

REPUBLIC OF KENYA



*Laid on the table of  
The House by Hon. Duale, MP  
on 26.02.2015.  
Umu*

**KENYA NATIONAL AUDIT OFFICE**



**REPORT**

**OF**

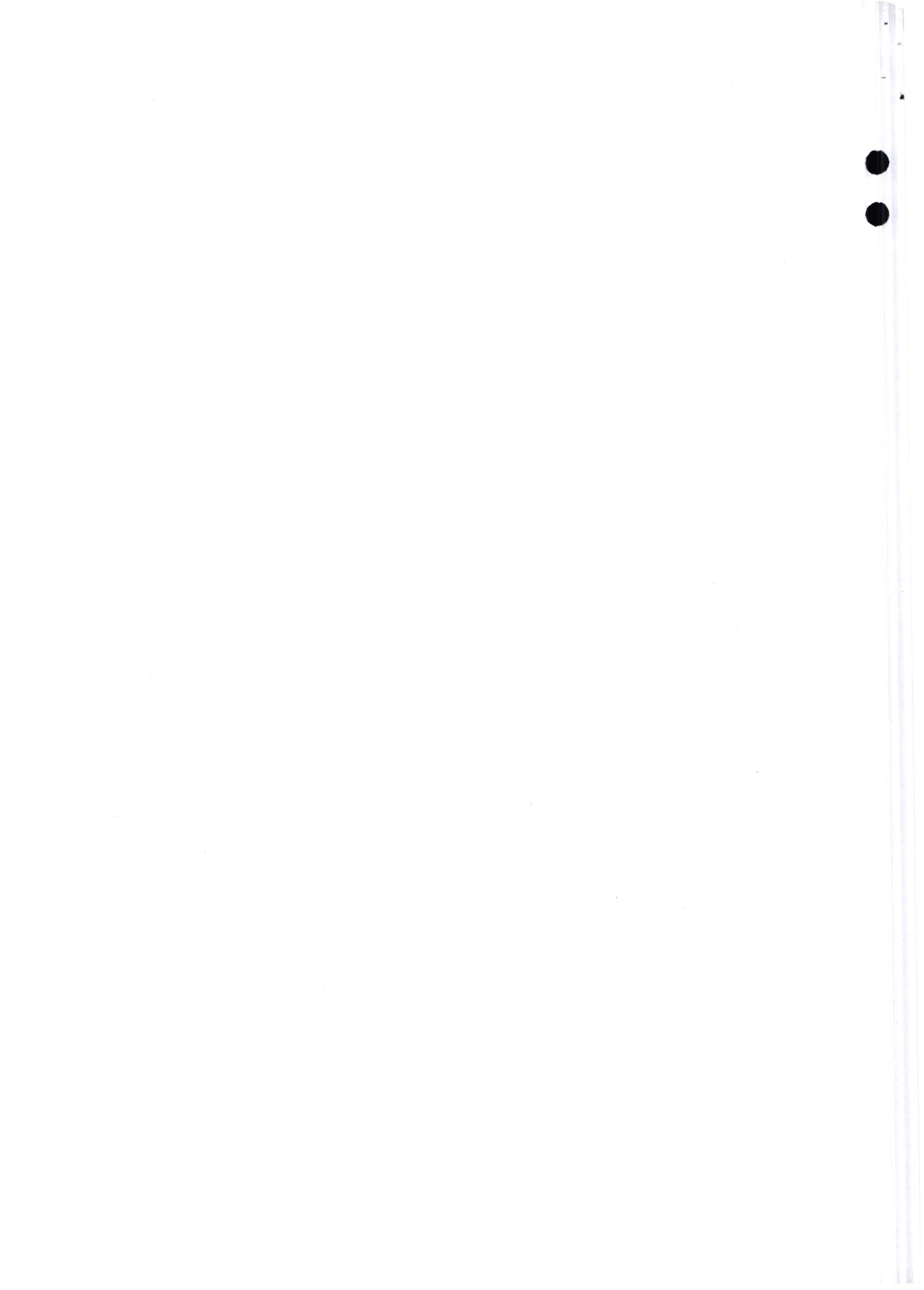
**KENYA NATIONAL AUDIT OFFICE**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
KENYA NATIONAL COMMISSION ON  
HUMAN RIGHTS**

**FOR THE YEAR ENDED  
30 JUNE 2014**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

Kenya National Commission on Human Rights was established by law, the Kenya National Commission on Human Rights Act, 2011 and Article 59 (1) of the New Constitution of Kenya 2010. At the Secretariat level, the Commission is headed by the Commission Secretary, who is responsible for the general policy and strategic direction of KNCHR.

The principal activity/mission of the Commission is to enhance the protection and promotion of human rights in Kenya through strategic programming and partnership.

### (b) Key Management

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 the Deputy Secretary who acts as the head of programmes. Below the Deputy Secretary, there are Heads of Departments whose role is to oversee their respective departments.

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

- Secretary to the Commission
- Deputy Secretary
- Heads of Departments

### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

| No. | Designation  | Name                          |
|-----|--|-------------------------------|
| 1.  | Ag. Chairperson (Up to 4 <sup>th</sup> January 2014) | Ms. Anne Muniyiva Kyalo Ngugi |
| 2.  | Chairperson (from 4 <sup>th</sup> March 2014)        | Ms. Kagwiria Mbogori          |
| 3   | Commissioner (from 4 <sup>th</sup> March 2014)       | Mr. George Morara Monyoncho   |
| 4   | Commissioner (from 4 <sup>th</sup> March 2014)       | Ms. Suzanne Shatika Chivusia  |
| 5   | Commissioner (from 4 <sup>th</sup> March 2014)       | Ms. Jedidah Wakonyo Waruhiu   |
| 6   | Commission Secretary-<br>Accounting Officer          | Ms. Patricia Mande Nyaundi    |

**(d) Fiduciary Oversight Arrangements**

1. Audit Committee-Audit activities
2. Finance and Administration Committee-Finance and Operational matters
3. Monitoring and Evaluation Committee-Program Implementation and reporting

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

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

**(g) Entity Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

Kenya Commercial Bank - Milimani Branch  
NSSF Building, Bishops Road  
P O Box 69695-00400  
NAIROBI

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## **II. FORWARD BY THE COMMISSION SECRETARY (ACCOUNTING OFFICER)**

The Kenya National Commission on Human Rights is an independent National Human Rights Institution (NHRI) established in accordance with Article 59 of the Constitution and operationalized by the Kenya National Commission on Human Rights Act of 2011. The Commission is organized around seven main programmatic departments as follows: Complaints and Investigations, Redress, Reforms and Accountability, Public Education and Training, Research and Compliance, Public Affairs and Communications and Economic, Social and Cultural Rights. The Monitoring and Evaluation, Regional Outreach, Internal Audit, Information Technology, Finance and Human Resource and Administration departments support these.

The Commission's Principal Office is situated in Nairobi and it has 4 regional Offices in Wajir, Kitale, Kisumu and Mombasa. Currently the Commission has 97 Staff against an approved staff establishment of 205. The Commission is implementing its 3<sup>rd</sup> strategic plan since its inception. The Key themes of the strategic plan are Access to Justice, Institutional Reform, promotion of socio-economic rights and organizational strengthening.

The total Budget of the National Commission for the 2013/2014 financial year was KShs. 685,924,093. The Commission secured Kshs 463,022,039 in funding for this year. Of this amount Kshs 263,624,006 was allocated by government and the balance of Kshs 199,398,033 from Development partners. This represents a 32% funding gap for the year under review. We spent KShs. 172,355,481 in payment of Personnel Emoluments against a budget of KShs. 175,496,087 which represents 98% utilization level leaving a small balance of KShs. 3,140,606. This budget balance represents savings which came as a result of resignations of several staff members during the period under review. The budget for the Use of Goods and Services was KShs. 86,082,151 and the actual expenditure was KShs. 89,379,679 representing 104% utilization level. This over expenditure is catered for by the under expenditure in the Personnel Emoluments and the Acquisition of Assets budget lines. We spent KShs. 1,365,995 against a budget of KShs. 2,045,768 in the Acquisition of Assets budget line representing a budget utilization level of 67%. There was also an adjustment which was effected in the 2013/2014 Financial Year in the Personnel Emoluments Budget line by way of reduction of about of KShs. 5,000,000 to cater for a shortfall in the Rent budget line

Main activities undertaken during the period included raising public awareness and understanding on the Bill of Rights. Capacity building of various state and non state actors including a Police, Prison Officers and members of Civil Societies and learning institutions. The Commission also undertook investigations into allegations of violations of rights. These include investigations into the Narasha Evictions, the Embobut forest forceful evictions. Commission also invested in the capacity building of various counties on rights based approach to development with emphasis on citizen participation. In keeping with our mandate to promote a culture of respect of human rights, the commission issued advisories on topical issues, including insecurity and conflict participation. The Commission continued to advocate for the implementation of the TJRC report and held dissemination forums across the country.

