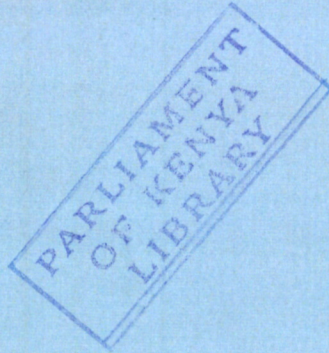


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

PAPER LAID BY
THE LEADER OF
THE MAJORITY
PARTY ON
16/5/2017



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
KENYA NATIONAL COMMISSION ON
HUMAN RIGHTS

FOR THE YEAR ENDED
30 JUNE 2016





REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

Ref: CAJ/409/2015-2016/ (5)

11 April, 2017

Mr. Michael R. Sialai, EBS,
Clerk of the National Assembly,
Parliament Buildings,
P.O. Box 41842 – 00100,
NAIROBI.

J.N
13/4

Dear Mr. Sialai,

**REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF
COMMISSION ON ADMINISTRATIVE JUSTICE FOR THE YEAR ENDED 30 JUNE
2016**

I transmit the report of the Auditor-General on the examination and audit of the financial statements of Commission on Administrative Justice for the year ended 30 June 2016 in accordance with the provisions of Article 229 (7) of the Constitution of Kenya for the necessary action as required by Article 229 (8) of the Constitution.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'W. O. Agunda'.

William O. Agunda
For: AUDITOR-GENERAL

Copy to: The Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI.





KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

**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

Section 9 of the KNCHR Act provides that the Commission will comprise a Chair and four members. The Chairperson in conjunction with the members supervise and direct the work of the Commission. The Commission has a Secretariat which is the implementing organ. The Secretariat is composed of the Secretary, who is appointed by the Commissioners and serves as the Chief Executive Officer. The Secretary is assisted by 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 Commission by statute comprises of five commissioners though currently there are four who were appointed in office. Commissioners sit on key committees namely, various committees Audit Committee, Finance and Administration Committee, Monitoring and Evaluation Committee and Fund Raising Committee. The Chairperson directs and supervises the work of the Commission. The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chairperson	Ms. Kagwiria Mbogori
2.	Vice Chairperson	Mr. George Morara Monyoncho
3.	Commissioner	Ms. Suzanne Shatikha Chivusia
4.	Commissioner	Ms. Jedidah Wakonyo Waruhiu
5.	Commission Secretary- Accounting Officer	Ms. Patricia Mande Nyaundi

(d) Fiduciary Oversight Arrangements

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

(e) Entity Headquarters

CVS Plaza, 1st 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 (Revised 2012). The Commission is organized around six programmatic departments as follows: Complaints and Investigations, Redress, Reforms and Accountability, Public Education and Training, Research and Compliance and Economic, Social and Cultural Rights. The Monitoring and Evaluation, Internal Audit, Information Communication Technology, Finance, Human Resource and Administration and the Public Affairs Communication Units provide administrative and logistical support to the programmatic departments.

The Commission's Principal Office is situated in Nairobi and it has presence in the following regions Western (Kisumu), North Eastern (Wajir), North Rift (Kitale), Coastal (Mombasa) and Rift Valley (Laikipia University). Currently the Commission has 97 Staff against an approved staff establishment of 205.

The Commission is currently implementing its 3rd Strategic Plan for the period 2015-2018. 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 2015/2016 financial year was Kshs. 683,610,663. The Commission secured Kshs 615,144,425 in funding for this year. Of this amount the Government of Kenya's contribution was Kshs. 459,100,000 and the balance of Kshs 156,044,425 is the portion funded by the Development partners. This represents an increase of Kshs. 184,065,425 (43%) from the previous financial year. The overall absorption rate in the year 2015/16 was 88% whilst the work plan implementation was at 74.2%

In accordance with its promotional mandate the Commission continues to advocate for the inculcation of a Human Rights culture within the Republic. Key interventions include capacity building of duty bearers and communities. A total of 290 public officials and 4,552 community members were trained in the period under review. The Commission has also worked to increase its presence on both traditional and social media. During the period the Commission was able to increase its social media audience by about 4,500 members of the public and institutions. Further, we were able to get over 150 media hits on print and electronic media that derived through press conferences, studio interviews and paid up advertorials. To also supplement public outreach, the Commission was able to print, produce and disseminate over 10,000 Information Education and Communication materials that were used in public forums by all Commission offices to include those in the region. In addition the Commission has published the following reports (table below) to advocate for the inculcation of a human rights culture within the country;

