding Imprest as at 1 st July 2019 (A)	1,387,291	1,619,241
Imprest issued during the year (B)	50,000,000	70,000,000
Imprest surrendered during the year (C)	49,624,095	70,231,950
Net Changes in account receivables D= A+B-C	1,763,196	1,387,291

14 EXTERNAL ASSISTANCE

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	160,491,495	76,569,512
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total	160,491,495	76,569,512

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants	160,491,495	76,569,512
Total	160,491,495	76,569,512

b). Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	160,491,495	76,569,512
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	160,491,495	76,569,512

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

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

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Bilateral donors:		
Royal Norwegian Embassy	13,635,532	40,229,697
GIZ Better Migration Management	870,359	13,703,280
German Embassy HRD	3,978,177	2,461,481
Open Society Institute of East Africa (OSIEA)	9,320,462	4,579,807
Royal Netherlands Embassy	8,620,106	3,405,919
Total	36,424,636	64,380,184

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

This was in line with KNCHR mandate of Protection and Promotion of Human Rights within Kenyan borders.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings (Refurbishment of office)		
Construction of civil works		0
Supply of goods	2,789,882	17,611,120
Supply of services		0
	2,789,882	17,611,120

15.2 SHORT TERM DEPOSITS

Description	2019-2020	2018-2019
	Kshs	Kshs
Stock	1,999,646	1,999,646
Banker's Guarantee for Fuel - Total Kenya	930,000	930,000
Rent deposit -Msa Office	270,000	270,000
Rent deposit - CVS Plaza	4,479,962	4,479,962
Rent deposit -Kapenguria	60,000	60,000
Celtel deposit	101,000	101,000
Safaricom deposit	100,000	100,000
	7,940,608	7,940,608

These are deposits paid to third parties for long term services. These were in prior year's part of Cash and Cash Equivalents in the Statement of Assets and Liabilities.

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

16 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

There were no issues raised by the external auditors in the financial year 2019/2020 audit.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	There were no unresolved audit issues during the Financial Year 2019/20 because the KNCHR received a clean audit report.	N/A	N/A	N/A

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Description	Supplier	Date contracted/invoice date	Balance b/f FY2018/19	Additional for the period	Paid during the year	Balance c/f FY 2019/20	Comments
Various	Various		17,611,120	-	17,611,120	-	
1 Provision of Internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) - April 2020	MTN Business	05/04/2020		308,118		308,118	Insufficient funds
2 Provision of Internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) - May 2020	MTN Business	15/05/2020		308,118		308,118	Insufficient funds
3 Provision of Internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) - June 2020	MTN Business	15/06/2020		308,118		308,118	Insufficient funds
4 Provision of Internet Services for Laikipia and Wajir Regional offices - May 2020	Safaricom Limited	17/06/2020		90,456		90,456	Insufficient funds
5 Provision of Internet Services for Laikipia and Wajir Regional offices - June 2020	Safaricom Limited	06/07/2020		90,456		90,456	Insufficient funds
6 Taxi services - July 2019	Jimcab Taxi services	09/08/2019		80,736		80,736	Insufficient funds
7 Taxi services - August 2019	Jimcab Taxi services	01/09/2019		96,164		96,164	Insufficient funds
8 Taxi services - September 2019	Jimcab Taxi services	07/10/2019		159,140		159,140	Insufficient funds
9 Taxi services - October 2019	Jimcab Taxi services	06/11/2019		112,636		112,636	Insufficient funds
10 Taxi services - November 2019	Jimcab Taxi services	09/12/2019		118,181		118,181	Insufficient funds
11 Taxi services - December 2019	Jimcab Taxi services	07/01/2020		104,391		104,391	Insufficient funds
12 Taxi services - January 2020	Jimcab Taxi services	12/02/2020		114,782		114,782	Insufficient funds
13 Taxi services - February 2020	Jimcab Taxi services	06/03/2020		116,766		116,766	Requisition window in IFMIS disabled
14 Taxi services -March 2020	Jimcab Taxi services	11/05/2020		89,604		89,604	Requisition window in IFMIS