Key achievements by the Commission included the successful conduct of an audit of provision of health services in Busia County in conjunction with the Maryland State University, USA.

The commission is also setting up human rights clubs in institutions of learning in Northern Kenya. The Commission also implemented a project that seeks to improve accountability with regard to the cash transfer programme in Northern Kenya. The Commission in partnership with the local community and county government in Wajir erected a monument in Wajir as a memorial of the Wagalla Massacre of 1984. In Mombasa County the Commission implemented a project aimed at increasing public participation in County governments so as to prevent conflict.

In compliance with Government Policy on preferential procurement, 26% of the Commission procurements were awarded to Companies/ businesses registered by women and youth.

The Commission also expanded its regional presence to a Western Kenya by setting up a desk at the Kisumu office of the Commission on Administrative Justice. Under a reciprocal arrangement the Commission has provided a desk for a CAJ officer at its Mombasa office.

The Commission also issued advisories on a number of Bills pending before parliament and had engagements with the respective Parliamentary Committees. For instance the Bill seeking to amend the National Police Service Act, the Campaign Financing Bill, the matrimonial property bill, the Marriage Bill and the Bill seeking to amend the TJRC Act.

Major concerns for the Commission include the move by the executive to constrict the space for Civil Society, for instance through the proposed amendments to the Public Benefit Organisations Act and the Amendments to the Communication Act. The period also saw an increase in threats and attacks on Human Right Defenders. These developments are not conducive towards the inculcation of a free and open society. Another concern was the intransigence of a number of state agencies. For instance in monitoring the Police operation Usalama, the commission often came up a brick wall. The Police denied access to the Commission despite several high level interventions. Contrary to the express provisions of Article 244 of the Constitution, the Police did not conduct policing whilst respecting human rights and failed to be accountable and transparent.

The Commission notes that with the increase in insecurity especially that which is attributable to terrorist activities there is need to develop a national policy that provides for respect for human rights in state response to insecurity. In the absence of this there is a real risk that state obligation to respect human rights may not be complied with.

The Kenya National Commission on Human Rights operated without full Commission in the 2013/2014 Financial Year. The Commissioners were sworn in and took office in the month of April 2014. This affected the operations of the National Commission to a certain extent.

Internal evaluation indicates that on average we were able to implement 69% of our work plan for the current year. The major hindrances were limited funding and insecurity affecting our offices in the Coast and North Eastern regions. The Commission is grateful for the support it continues to enjoy from the Government of Kenya and its Development partners, including GIZ, BHC, Help Age, Action Aid and UNDP. In the next financial year the Commission will continue with work to promote economic social and cultural rights. We will also seek to promote the use of ADR in resolution of disputes, including mediation, negotiation, conciliation and application of traditional justice mechanisms. Combating insecurity and aligning state response with Human rights will be a priority of the Commission.

The Commission will follow up state compliance with its international and regional obligations with regards to the various treaties and conventions. We shall scale up our work on the protection of Human rights Defenders. We hope that resources will be made available to enable the Commission expand its regional presence.

We are hopeful that adequate resources shall be availed to the Commission to enable it effectively carry out its mandate.



Patricia Mande Nyaundi  
Commission Secretary

### III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 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.

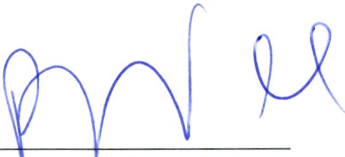
The Secretary in charge of Kenya National Commission on Human Rights is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year 2013/2014 ended on June 30, 2014. 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 Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Secretary in charge of KNCHR accepts responsibility for the Commission'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) and relevant legal framework of the Government of Kenya. The Secretary is of the opinion that the Commission's financial statements give a true and fair view of the state of KNCHR's transactions during the financial year ended June 30, 2014, and of the Commission's financial position as at that date. The Secretary charge of the Commission further confirms the completeness of the accounting records maintained for KNCHR, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

The Secretary in charge of the Commission 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 Secretary confirms that the Commission'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 Commission's financial statements were approved and signed by the Commission Secretary 25<sup>th</sup> September 2014.

  
Secretary to the Commission

  
Finance Manager

# REPUBLIC OF KENYA

Telephone: +254-20-3342330  
Fax: +254-20-3311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



NAIROBI HUB  
P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kenya National Commission on Human Rights set out on pages 8 to 33 which comprise statement of assets and liabilities as at 30 June 2014, statement of receipts and payments, statement of cash flows, summary statement of appropriation: Recurrent and Development combined and summary statement of provisionings for the year then ended, together with 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 8 of the Public Audit Act, 2003. 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.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Basis for Qualified Opinion**

#### **1. Over expenditure**

A comparison between the approved estimates and the actual expenditure reflected in the statement of comprehensive income revealed that the Commission spent in excess of the voted provision a sum of Kshs.8,852,760.70 on various items. No evidence was availed to show that the Accounting Officer complied with the requirement of Section 43 (1) and (2) of the Public Finance Management Act, 2012.

#### **2. Long Outstanding Bank Reconciliation items**

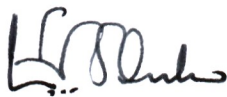
As previously reported, bank reconciliation statements provided for audit review, include items totaling Kshs.134,118.20 that have been consistently reflected as outstanding for a long period. No reasons were given for not clearing these items.

#### **3. Long Outstanding Imprest and Advance**

As previously reported, account receivables balance of Kshs.7,499,791 shown in the statement of financial position as at 30 June 2012, included a temporary imprest of Kshs.93,792.00 owed by a former employee and a staff advance of Kshs.954,201.32 owed by a former Commissioner. No evidence of the action taken to recover the long outstanding imprest and advance has been provided.

## **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kenya National Commission on Human Rights as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and the Public Finance Management Act, 2012 and comply with the Kenya National Commission on Human Rights Act, 2011.



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

**Nairobi**

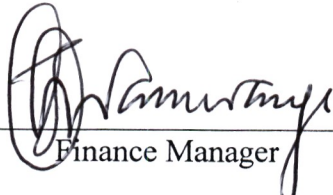
**5 February 2015**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

|  | Note      | 2013-2014              | 2012-2013             | 2011-2012             |
|--|-----------|------------------------|-----------------------|-----------------------|
|  |           | Kshs                   | Kshs                  | Kshs                  |
| <b>RECEIPTS</b>  |           |                        |                       |                       |
| Tax Receipts   | 1         | -                      | -                     | -                     |
| Social Security Contributions                            | 2         | -                      | -                     | -                     |
| Proceeds from Domestic and Foreign Grants                | 3         | 63,242                 | 93,580                | 133,155               |
| Exchequer releases                                       | 4         | 263,770                | 251,000               | 304,500               |
| Transfers from Other Government Entities                 | 5         | -                      | -                     | -                     |
| Proceeds from Domestic Borrowings                        | 6         | -                      | -                     | -                     |
| Domestic Currency and Domestic Deposits                  | 7         | -                      | -                     | -                     |
| Proceeds from Foreign Borrowings                         | 8         | -                      | -                     | -                     |
| Proceeds from Sale of Assets                             | 9         | -                      | -                     | -                     |
| Reimbursements and Refunds                               | 10        | -                      | -                     | -                     |
| Returns of Equity Holdings                               | 11        | -                      | -                     | -                     |
| Other Receipts   | 12        | <u>1,360</u>           | <u>-</u>              | -                     |
| <b>TOTAL RECEIPTS</b>                                    |           | <b>328,372</b>         | <b>344,580</b>        | <b>437,656</b>        |
| <b>PAYMENTS</b>  |           |                        |                       |                       |
| Compensation of Employees                                | 13        | 166,178                | 151,063               | 117,390               |
| Use of goods and services                                | 14        | 89,380                 | 96,414                | 81,555                |
| Interest payments  | 15        | -                      | -                     | -                     |
| Subsidies  | 16        | -                      | -                     | -                     |
| Transfers to Other Government Units                      | 17        | -                      | -                     | -                     |
| Other grants and transfers                               | 18        | 23,984                 | 21,201                | 3,077                 |
| Social Security Benefits                                 | 19        | 6,177                  | -                     | -                     |
| Acquisition of Assets                                    | 20        | 1,366                  | 3,450                 | 17,582                |
| Finance Costs, including Loan Interest                   | 21        | -                      | -                     | -                     |
| Repayment of principal on Domestic and Foreign borrowing | 22        | -                      | -                     | -                     |
| Other Payments   | 23        | <u>59,676</u>          | <u>75,562</u>         | <u>219,954</u>        |
| <b>TOTAL PAYMENTS</b>                                    |           | <b>346,761</b>         | <b>347,690</b>        | <b>439,559</b>        |
| <b>DEFICIT</b>   | <b>27</b> | <b><u>(18,389)</u></b> | <b><u>(3,110)</u></b> | <b><u>(1,903)</u></b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25<sup>th</sup> September 2014 and signed by:

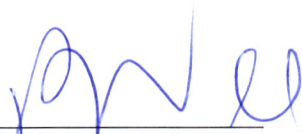
  
 Commission Secretary


  
 Finance Manager

**VI. STATEMENT OF ASSETS AND LIABILITIES**

|                                   | Note | 2013-2014<br>Kshs    | 2012-2013<br>Kshs    | 2011 – 2012<br>Kshs  |
|-----------------------------------|------|----------------------|----------------------|----------------------|
| <b>FINANCIAL ASSETS</b>           |      |                      |                      |                      |
| <b>Cash and Cash Equivalents</b>  |      |                      |                      |                      |
| Bank Balances                     | 24A  | 38,903               | 57,294               | 65,275               |
| Cash Balances                     | 24B  | 200                  | 200                  | 200                  |
| Cash Equivalents                  | 24C  | 6,681                | 6,728                | 5,548                |
| Outstanding Imprests and advances | 24D  | <u>1,542</u>         | <u>1,493</u>         | <u>3,350</u>         |
| <b>TOTAL FINANCIAL ASSETS</b>     |      | <b><u>47,326</u></b> | <b><u>65,715</u></b> | <b><u>74,373</u></b> |
| <b>REPRESENTED BY</b>             |      |                      |                      |                      |
| Fund balance b/fwd                | 25   | 65,715               | 68,825               | 76,276               |
| Deficit for the year              |      | (18,389)             | (3,110)              | (1,903)              |
| Prior year adjustments            | 26   | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| <b>NET FINANCIAL POSITION</b>     |      | <b><u>47,326</u></b> | <b><u>65,715</u></b> | <b><u>74,373</u></b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25<sup>th</sup> September 2014 and signed by:

  
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 Commission Secretary

  
 \_\_\_\_\_  
 Finance Manager

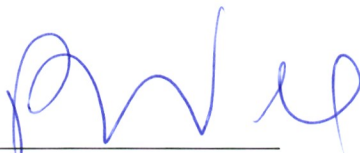
**VII. STATEMENT OF CASHFLOW**


|  | Note | 2013-2014<br>Kshs | 2012-2013<br>Kshs | 2011-2012<br>Ksh |
|--|------|-------------------|-------------------|------------------|
| <b>Receipts for operating income</b>                     |      |                   |                   |                  |
| Tax Revenues   | 1    | -                 | -                 | -                |
| Social Security Contributions                            | 2    | -                 | -                 | -                |
| Proceeds from Domestic and Foreign Grants                | 3    | 63,242            | 93,580            | 133,155          |
| Exchequer Releases                                       | 4    | 263,770           | 251,000           | 304,500          |
| Transfers from Other Government Entities                 | 5    | -                 | -                 | -                |
| Reimbursements and Refunds                               | 10   | -                 | -                 | -                |
| Returns of Equity Holdings                               | 11   | -                 | -                 | -                |
| Other Revenues   | 12   | 1,360             | -                 | -                |
| <b>Payments for operating expenses</b>                   |      |                   |                   |                  |
| Compensation of Employees                                | 13   | (166,178)         | (151,063)         | (117,390)        |
| Use of goods and services                                | 14   | (89,380)          | (96,414)          | (81,555)         |
| Interest payments  | 15   | -                 | -                 | -                |
| Subsidies  | 16   | -                 | -                 | -                |
| Transfers to Other Government Units                      | 17   | -                 | -                 | -                |
| Other grants and transfers                               | 18   | (23,984)          | (21,201)          | (3,077)          |
| Social Security Benefits                                 | 19   | (6,177)           | -                 | -                |
| Finance Costs, including Loan Interest                   | 21   | -                 | -                 | -                |
| Other Expenses   | 23   | (59,676)          | (75,562)          | (219,954)        |
| <b>Adjusted for:</b>                                     |      |                   |                   |                  |
| Adjustments during the year                              |      | -                 | -                 | -                |
| <b>Net cashflow from operating activities</b>            |      | <b>(17,023)</b>   | <b>340</b>        | <b>15,679</b>    |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |      |                   |                   |                  |
| Proceeds from Sale of Assets                             | 9    | -                 | -                 | -                |
| Acquisition of Assets                                    | 20   | (1,366)           | (3,450)           | 17,582           |
| <b>Net cash flows from Investing Activities</b>          |      | <b>(1,366)</b>    | <b>(3,450)</b>    | <b>(17,582)</b>  |
| <b>CASHFLOW FROM BORROWING ACTIVITIES</b>                |      |                   |                   |                  |
| Proceeds from Domestic Borrowings                        | 6    | -                 | -                 | -                |
| Domestic Currency and Domestic Deposits                  | 7    | -                 | -                 | -                |
| Proceeds from Foreign Borrowings                         | 8    | -                 | -                 | -                |
| Repayment of principal on Domestic and Foreign borrowing | 22   | -                 | -                 | -                |
| <b>Net cash flow from financing activities</b>           |      | <b>-</b>          | <b>-</b>          | <b>-</b>         |

Kenya National Commission on Human Rights  
 Reports and Financial Statements  
 For the year ended June 30, 2014 (Kshs'000)

|  | Note      | 2013-2014<br>Kshs | 2012-2013<br>Kshs | 2011-2012<br>Kshs |
|--|-----------|-------------------|-------------------|-------------------|
| <b>NET DECREASE IN CASH AND CASH EQUIVALENT</b>          |           | <b>(18,389)</b>   | <b>(3,110)</b>    | <b>(1,903)</b>    |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | <b>24</b> | <b>65,715</b>     | <b>68,825</b>     | <b>76,276</b>     |
| <b>Cash and cash equivalent at END of the year</b>       | <b>24</b> | <b>47,326</b>     | <b>65,715</b>     | <b>74,373</b>     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25<sup>th</sup> September 2014 and signed by:

  
 \_\_\_\_\_  
 Commission Secretary

  
 \_\_\_\_\_  
 Finance Manager

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**


| Receipt/Expense Item                      | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
|   | a               | b           | c=a+b        | D                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                           |                 |             |              |                            |                               |                  |
| Tax Receipts                              | -               | -           | -            | -                          | -                             | -                |
| Social Security Contributions             | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Domestic and Foreign Grants | 59,371          | -           | 59,371       | 63,242                     | (3,871)                       | 107%             |
| Exchequer releases                        | 263,774         | (150)       | 263,624      | 263,770                    | (150)                         | 100%             |
| Transfers from Other Government Entities  | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Domestic Borrowings         | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Foreign Borrowings          | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Sale of Assets              | -               | -           | -            | -                          | -                             | -                |
| Reimbursements and Refunds                | -               | -           | -            | -                          | -                             | -                |
| Returns of Equity Holdings                | -               | -           | -            | -                          | -                             | -                |
| Other Receipts                            | -               | -           | -            | 1,360                      | -                             | -                |
| <b>PAYMENTS</b>                           |                 |             |              |                            |                               |                  |
| Compensation of Employees                 | 173,994         | (5,000)     | 168,994      | 166,178                    | 2,816                         | 98%              |
| Use of goods and services                 | 81,232          | 4,850       | 86,082       | 89,380                     | (3,298)                       | 104%             |
| Interest payments                         | -               | -           | -            | -                          | -                             | 0%               |
| Subsidies                                 | -               | -           | -            | -                          | -                             | 0%               |
| Transfers to Other Government Units       | -               | -           | -            | -                          | -                             | 0%               |
| Other grants and transfers                | 9,877           | -           | 9,877        | 23,984                     | (14,107)                      | 243%             |
| Social Security Benefits                  | 6,502           | -           | 6,502        | 6,177                      | 325                           | 95%              |
| Acquisition of Assets                     | 2,046           | -           | 2,046        | 1,366                      | 680                           | 67%              |

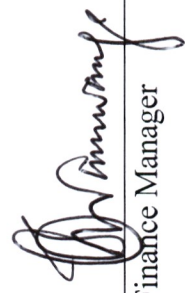
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| Receipt/Expense Item                                     | Original Budget | Adjustments  | Final Budget   | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|-----------------|--------------|----------------|----------------------------|-------------------------------|------------------|
| Finance Costs, including Loan Interest                   | -               | -            | -              | -                          | -                             | 0%               |
| Repayment of principal on Domestic and Foreign borrowing | -               | -            | -              | -                          | -                             | 0%               |
| Other Payments   | 59,676          | -            | 59,676         | 59,676                     | -                             | 100%             |
| <b>TOTALS</b>  | <b>333,327</b>  | <b>(150)</b> | <b>333,177</b> | <b>346,761</b>             | <b>(13,584)</b>               | <b>104%</b>      |

Other grants and transfers are refunds to development partners for surplus funds not utilized at close of project. Refund to Dutch of Kshs 9,877,195 was projected at the beginning of the Financial Year.

The entity financial statements were approved on 25<sup>th</sup> September 2014 and signed by:

  
 Commission Secretary

  
 Finance Manager

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**


| Receipt/Expense Item                      | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
|   | a               | b           | c=a+b        | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                           |                 |             |              |                            |                               |                  |
| Tax Receipts                              | -               | -           | -            | -                          | -                             | -                |
| Social Security Contributions             | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Domestic and Foreign Grants | 59,371          |             | 59,371       | 63,242                     | (3,871)                       | 107%             |
| Exchequer releases                        | 263,774         | (150)       | 263,624      | 263,770                    | (150)                         | 100%             |
| Transfers from Other Government Entities  | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Domestic Borrowings         | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Foreign Borrowings          | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Sale of Assets              | -               | -           | -            | -                          | -                             | -                |
| Reimbursements and Refunds                | -               | -           | -            | -                          | -                             | -                |
| Returns of Equity Holdings                | -               | -           | -            | -                          | -                             | -                |
| Other Receipts                            | -               | -           | -            | 1,360                      | -                             | -                |
|   |                 |             |              |                            |                               |                  |
| <b>PAYMENTS</b>                           |                 |             |              |                            |                               |                  |
| Compensation of Employees                 | 173,994         | (5,000)     | 168,994      | 166,178                    | 2,816                         | 98%              |
| Use of goods and services                 | 81,232          | 4,850       | 86,082       | 89,380                     | (3,298)                       | 104%             |
| Interest payments                         | -               | -           | -            | -                          | -                             | 0%               |
| Subsidies                                 | -               | -           | -            | -                          | -                             | 0%               |
| Transfers to Other Government Units       | -               | -           | -            | -                          | -                             | 0%               |
| Other grants and transfers                | 9,877           | -           | 9,877        | 23,984                     | (14,107)                      | 243%             |

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| Receipt/Expense Item                                     | Original Budget | Adjustments  | Final Budget   | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|-----------------|--------------|----------------|----------------------------|-------------------------------|------------------|
| Social Security Benefits                                 | 6,502           | -            | 6,502          | 6,177                      | 325                           | 95%              |
| Acquisition of Assets                                    | 2,046           | -            | 2,046          | 1,366                      | 680                           | 67%              |
| Finance Costs, including Loan Interest                   | -               | -            | -              | -                          | -                             | 0%               |
| Repayment of principal on Domestic and Foreign borrowing | -               | -            | -              | -                          | -                             | 0%               |
| Other Payments   | 59,676          | -            | 59,676         | 59,676                     | -                             | 100%             |
| <b>TOTALS</b>  | <b>333,327</b>  | <b>(150)</b> | <b>333,177</b> | <b>346,761</b>             | <b>(13,584)</b>               | <b>104%</b>      |

Other grants and transfers are refunds to development partners for surplus funds not utilized at close of project. Refund to Dutch of Kshs 9,877,195 was projected at the beginning of the Financial Year.

The entity financial statements were approved on 25<sup>th</sup> September 2014 and signed by:

  
 Commission Secretary

  
 Finance Manager

**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

| Receipt/Expense Item                      | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
|   | a               | b           | c=a+b        | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                           |                 |             |              |                            |                               |                  |
| Tax Receipts                              | -               | -           | -            | -                          | -                             | -                |
| Social Security Contributions             | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Domestic and Foreign Grants | -               | -           | -            | -                          | -                             | -                |
| Exchequer releases                        | -               | -           | -            | -                          | -                             | -                |
| Transfers from Other Government Entities  | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Domestic Borrowings         | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Foreign Borrowings          | -               | -           | -            | -                          | -                             | -                |
| Proceeds from Sale of Assets              | -               | -           | -            | -                          | -                             | -                |
| Reimbursements and Refunds                | -               | -           | -            | -                          | -                             | -                |
| Returns of Equity Holdings                | -               | -           | -            | -                          | -                             | -                |
| Other Receipts                            | -               | -           | -            | -                          | -                             | -                |
| <b>PAYMENTS</b>                           |                 |             |              |                            |                               |                  |
| Compensation of Employees                 | -               | -           | -            | -                          | -                             | -                |
| Use of goods and services                 | -               | -           | -            | -                          | -                             | -                |
| Interest payments                         | -               | -           | -            | -                          | -                             | -                |
| Subsidies                                 | -               | -           | -            | -                          | -                             | -                |
| Transfers to Other Government Units       | -               | -           | -            | -                          | -                             | -                |
| Other grants and transfers                | -               | -           | -            | -                          | -                             | -                |
| Social Security Benefits                  | -               | -           | -            | -                          | -                             | -                |
| Acquisition of Assets                     | -               | -           | -            | -                          | -                             | -                |
| Finance Costs, including Loan Interest    | -               | -           | -            | -                          | -                             | -                |

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| Receipt/Expense Item                                     | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
|  | a               | b           | c=a+b        | d                          | e=c-d                         | f=d/c %          |
| Repayment of principal on Domestic and Foreign borrowing | -               | -           | -            | -                          | -                             | -                |
| Other Payments   | -               | -           | -            | -                          | -                             | -                |
| <b>TOTALS</b>  | -               | -           | -            | -                          | -                             | -                |

There was no development expenditure incurred during the period.

The entity financial statements were approved on 25<sup>th</sup> September 2014 and signed by:



Commission Secretary



Finance Manager

**XI. SUMMARY STATEMENT OF PROVISIONINGS**

- Details of General Accounts On Vote

|                                  | <b>2013 - 2014</b> | <b>2012 - 2013</b> | <b>2011 - 2012</b> |
|----------------------------------|--------------------|--------------------|--------------------|
|                                  | <b>Kshs</b>        | <b>Kshs</b>        | <b>Kshs</b>        |
| GAV Provisioning account balance | <u>523</u>         | =                  | =                  |
| <b>Total</b>                     | <b><u>523</u></b>  | <b>=</b>           | <b>=</b>           |

- Details of Exchequer Account

|  | <b>2013 - 2014</b>  | <b>2012 - 2013</b> | <b>2011 - 2012</b> |
|--|---------------------|--------------------|--------------------|
|  | <b>Kshs</b>         | <b>Kshs</b>        | <b>Kshs</b>        |
| Exchequer Provisioning account balance | <u>(146)</u>        | =                  | =                  |
| <b>Total</b>                           | <b><u>(146)</u></b> | <b>=</b>           | <b>=</b>           |

  
 \_\_\_\_\_  
 Commission Secretary

  
 \_\_\_\_\_  
 Finance Manager

## **XII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Commission and all values are in Kenya shillings (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Commission.