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

	Description	Supplier	Date contracted/invoice date	Balance b/f FY2018/19	Additional for the period	Paid during the year	Balance c/f FY 2019/20	Comments
15	Taxi services -April 2020	Jimcab Taxi services	07/05/2020		11,970		11,970	disabled
16	Taxi services -May 2020	Jimcab Taxi services	28/05/2020		5,404		5,404	Requisition window in IFMIS disabled
17	Taxi services June 2020	Jimcab Taxi services	08/07/2020		14,136		14,136	Quotation amount did not tally in IFMIS
18	Repairs and Service to GK A153Q for June 2020	Toyota Kenya PLC	11/06/2020		153,971		153,971	Insufficient funds
19	Repairs and Service to GK B977K for June 2020	Toyota Kenya PLC	11/06/2020		70,515		70,515	Insufficient funds
20	Repairs and Service to GK B155F for June 2020	Westfield Motors	29/06/2020		18,672		18,672	Insufficient funds
21	Repairs and Service to GK A352Y for February 2020	CMC Motors	01/02/2020		122,208		122,208	Insufficient funds
22	Washroom services - 25/12/2019 to 24/03/2020	Rentokil Initial K ltd	28/01/2020		3,567		3,567	Invoice not received on time to be processed in IFMIS
23	Washroom services - 25/03/2020 TO 24/06/2020	Rentokil Initial K ltd	07/05/2020		3,923		3,923	Forwarded to HQ for payment late
24	cleaning services - June 2020	Skittex cleaning services Ltd	30/06/2020		20,000		20,000	Forwarded to HQ for payment late
25	security services - June 2020	Radar Limited	04/06/2020		67,260		67,260	Forwarded to HQ for payment late
26	Medical Indlurance for Additional staff members	Zamara Risk & Insurance Brokers Ltd	17/07/2020		200,591		200,591	Insufficient funds
		TOTAL		17,611,120	2,789,882	17,611,120	2,789,882	

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 - ANALYSIS OF PENDING STAFF RECEIVABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total				1,763,196	1,387,291	

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2019/2020
Land				
Buildings and structures	1,388,043	637,900		2,025,943
Transport equipment	94,459,481			94,459,481
Office equipment, furniture and fittings	86,822,440			86,822,440
ICT Equipment, Software and Other ICT Assets	49,873,135			49,873,135
Intangible assets				
Total	232,543,098	637,900		233,180,999

NB:

1. The balance as at the end of the year is the cumulative cost of all assets bought forward by KNCHR. Additions during the year have tied to note 7 on acquisition of assets during the year.
2. ICT budget was moved to the Ministry of Information, Communication and Technology (ICT). However, during the Financial Year 2019/20, Kenya National Commission on Human Rights did not receive any ICT equipment.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 CASH IN TRANSIT

As at 30 June 2020											
<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>	<u>Comment/Action points</u>					
<u>Account Type</u>	<u>Cash and Cash Equivalents</u>										
112/7400/7430		Opening Balance			0						
02/07/2018	7158	KCB Milimani (refund of bank charges for Jun'18)		33,297	-33,297	Bank Charges claimed					
06/07/2018	7161	CBK (Refunds of withholding vat)		7,304	-40,601	VAT claimed but not paid					
06/07/2018	7163	CBK (Bank charges Apr'18-June'18)		36,325	-76,926	Bank Charges claimed					
31/07/2018			5,675		-71,251	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018		Bank Charges	35,375		-35,876	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10153	Commissioner of Income Tax	25,966		-9,910	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10154	Commissioner of Income Tax	42,104		32,194	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10155	Commissioner of Income Tax	19,397		51,591	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10156	Commissioner of Income Tax	2,834		54,425	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10157	Commissioner of Income Tax	1,805		56,230	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10158	Commissioner of Income Tax	1,863		58,093	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
15/08/2018	10159	Commissioner of Income Tax	9,621		67,714	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
31/08/2018	10160	Commissioner of Income Tax			67,713	Over refunded. To w/off					
31/08/2018	7166	CBK (Total Kenya payment chq. 010147)		1	41,850	VAT claimed but not paid					
31/08/2018		CBK (Rosamo Agencies payment chq. 010148)	880	25,863	42,730	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
30/09/2018	B.DEBIT	Bank charges	10,055		52,785	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
07/12/2018	b.debit	Bank charges	333,827		386,612	Not Claimed/ not expensed. To be refunded by CBK (paid through old GOK a/c)					
14/05/2019	3681	Total Kenya-Fuel for Nov			377,612	Refund from EU claimed but not expenses					
2/2/2018	7372	Refund of borrowing - chq 001027		9,000	426,503	EU vat to be claimed from GOK					
	201	Charles Kabuthu & partners-VAT-refundable from GOK	48,891								

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

3/29/2018	6790	CBK Receipts(imprest accounting)	32,760	393,743	CBK receipts
4/19/2018	6798	CBK refund of various expenses (1005324)	659,402	-265,659	CBK receipts
4/30/2018	B.debit	Bank charge	930	-264,729	Claimed to be received in July
5/31/2018	b.debit	Bank charges	330	-264,399	Claimed to be received in July
6/30/2018			661		Kshs.330 claimed, Bank charges o/stated-
17/01/2020	b.charge/7178	Bank charge	41,379	-263,738	33,297/ksh.9,046.45 to be claimed
23/01/2020	3983	Commissioner of income tax-Gift Kuto Great Moments	802,950	-222,359	EU vat not Claimed/ not expensed. To be refunded by GOK/CBK
7/2/2019	3989 3806	Charles Kabuthu and Partners -External auditors for EU 1 report Over expenditure during international day in support of victims of torture	83,750	580,591	Not Claimed. Awaiting funds from EU and not expensed.
7/12/2019	10181	Commissioner of Income Tax (Payment of withholding tax for Enos Omondi)	50,000	664,341	Not Claimed. Awaiting funds from EU and not expensed.
7/12/2019	B.charge	Bank charges July 2019	5,117	714,341	Not Claimed/ not expensed. To be refunded by GOK/CBK
7/12/2019	3809	Shenzen Enterprises Lid-Supply of branded Tshirts	123,275	719,458	Not Claimed/ not expensed. To be refunded by GOK/CBK
7/12/2019	3810	Sueng Enterprises Lid-Supply of branded Tshirts	123,275	842,733	Not Claimed. Awaiting funds from EU and not expensed.
7/12/2019	3812	Tabs Light-Event management services	480,396	966,008	Not Claimed. Awaiting funds from EU and not expensed.
7/12/2019	3807	Commissioner of income Tax- withholding tax-Enos Omondi	25,600	1,446,404	Not Claimed. Awaiting funds from EU and not expensed.
7/12/2019	3808	Commissioner of income Tax- withholding tax for Total kenya	11,007	1,472,004	EU withholding tax not Claimed/ not expensed. To be refunded by GOK/CBK
7/12/2019	3808	Commissioner of income Tax- withholding tax for Satcom Networks Ltd	1,340	1,483,011	Not Claimed/ not expensed. To be refunded by GOK/CBK
7/17/2019	3818/3830	Total Kenya- for June 2019 fuel expenses	350,923	1,484,351	Not Claimed/ not expensed. To be refunded by GOK/CBK
8/6/2019	3825/7552	Grants review and reporting on achievement in the EU project	312,750	1,835,274	Not Claimed/ not expensed. To be refunded by GOK/CBK
8/13/2019	003830/003811	Commissioner of income Tax - Withholding Tax for Hiddig Hotel	3,957	2,148,024	Not Claimed. Awaiting funds from EU and not expensed.
8/13/2019	003830/003821	Commissioner of income Tax - Withholding Tax for Lantern Resort	11,716	2,151,981	Not Claimed/ not expensed. To be refunded by GOK/CBK
8/15/2019	B.charge	Bank charges for August 2019	120	2,163,697	Not Claimed/ not expensed. To be refunded by GOK/CBK
8/19/2019	3834	Bernard Kibet- Commissioners report writing	908,500	2,163,817	Not Claimed/ not expensed. To be refunded by GOK/CBK
8/28/2019	003840/003848	Collins Mukoya Weche-consultancy for research and report writing	330,750	3,072,317	Not Claimed/ not expensed (required revalidation). To be refunded by GOK/CBK
9/24/2019	3859	Gladys Wairimu Kariuki-rent for Nyahururu office	465,600	3,403,067	Decision on where to expense need to be made
9/25/2019	B.charge	Bank Charges for September 2019	9,275	3,868,667	Not Claimed/ not expensed (required revalidation). To be refunded by GOK/CBK
10/9/2019	3866	Enos Omondi -Consultancy services	861,840	3,877,941	To be claimed from GOK/CBK
				4,739,781	Not Claimed. Awaiting funds from EU and not expensed.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