### **2. Recognition of revenue and expenses**

The Commission recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Commission. In addition, the Commission recognises all expenses when the event occurs and the related cash has actually been paid out by the Commission.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the Commission 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 Commission includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. 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 Commission 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.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Commission's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Commission's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

### XIII. NOTES TO THE FINANCIAL STATEMENTS

#### 1 TAX REVENUES

|   | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|---|-------------|-------------|-------------|
|   | Kshs        | Kshs        | Kshs        |
| Taxes on Income, Profits and Capital Gains    | -           | -           | -           |
| Taxes on Property                             | -           | -           | -           |
| Taxes on Goods and Services                   | -           | -           | -           |
| Taxes on International Trade and Transactions | -           | -           | -           |
| Other Taxes (not elsewhere classified)        | =           | =           | =           |
| <b>Total</b>                                  | <b>=</b>    | <b>=</b>    | <b>=</b>    |

#### 2 SOCIAL SECURITY CONTRIBUTIONS

|  | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|--|-------------|-------------|-------------|
|  | Kshs        | Kshs        | Kshs        |
| Receipts for Health Insurance Contribution                       | -           | -           | -           |
| Receipts to NHIF for Health Insurance Contributions              | -           | -           | -           |
| Receipts from Govt Employees to Social & Welfare Schemes in Govt | =           | =           | =           |
| <b>Total</b>   | <b>=</b>    | <b>=</b>    | <b>=</b>    |

#### 3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| Name of Donor   | Date received | Amount in foreign currency | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|---|---------------|----------------------------|-------------|-------------|-------------|
|   |               |                            | Kshs        | Kshs        | Kshs        |
| <b>Grants Received from Bilateral Donors (Foreign Governments)</b>            |               | -                          | -           | -           | -           |
| <b>Grants Received from Multilateral Donors (International Organisations)</b> |               |                            |             |             |             |
| UNDP  |               |                            | 27,032      | 32,438      | -           |
| British High Commission (BHC)   | 06.09.2013    |                            | 7,843       | 30,000      | -           |
| GIZ- Social Justice   | 18.07.2013    |                            | 5,345       | 9,076       | 18,814      |
| GIZ-Good Governance   |               |                            | 2,158       | 5,402       | 5,760       |

| Name of Donor                                 | Date received | Amount in foreign currency | 2013 - 2014   | 2012 - 2013   | 2011 - 2012    |
|---|---------------|----------------------------|---------------|---------------|----------------|
|   |               |                            | Kshs          | Kshs          | Kshs           |
| OHCHR   |               | USD<br>10,000              | 864           | 100           | 2,333          |
| Action Aid in Kenya                           | 17.06.2014    |                            | 2,991         | -             | -              |
| UNHCR   |               |                            | -             | 14,326        | 13,772         |
| HelpAge                                       |               | GBP<br>110,277             | 15,615        | -             | -              |
| Internal Displacement Monitoring Centre(IDMC) | 07.02.14      | USD<br>2,450               | 200           | -             | -              |
| APCOF   |               |                            | 194           | -             | -              |
| European Union(EU-104)                        |               |                            |               |               | 26,517         |
| Norway (105)                                  |               |                            |               |               | 31,571         |
| Dutch(106)                                    |               |                            |               |               | 28,000         |
| IGWGIA(118)                                   |               |                            |               |               | 564            |
| Kenya Human Rights Commission                 |               |                            | 1,000         | -             | -              |
|   |               |                            |               |               |                |
| <b>Total</b>                                  |               |                            | <b>63,242</b> | <b>91,342</b> | <b>127,331</b> |

#### 4 EXCHQUER RELEASES

|  | 2013 - 2014           | 2012 - 2013           | 2011 - 2012           |
|--|-----------------------|-----------------------|-----------------------|
|  | Kshs                  | Kshs                  | Kshs                  |
| Total Exchequer Releases for quarter 1 | 70,000                | 50,000                |                       |
| Total Exchequer Releases for quarter 2 | 80,000                | 90,000                |                       |
| Total Exchequer Releases for quarter 3 | 70,000                | 76,000                |                       |
| Total Exchequer Releases for quarter 4 | <u>43,770</u>         | <u>35,000</u>         | <u>304,500</u>        |
| <b>Total</b>                           | <b><u>263,770</u></b> | <b><u>251,000</u></b> | <b><u>304,500</u></b> |

#### 5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description                                | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|--|-------------|-------------|-------------|
|  | Kshs        | Kshs        | Kshs        |
| Transfers from Central government entities | -           | -           | -           |
| Transfers from Counties                    | -           | -           | -           |
| <b>TOTAL</b>                               | <b>=</b>    | <b>=</b>    | <b>=</b>    |

## 6 PROCEEDS FROM DOMESTIC BORROWINGS

|   | 2013 -<br>2014<br>Kshs | 2012 -<br>2013<br>Kshs | 2011 -2012<br>Kshs |
|---|------------------------|------------------------|--------------------|
| Borrowing within General Government                       | -                      | -                      | -                  |
| Borrowing from Monetary Authorities (Central Bank)        | -                      | -                      | -                  |
| Other Domestic Depository Corporations (Commercial Banks) | -                      | -                      | -                  |
| Borrowing from Other Domestic Financial Institutions      | -                      | -                      | -                  |
| Borrowing from Other Domestic Creditors                   | =                      | =                      | =                  |
| <b>Total</b>  | =                      | =                      | =                  |

## 7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

|  | 2013 - 2014<br>Kshs | 2012 - 2013<br>Kshs | 2011 - 2012<br>Kshs |
|--|---------------------|---------------------|---------------------|
| x% Retention amount in relation to project A | -                   | -                   | -                   |
| y% Retention amount in relation to project B | -                   | -                   | -                   |
| z% Retention amount in relation to project C | -                   | -                   | -                   |
| Deposits held in trust                       | =                   | =                   | =                   |
| <b>Total</b>                                 | =                   | =                   | =                   |

## 8 PROCEEDS FROM FOREIGN BORROWINGS

|  | 2013 - 2014<br>Kshs | 2012 -<br>2013<br>Kshs | 2011 -<br>2012<br>Kshs |
|--|---------------------|------------------------|------------------------|
| Foreign Borrowing – Draw-downs Through Exchequer | -                   | -                      | -                      |
| Foreign Borrowing - Direct Payments              | -                   | -                      | -                      |
| Foreign Currency and Foreign Deposits            | =                   | =                      | =                      |
| <b>Total</b>                                     | =                   | =                      | =                      |

## 9 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

|   | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|---|-------------|-------------|-------------|
|   | Kshs        | Kshs        | Kshs        |
| Receipts from the Sale of Buildings                           |             |             |             |
| Receipts from the Sale of Vehicles and Transport Equipment    | -           | -           | -           |
| Receipts from the Sale Plant Machinery and Equipment          | -           | -           | -           |
| Receipts from Sale of Certified Seeds and Breeding Stock      | -           | -           | -           |
| Receipts from the Sale of Strategic Reserves Stocks           | -           | -           | -           |
| Receipts from the Sale of Inventories, Stocks and Commodities | -           | -           | -           |
| Disposal and Sales of Non-Produced Assets                     | -           | -           | -           |
| Receipts from the Sale of Strategic Reserves Stocks           | -           | -           | -           |
| <b>Total</b>  | <b>=</b>    | <b>=</b>    | <b>=</b>    |

## 10 REIMBURSEMENTS AND REFUNDS

|  | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|--|-------------|-------------|-------------|
|  | Kshs        | Kshs        | Kshs        |
| Refund from World Food Programme (WFP)                   | -           |             |             |
| Reimbursement of Audit Fees                              | -           |             |             |
| Reimbursement on Messing Charges (UNICEF)                | -           |             |             |
| Reimbursement from World Bank – ECD                      | -           |             |             |
| Reimbursement from Individuals and Private Organisations | -           |             |             |
| Reimbursement from Local Government Authorities          | -           |             |             |
| Reimbursement from Statutory Organisations               | -           |             |             |
| Reimbursement within Central Government                  | -           |             |             |
| Reimbursement Using Bonds                                | -           |             |             |
| <b>Total</b>   | <b>-</b>    | <b>-</b>    |             |

## 11 RETURNS OF EQUITY HOLDINGS

|   | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|---|-------------|-------------|-------------|
|   | Kshs        | Kshs        | Kshs        |
| Returns of Equity Holdings in Domestic Organisations      | -           | -           | -           |
| Returns of Equity Holdings in International Organisations | =           | =           | =           |
| <b>Total</b>  | <b>=</b>    | <b>=</b>    | <b>=</b>    |

## 12 OTHER REVENUES

|  | 2013 - 2014         | 2012 - 2013         | 2011 - 2012         |
|--|---------------------|---------------------|---------------------|
|  | Kshs                | Kshs                | Kshs                |
| Interest Received  | -                   | -                   | -                   |
| Profits and Dividends  | -                   | -                   | -                   |
| Rents  | -                   | -                   | -                   |
| Other Property Income  | -                   | -                   | -                   |
| Sales of Market Establishments                                   | -                   | -                   | -                   |
| Receipts from Administrative Fees and Charges                    | -                   | -                   | -                   |
| Receipts from Administrative Fees and Charges - Collected as AIA | -                   | -                   | -                   |
| Receipts from Incidental Sales by Non-Market Establishments      | -                   | -                   | -                   |
| Receipts from Sales by Non-Market Establishments                 | -                   | -                   | -                   |
| Receipts from Sale of Incidental Goods                           | -                   | -                   | -                   |
| Fines Penalties and Forfeitures                                  | -                   | -                   | -                   |
| Receipts from Voluntary transfers other than grants              | -                   | -                   | -                   |
| Other Receipts Not Classified Elsewhere                          | 1,360               | 2,238               | 5,823               |
| <b>Total</b>   | <b><u>1,360</u></b> | <b><u>2,238</u></b> | <b><u>5,823</u></b> |

## 13 COMPENSATION OF EMPLOYEES

|   | 2013 - 2014           | 2012 - 2013           | 2011 - 2012           |
|---|-----------------------|-----------------------|-----------------------|
|   | Kshs                  | Kshs                  | Kshs                  |
| Basic salaries of permanent employees           | 166,178               | 151,063               | 117,390               |
| Basic wages of temporary employees              | -                     | -                     | -                     |
| Personal allowances paid as part of salary      | -                     | -                     | -                     |
| Personal allowances paid as reimbursements      | -                     | -                     | -                     |
| Personal allowances provided in kind            | -                     | -                     | -                     |
| Pension and other social security contributions | -                     | -                     | -                     |
| Compulsory national social security schemes     | -                     | -                     | -                     |
| Compulsory national health insurance schemes    | -                     | -                     | -                     |
| Social benefit schemes outside government       | -                     | -                     | -                     |
| Other personnel payments                        | -                     | -                     | -                     |
| <b>Total</b>                                    | <b><u>166,178</u></b> | <b><u>151,063</u></b> | <b><u>117,390</u></b> |

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

**14 USE OF GOODS AND SERVICES**

|  | <b>2013 - 2014</b>   | <b>2012 - 2013</b>   | <b>2011 - 2012</b>   |
|--|----------------------|----------------------|----------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>          | <b>Kshs</b>          |
| Utilities, supplies and services                             | 1,034                | 152                  | 2,129                |
| Communication, supplies and services                         | 8,338                | 7,589                | 6,411                |
| Domestic travel and subsistence                              | 5,774                | 6,447                | 6,000                |
| Foreign travel and subsistence                               | 1,142                | 0                    | 1,000                |
| Printing, advertising and information supplies & services    | 5,197                | 5,112                | 4,975                |
| Rentals of produced assets                                   | 34,649               | 29,173               | 26,271               |
| Training expenses  | 5,244                | 8,777                | 7,767                |
| Hospitality supplies and services                            | 2,138                | 4,277                | -                    |
| Insurance costs  | 13,376               | 14,881               | 11,948               |
| Specialised materials and services                           | 298                  | 6,724                | 3,194                |
| Office and general supplies and services                     | 1,338                | 3,202                | 1,774                |
| Other operating expenses                                     | 4,620                | 5,029                | 553                  |
| Routine maintenance – vehicles and other transport equipment | 5,304                | 3,852                | 7,782                |
| Routine maintenance – other assets                           | <u>928</u>           | <u>1,199</u>         | <u>1,550</u>         |
| <b>Total</b>   | <b><u>89,380</u></b> | <b><u>96,414</u></b> | <b><u>81,555</u></b> |

**15 INTEREST PAYMENTS**

|   | <b>2013 - 2014</b> | <b>2012 - 2013</b> | <b>2011 - 2012</b> |
|---|--------------------|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        | <b>Kshs</b>        |
| Interest Payments on Foreign Borrowing            | -                  | -                  |                    |
| Interest on Domestic Borrowing                    | -                  | -                  |                    |
| Interest on Borrowing From Other Government Units | =                  | =                  |                    |
| <b>Total</b>                                      | <b>=</b>           | <b>=</b>           |                    |

**16 SUBSIDIES**

| <b>Description</b>               | <b>2013 - 2014</b> | <b>2012 - 2013</b> | <b>2011 - 2012</b> |
|----------------------------------|--------------------|--------------------|--------------------|
|                                  | <b>Kshs</b>        | <b>Kshs</b>        | <b>Kshs</b>        |
| Subsidies to Public Corporations | -                  | -                  | -                  |
| Subsidies to Private Enterprises | =                  | =                  | =                  |
| <b>TOTAL</b>                     | <b>=</b>           | <b>=</b>           | <b>=</b>           |

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

**17 TRANSFER TO OTHER GOVERNMENT ENTITIES**

| <b>Description</b>                       | <b>2013 - 2014</b> | <b>2012 - 2013</b> | <b>2011- 2012</b> |
|--|--------------------|--------------------|-------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>        | <b>Kshs</b>       |
| Transfers to Central government entities | -                  | -                  | -                 |
| Transfers to Counties                    | -                  | -                  | -                 |
| <b>TOTAL</b>                             | <b>≡</b>           | <b>≡</b>           | <b>≡</b>          |

**18 OTHER GRANTS AND OTHER PAYMENTS**

|  | <b>2013 - 2014</b>   | <b>2012 -</b>        | <b>2011-</b>        |
|--|----------------------|----------------------|---------------------|
|  | <b>Kshs</b>          | <b>2013</b>          | <b>2012</b>         |
|  |                      | <b>Kshs</b>          | <b>Kshs</b>         |
| Scholarships and other educational benefits                    | -                    | -                    | -                   |
| Emergency relief and refugee assistance                        | -                    | -                    | -                   |
| Subsidies to small businesses, cooperatives, and self employed | -                    | -                    | -                   |
| Other current transfers, grants                                | 23,984               | 21,201               | 3,077               |
| Other capital grants and transfers                             | -                    | -                    | -                   |
| <b>Total</b>   | <b><u>23,984</u></b> | <b><u>21,201</u></b> | <b><u>3,077</u></b> |

**19 SOCIAL SECURITY BENEFITS**

|  | <b>2013 - 2014</b>  | <b>2012 - 2013</b> | <b>2011- 2012</b> |
|--|---------------------|--------------------|-------------------|
|  | <b>Kshs</b>         | <b>Kshs</b>        | <b>Kshs</b>       |
| Government pension and retirement benefits   | -                   | -                  | -                 |
| Social security benefits in cash and in kind | 358                 | -                  | -                 |
| Employer Social Benefits in cash and in kind | <u>5,819</u>        | -                  | -                 |
| <b>Total</b>                                 | <b><u>6,177</u></b> | <b>≡</b>           | <b>≡</b>          |

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

**20 ACQUISITION OF ASSETS**

| <u>Non Financial Assets</u>                                     | 2013 -<br>2014<br>Kshs | 2012 -<br>2013<br>Kshs | 2011 -<br>2012<br>Kshs |
|---|------------------------|------------------------|------------------------|
| Purchase of Buildings   | -                      | -                      | -                      |
| Construction of Buildings                                       | -                      | -                      | -                      |
| Refurbishment of Buildings                                      | -                      | -                      | -                      |
| Construction of Roads   | -                      | -                      | -                      |
| Construction and Civil Works                                    | -                      | -                      | -                      |
| Overhaul and Refurbishment of Construction<br>and Civil Works   | -                      | -                      | -                      |
| Purchase of Vehicles and Other Transport<br>Equipment           | -                      | -                      | 4,448                  |
| Overhaul of Vehicles and Other Transport<br>Equipment           | -                      | -                      | -                      |
| Purchase of Household Furniture and<br>Institutional Equipment  | -                      | -                      | -                      |
| Purchase of Office Furniture and General<br>Equipment           | 1,252                  | 2,200                  | 6,864                  |
| Purchase of Specialised Plant, Equipment and<br>Machinery       | -                      | 1,250                  | 6,270                  |
| Rehabilitation and Renovation of Plant,<br>Machinery and Equip. | -                      | -                      | -                      |
| Purchase of Certified Seeds, Breeding Stock<br>and Live Animals | -                      | -                      | -                      |
| Research, Studies, Project Preparation, Design<br>& Supervision | -                      | -                      | -                      |
| Rehabilitation of Civil Works                                   | -                      | -                      | -                      |
| Acquisition of Strategic Stocks and<br>commodities              | -                      | -                      | -                      |
| Acquisition of Land   | -                      | -                      | -                      |
| Acquisition of Intangible Assets                                | 114                    | -                      | -                      |
| <b><u>Financial Assets</u></b>                                  |                        |                        |                        |
| Domestic Public Non-Financial Enterprises                       | -                      | -                      | -                      |
| -Domestic Public Financial Institutions                         | -                      | -                      | -                      |
| Foreign financial Institutions operating Abroad                 | -                      | -                      | -                      |
| Other Foreign Enterprises                                       | -                      | -                      | -                      |
| Foreign Payables - From Previous Years                          | -                      | -                      | -                      |
| <b>Total</b>  | <b><u>1,366</u></b>    | <b><u>3,450</u></b>    | <b><u>17,582</u></b>   |