10/16/2019	003874/003859	Commissioner of income Tax - Withholding tax for Gladys Wairimu Kariuki	14,400		Not Claimed/ not expensed (required revalidation). To be refunded by GOK/CBK
11/12/2019	3903	Gift Kuto Great Moments - undertake end of project evaluation	228,000		4,754,181
11/20/2019	3913	Commissioner of Income Tax - W/tax for Palmers Pacific Ltd	5,732		4,982,181
11/25/2019	7578	Coast regional office -refund chq.003842 & 003843		1	4,987,913
11/30/2019	B.charge	Bank charges	254		4,987,913
12/2/2019	3963	Commissioner of Income Tax-Gift Kuto (003903)	12,000		4,988,167
12/6/2019	003933/3982	Collins Mukoya Weche-consultancy for research and report writing	330,750		5,000,167
12/19/2019	3967	Gift Kuto Great Moments Limited-consultancy on end of project evaluation	918,621		5,330,917
12/31/2019	BC	Bank charges Dec.2019	9,275		6,249,538
4/22/2020	4033	Brenda Dosio (communication float)	20,000		6,258,813
6/30/2020	4052	Commissioner of Income Tax-Inflex Africa Tech- chq. no. 004039	615		6,278,813
			<u>7,083,380</u>		6,279,428
					<u>803,952</u>
		Closing Balance			6,279,428
		Trial Balance			6,279,428

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

ANNEX 5 IMPREST AND ADVANCES

1 IMPRESTS AND ADVANCES OWING

Name of Staff	Date taken	Amount taken	Amount Surrendered	Outstanding Balance
Erastus Kamura	6/29/2020	100,000	98,700	1,300
Kibet Kurgat)	2/13/2020	358,370	247,701	110,668
Victor Kamau	5/7/2020	130,000	115,290	14,710
Nahashon Ruhu	10/1/2019	50,000	47,700	2,300
Anderson Mwaniki	3/5/2020	105,000	0	105,000
Cyrus Maweu	3/19/2020	25,500	21,400	4,100
Stella Wangechi	12/18/2019	191,564	172,047	19,517
Washington B Kiptoo	7/27/2018	179,150	178,150	1,000
Kevin Luyegu	3/10/2020	302,700	302,520	180
Patrick Bonyonte	2/7/2020	1,097,000	991,180	105,820
Thuo Kinyanjui	7/17/2018	990,827	887,775	103,052
Anaclays Masaku	12/6/2019	193,975	193,000	975
Janet Kabaya	6/30/2016	86,670	5,904	80,766
Alice Mbuvi	10/25/2018	954,633	792,891	161,742
Caroline Nduta	5/19/2020	20,000	11,598	8,402
Beryl Orao	7/1/2019	2,522	1,100	1,422

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020**

Ruth Getoboi	4/20/2020	187,395	107,309	80,086
Rosemary Kirui	3/10/2020	754,300	711,600	42,700
Brian Kituyi	12/31/2019	13,900	12,500	1,400
Catherine Mbui	2/10/2020	134,400	124,655	9,745
Annemarie Okutoyi	10/19/2018	48,700	48,000	700
Dominic Kabiru	7/16/2018	172,900	167,400	5,500
Kathambi Gichunge	8/9/2018	280,800	196,350	84,450
Abel Sauti	3/6/2020	99,000	93,000	6,000
Christina Arrumm	3/31/2020	200,000	63,000	137,000
Loreen Amwayi	11/20/2019	121,000	59,375	61,625
Gatambia Ndungu	9/25/2018	707,600	707,170	430
Antony Nyanje	3/5/2020	149,900	140,440	9,460
Noreen Wewa	3/12/2020	48,900	35,310	13,590
Agnes Nzembi	3/5/2020	59,700	0	59,700
James Opiyo	7/24/2019	75,000	66,672	8,328
Josphat Mwangi	9/17/2019	330,000	240,000	90,000
Jeremiah Mwarocha Mwarandu	6/9/2020	64,820	0	64,820
Maroo John Karundu	3/6/2020	6,000	5,800	200
Laikipia office	5/19/2020	40,939	18,262	22,677
Maina Kariuki				93,793
George Morara	9/27/2018	1,457,850	1,319,527	138,323
Jedidah Wakonyo	7/1/2019	148,391	148,390	1

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

Peter Odenyo	8/1/2016	260,000	238,337	21,663
Hassan Thoya	3/5/2020	245,175	219,420	25,755
Alex Njoroge	9/17/2019	11,200	0	11,200
Kitale office	4/22/2020	54,434	10,623	43,811
Wajir Office	3/2/2020	908,290	547,093	361,197
Jane Hongo	2/6/2020	45,000	37,902	7,098
Total				2,122,205

2 IMPRESTS AND ADVANCES OWED

Name of Staff	Date taken	Amount taken	Amount Surrendered	Outstanding Balance
Doris Alomba	5/31/2019	55,750	57,250	-1,500
Samson Omondi	7/2/2019	185,160	194,010	-8,850
Suzanne Chivusia	7/1/2019	17,086	19,686	-2,600
Lynesther Mureu	3/12/2020	17,230	17,480	-250
Hezron Krop Kangerep	10/17/2018	414,250	415,500	-1,250
Ibrahim Kassim	9/11/2018	506,400	554,288	-48,288
Charles Kigotho	7/3/2018	290,220	292,870	-2,650
James Miriti	10/4/2018	2,090,373	2,098,854	-8,485

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

Amos Wanyoike	8/29/2018	737,750	738,750	-1,000
Maureen Mwadime	10/19/2018	12,500	13,450	-950
Elijah Rottok	4/9/2019	50,250	51,500	-1,250
Bildaad Mulanda	2/21/2020	486,080	491,300	-5,220
Mercy Asoyong	10/19/2018	15,000	24,710	-9,710
Adan Dalacha	7/1/2019	2,386	2,487	-101
Muhamood Ali	3/9/2020	88,100	88,132	-32
Ruth Mwangangi	2/27/2020	121,000	124,760	-3,760
Abdkadir Osman	12/5/2018	5,000	5,590	-590
Moses Maroa Chacha	10/14/2019	114,250	114,330	-80
Kisumu Office	6/17/2020	76,500	250,835	-174,335
Mombasa office	9/26/2019	413,247	501,348	-88,101
Kathambi Gichunge	5/31/2020	27,913	27,917	-4
catherine Mwikali	5/31/2020	16,665	16,667	-2
John Gathairu	7/1/2019	263,327	263,326	-1
Total				-359,009

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 6 - REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