## 21 FINANCE COSTS, INCLUDING LOAN INTEREST

|   | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|---|-------------|-------------|-------------|
|   | Kshs        | Kshs        | Kshs        |
| Exchange Rate Losses                                    | -           | -           | -           |
| Interest Payments on Foreign Borrowings                 | -           | -           | -           |
| Interest Payments on Guaranteed Debt Taken over by Govt | -           | -           | -           |
| -Interest on Domestic Borrowings (Non-Govt)             | -           | -           | -           |
| Interest on Borrowings from Other Government Units      | =           | =           | =           |
| <b>Total</b>  | =           | =           | =           |

## 22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

|  | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|--|-------------|-------------|-------------|
|  | Kshs        | Kshs        | Kshs        |
| Repayments on Borrowings from Domestic                           | -           | -           | -           |
| Principal Repayments on Guaranteed Debt Taken over by Government | -           | -           | -           |
| Repayments on Borrowings from Other Domestic Creditors           | -           | -           | -           |
| Repayment of Principal from Foreign Lending & On – Lending       | =           | =           | =           |
| <b>Total</b>   | =           | =           | =           |

## 23 OTHER EXPENSES

|   | 2013 - 2014   | 2012 - 2013   | 2011 - 2012    |
|---|---------------|---------------|----------------|
|   | Kshs          | Kshs          | Kshs           |
| Budget Reserves   | -             | -             | -              |
| Civil Contingency Reserves  | -             | -             | -              |
| Capital Transfers to Non-Financial Public Enterprises             | -             | -             | -              |
| Capital Transfer to Public Financial Institutions and Enterprises | -             | -             | -              |
| Capital Transfer to Private Non-Financial Enterprises             | -             | -             | -              |
| Other expenses  | 59,676        | 75,562        | 219,954        |
| Domestic Accounts   | -             | -             | -              |
| <b>Total</b>  | <u>59,676</u> | <u>75,562</u> | <u>219,954</u> |

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

**24A Bank Accounts**

| Name of Bank, Account No. & currency                       | Amount in bank account currency | Exc rate | 2013 - 2014   | 2012 - 2013   | 2011 - 2012   |
|--|---------------------------------|----------|---------------|---------------|---------------|
|  |                                 |          | Kshs          | Kshs          | Kshs          |
| Central Bank of Kenya,01-010-R085(1000181702) Kes          |                                 |          | 500           | 500           | 0             |
| GOK, Kenya Commercial Bank, 1103251996, Kes                |                                 |          | 14,654        | 14,530        | 5,836         |
| Other Donors, Kenya Commercial Bank, 1103252437, Kes       |                                 |          | 17,549        | 24,728        | 14,598        |
| EU/DGSP, Kenya Commercial Bank, 1113793821, Kes            |                                 |          | 2             | 4,153         | 6,191         |
| Dutch Embassy(NED), Kenya Commercial Bank, 1103254723, Kes |                                 |          | 442           | 10,332        | 16,843        |
| ANHRI, Kenya Commercial Bank, 1103254944, Kes              |                                 |          | -             | - 24          | -24           |
| GTZ-SJ, Kenya Commercial Bank, 1116749068, Kes             |                                 |          | 3             | 1,405         | 2,341         |
| GTZ-Gogo, Kenya Commercial Bank, 1129279790, Kes           |                                 |          | 271           | 889           | 142           |
| Norwegian Embassy, Kenya Commercial Bank, 110321311, Kes   |                                 |          | 793           | 781           | 19,348        |
| HelAge, Kenya Commercial Bank, 1146399022, Kes             |                                 |          | 4,689         | -             |               |
| <b>Total</b>   |                                 |          | <b>38,903</b> | <b>57,294</b> | <b>65,275</b> |

**24B CASH IN HAND**

|                                    | 2013 - 2014       | 2012 - 2013        | 2011 - 2012       |
|------------------------------------|-------------------|--------------------|-------------------|
|                                    | Kshs              | Kshs               | Kshs              |
| Location 1- Nairobi-Petty cash     | 100               | 100                | 100               |
| Location 2-Nairobi- Rapid Response | 100               | 100                | 100               |
| Location 3                         | -                 | -                  |                   |
| Other Locations ( <i>specify</i> ) | -                 | -                  |                   |
| <b>Total</b>                       | <b><u>200</u></b> | <b><u>200,</u></b> | <b><u>200</u></b> |

**24C Cash equivalents (short-term deposits)**

| Name of Bank, Account No. & currency      | Amount in foreign currency | Exchange rate | 2013 - 2014  | 2012 - 2013  | 2011 - 2012  |
|---|----------------------------|---------------|--------------|--------------|--------------|
|   |                            |               | Kshs         | Kshs         | Kshs         |
| Stock(Inventories)                        |                            |               | 1,455        | 1,325        | 1,045        |
| Banker's Guarantee for Fuel - Total Kenya |                            |               | 930          | 930          | 930          |
| Rent deposit -Msa Office                  |                            |               | 270          | 270          | -            |
| Interproject                              |                            |               | 61           | 192          | 179          |
| Rent deposit - CVS Plaza                  |                            |               | 3,704        | 3,315        | 2,779        |
| Rent deposit -Kapenguria                  |                            |               | 60           | 60           | 60           |
| Airtel deposit                            |                            |               | 101          | 101          | 101          |
| Safaricom deposit                         |                            |               | 100          | 100          | 100          |
| Grants receivable                         |                            |               | 0            | 435          | 354          |
| <b>Total</b>                              |                            |               | <b>6,681</b> | <b>6,728</b> | <b>5,548</b> |

**24D OUTSTANDING IMPRESTS**

| <b>ADVANCES</b>       | <b>2014</b>  |
|-----------------------|--------------|
| Name of official      | (Kshs)       |
| Edna Koitie           | (10)         |
| Joseph Kaberia        | 132          |
| Kiptoo Bii            | 4            |
| Mohamed Hallo         | -            |
| Antonina Okuta        | 23           |
| Ezra Chiloba          | 1            |
| Stephen Otieno        | (7)          |
| Alice W. Nderitu      | (16)         |
| Maina Kiai            | 954          |
| <b>Total Advances</b> | <b>1,081</b> |
| <b>IMPRESTS</b>       |              |
| Kamanda Mucheke       | (17)         |
| Irene Ong'ayo         | -            |
| Joyce Ndunge          | -            |
| Hassan Abdille        | 195          |
| Benard Kibet          | 7            |
| Nahashon Ruhu         | 1            |
| William Tengecha      | 32           |
| Collins Omondi        | 53           |
| Victor Lando          | 8            |
| Antonina Okuta        | 18           |

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|                                    |                     |
|------------------------------------|---------------------|
| Mohamed Jaafar                     | (111)               |
| Samson Omondi                      | (1)                 |
| Stella Wangechi                    | 5                   |
| Patrick Banyonte                   | 70                  |
| Kevin Luyego                       | -                   |
| Ibrahim Kassim                     | 134                 |
| James Miriti                       | 21                  |
| Mohamed Ruwange                    | 1                   |
| Keith Changalwa                    | 12                  |
| Alice Mbuvi                        | 37                  |
| Demas Kiprono                      | -                   |
| Patricia Nyaundi                   | (8)                 |
| Maina Kariuki                      | 94                  |
| Maina Kiai                         | (163)               |
| Tirop Kitur                        | 73                  |
| <b>Total Imprests</b>              | <b>461</b>          |
| <b>Total Imprests and advances</b> | <b><u>1,542</u></b> |

**25 BALANCES BROUGHT FORWARD**

|  | 2013 - 2014          | 2012 - 2013          | 2011 - 2012          |
|--|----------------------|----------------------|----------------------|
|  | Kshs                 | Kshs                 | Kshs                 |
| Bank accounts                          | 57,294               | 65,275               | 73,498               |
| Cash in hand                           | 200                  | 200                  | 200                  |
| Cash equivalents (short-term deposits) | 6,728                | -                    | -                    |
| Imprest                                | 1,493                | 3,350                | 2,578                |
| Receivables                            | -                    | -                    | -                    |
| Payables                               | -                    | -                    | -                    |
| <b>Total</b>                           | <b><u>65,715</u></b> | <b><u>68,825</u></b> | <b><u>76,276</u></b> |

**26 PRIOR YEAR ADJUSTMENTS**

|  | 2013 - 2014 | 2012 - 2013 | 2011 - 2012 |
|--|-------------|-------------|-------------|
|  | Kshs        | Kshs        | Kshs        |
| Bank accounts                          | -           | -           | -           |
| Cash in hand                           | -           | -           | -           |
| Cash equivalents (short-term deposits) | -           | -           | -           |
| Imprest                                | -           | -           | -           |
| <b>Total</b>                           | <b>-</b>    | <b>-</b>    | <b>-</b>    |

**27 OTHER IMPORTANT DISCLOSURES**

**27.1 PENDING ACCOUNTS PAYABLE**

|                             | 2013 - 2014 | 2012 - 2013 | 2011 |
|-----------------------------|-------------|-------------|------|
|                             | Kshs        | Kshs        | Kshs |
| Construction of buildings   | -           | -           | -    |
| Construction of civil works | -           | -           | -    |
| Supply of goods             | -           | -           | -    |
| Supply of services          | -           | -           | -    |
|                             | =           | =           | =    |

**27.2 PENDING STAFF PAYABLES**

|                           | 2013 - 2014 | 2012 - 2013 | 2011 |
|---------------------------|-------------|-------------|------|
|                           | Kshs        | Kshs        | Kshs |
| Senior management         | -           | -           | -    |
| Middle management         | -           | -           | -    |
| Unionisable employees     | -           | -           | -    |
| Others ( <i>specify</i> ) | -           | -           | -    |
|                           | =           | =           | =    |

**27.3 OTHER PENDING PAYABLES (See Annex 3)**

|   | 2013 - 2014  | 2012 - 2013 | 2011 |
|---|--------------|-------------|------|
|   | Kshs         | Kshs        | Kshs |
| Amounts due to National Government entities | -            | -           | -    |
| Amounts due to County Government entities   | -            | -           | -    |
| Amounts due to third parties                | 8,353        | -           | -    |
| Others ( <i>specify</i> )                   | -            | -           | -    |
|   | <u>8,353</u> | =           | =    |

**27.4 DEFICIT**

The deficit of KShs. 18,389 reflected in the Financial Statements is caused by the refunds of KShs. 23,984 which was received from the Development Partners in the previous financial years and was refunded during the 2013/2014 financial year. This does not affect the grant received from the G.O.K. We received KShs. 263,770 from the government and managed to spend around 100% of the total funds disbursed.

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

|   |  |   |  |                               |  |
|---|--|---|--|-------------------------------|--|
| 1 | <p><b>Long Outstanding Bank Reconciliation Items</b></p> <p>The bank reconciliation statements provided for audit review included items totalling Kshs. 598,520.83 that have been consistently reflected for a long period. No reasons were given for not clearing the items.</p>  | <p>This amount relate to reconciling items that had not been cleared by our Kenya Commercial Bank. Part of this is a debit of KShs.300,000 which was an amount transferred by the bank from KNCHR GOK Kenya Commercial Bank a/c to another KNCHR Commercial Bank account as evidenced on the bank statement attached. This transaction involved internal KCB transfer between two KNCHR accounts to cater for expenses that were supposed to be paid by the Commission from an account that did not have sufficient funds. The account has since been closed and the amount transferred back the GOK KCB account. The other amounts are being investigated by our banker (Kenya Commercial Bank (KCB) since they have to go through their archives to retrieve the transactions relating to these entries</p> | <p>John Wamwanga (Finance Manager)</p>         | <p>Substantially resolved</p> | <p>To be resolved by 30<sup>th</sup> June 2015</p> |
| 2 | <p><b>Unresolved 2011/2012 Audit Issues</b></p> <p>The Commission has not responded to and resolved the audit issues that were the basis of qualification of the financial statements in the year 2011/2012.</p> <p>(i) The account receivables balance of KShs. 7,499,791 shown in the statement of financial position as at 30<sup>th</sup> June 2012 includes a temporary imprest of KShs. 93,792 and a staff advance of KShs. 954,201.32 owed by a former employee and former Commissioner, respectively. No evidence has been seen of the action taken to recover the long outstanding imprest and advance.</p> | <p>We are still following up with Mr. Maina Kiai (former Commissioner) so that he can pay the Commission this outstanding amount Kshs. 954,201. We have also made an effort to follow up Charles Maina Kariuki (former employee) to recover the KShs. 93,792 with the help of our legal advisor but discovered that he had closed his post office box and could not be reached or contacted by anyone at the Commission as his whereabouts are not known. We are still following up this issue with them.</p>   | <p>Patricia Nyaundi (Commission Secretary)</p> | <p>Not Resolved</p>           | <p>To be resolved by 30<sup>th</sup> June 2015</p> |

**ANNEX 1 - ANALYSIS OF OTHER PENDING PAYABLES**

| Name   | Brief Transaction Description     | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2014 | Outstanding Balance 2013 | Comments |
|--|-----------------------------------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
|  |                                   |                 |                         |                     | 2014                     | 2013                     |          |
|  |                                   | a               | b                       | c                   | d=a-c                    |                          |          |
| <b>Amounts due to National Govt Entities</b>       |                                   |                 |                         |                     |                          |                          |          |
|  |                                   |                 |                         |                     |                          |                          |          |
|  |                                   |                 |                         |                     |                          |                          |          |
|  |                                   |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>                                   |                                   |                 |                         |                     | -                        | -                        |          |
| <b>Amounts due to County Govt Entities</b>         |                                   |                 |                         |                     |                          |                          |          |
|  |                                   |                 |                         |                     |                          |                          |          |
|  |                                   |                 |                         |                     |                          |                          |          |
|  |                                   |                 |                         |                     |                          |                          |          |
| <b>Sub-Total</b>                                   |                                   |                 |                         |                     | -                        | -                        |          |
| <b>Amounts due to Third Parties</b>                |                                   |                 |                         |                     |                          |                          |          |
| Pacific Insurance Brokers (EA) Ltd (APA Insurance) | Life assurance-Staff              |                 |                         |                     | 1,396                    |                          |          |
| The Automobile Association of Kenya                | Towing fees-GK A623H              |                 |                         |                     | 8                        |                          |          |
| Rentokil Initial Kenya Ltd                         | Washroom services-HQ, CVS         |                 |                         |                     | 19                       |                          |          |
| APA Insurance Limited                              | Insurance services-staff n assets |                 |                         |                     | 4,868                    |                          |          |

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| Name   | Brief Transaction Description                     | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance | Outstanding Balance | Comments |
|--|---|-----------------|-------------------------|---------------------|---------------------|---------------------|----------|
| Tymstar Trading Co Ltd   | Vehicle Servicing (Various)                       |                 |                         |                     | 385                 |                     |          |
| CIC Insurance (Insurance Marketing Insurance Agencies Limited) | Medical Insurance Cover for staff & commissioners |                 |                         |                     | 1,597               |                     |          |
| Westfield Motors Ltd   | Vehicle Servicing-GK B155B                        |                 |                         |                     | 19                  |                     |          |
| Vintage Travel and Tours Services Ltd                          | Airticket for Collins Omondi LPO 2875             |                 |                         |                     | 61                  |                     |          |
| <b>Sub-Total</b>   |   |                 |                         |                     | <b>8,353</b>        |                     |          |
| <b>Others (specify)</b>  |   |                 |                         |                     |                     |                     |          |
| <b>Sub-Total</b>   |   |                 |                         |                     | <b>-</b>            |                     |          |
| <b>Grand Total</b>   |   |                 |                         |                     | <b>8,353</b>        |                     |          |

**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

| <b>Asset class</b>                           | <b>Historical Cost<br/>(Kshs)<br/>2013/14</b> | <b>Historical Cost<br/>(Kshs)<br/>2012/13</b> | <b>Historical Cost<br/>(Kshs)<br/>2011/12</b> |
|--|---|---|---|
| Land   | -   | -   | -   |
| Buildings and structures                     | -   | -   | -   |
| Transport equipment                          | 40,786  | 40,786  | 4,448   |
| Office equipment, furniture and fittings     | 52,791  | 51,897  | 6,864   |
| ICT Equipment, Software and Other ICT Assets | 27,602  | 27,130  | 6,270   |
| Other Machinery and Equipment                | -   | -   | -   |
| Heritage and cultural assets                 | -   | -   | -   |
| Intangible assets                            | -   | -   | -   |
| <b>Total</b>                                 | <b>121,179</b>                                | <b>119,813</b>                                | <b>17,582</b>                                 |