Kenya National Commission on Human Rights
 Reports and Financial Statements
 For the year ended June 30, 2016 (Kshs)

Table showing publications published by KNCHR in the period 2015/2016

1. Human Rights Baseline Survey Report	2. Compendium on submissions to the Committee on Economic, Social, and Cultural Rights (ICESCR)
3. Report Consolidating the Highlights of the Nairobi Conference Proceedings (Nairobi, 7-9 December 2015)	4. disservice to the Service: Report of the Monitoring of the 2016 Recruitment of Police Constables to the National Police Service
5. Revised Strategic Plan 2015-2018	6. Nguzo za Haki: Radicalization of youths in coastal region
7. Annual Report for the Financial Year 2014-2015	8. The Error of Fighting Terror with Terror: Preliminary Report of the KNCHR Investigations on Human Rights Abuses in the Ongoing Crackdown Against Terror.
9. National values and principles of governance	10. Champions of Rights: Report on the Situation of Human Rights Defenders (Busia, Kwale and Marsabit Counties)
11. Implementing Article 12 of CRPD regarding legal capacity in Kenya	12. Universal Periodic Review Implementation Matrix 2015-2019
13. Fourth State of Human Rights Report	14. The optional Protocol on The Sale of Children, Child Prostitution and Child Pornography: Advocacy brief
15. Compendium on submissions to the Committee on Child Rights (CRC)	16. Audit of the Status of Police Reforms in Kenya
17. Compendium on submissions to the Convention on Persons With Disabilities (CRPD)	18. Soldiers of Justice: A case for increased citizen participation In Promoting Security Within Kisumu County

During the period the Commission participated in the review of various legislation including. In undertaking these reviews the Commission sought to ensure that legislation that is enacted infuses human rights principles and is in consonance with the Constitution of Kenya, 2010. A total of 14 bills and 3 policies were reviewed and advisories shared with the relevant institutions for further action. The Bills are: the Kenya Defence Forces (Amendment) Bill; Access to Information Bill; the Petitioning Nairobi County Assembly (Procedure) Bill 2015; Dignity Bill by the senate; Nairobi County Persons with Disabilities Bill; Election Laws amendment Bill; Legal Aid Bill, 2015; National Government Constituency Development Fund Regulations Bill, 2016; Kenya Society for the Blind Cap 251 (1956); County Early Childhood Education Bill, 2014; Persons with Disabilities Bill, 2016; High Court (Organization & Administration) Rules, 2016; Political Parties (Amendment) Bill, 2016 and the Public Benefits Organizations (Amendment) Bill, 2016. The 3 policies are, National Equality Policy; Gender Diversity Mainstreaming Policy for KNCHR and the National Human Rights Policy and Action Plan.

Working in close collaboration with the Parliamentary Caucus on Human Rights the Commission successfully advocated for the adoption of the National Human Rights Policy and Action Plan. Acting on The directions of the High Court, the Commission successfully oversaw the implementation of the decision of the Court with regard to allocation of houses in the Kibera Slum upgrading project.

The Commission has partnered with key learning institutions so as to take advantage of their scholarly expertise. Working with the University of Nairobi, Centre for Human Rights, the Commission undertook an audit of the Police reforms. The Commission has also in collaboration with Laikipia University undertaken a study that seeks to examine the impediments to the full roll out free primary education.

In fulfillment of its protection mandate the Commission continued to intervene in instances where the rights of Human Rights defenders were at risk. Further the Commission undertook investigations to establish accountability for Human Rights violations.

Pursuant to its monitoring mandate the Commission has commenced a National Public Inquiry on Insecurity and its impact on Human Rights. During this period the Commission held hearings in Northern Kenya and is poised to hold hearings in the Coastal region in the next financial year. The Commission has also initiated or participated in key litigation such as the challenge to the Government action to dissolve the Directorate of Refugee Affairs in High Court, the constitutional challenge to the death penalty in Supreme Court and the intervention of the court to obtain an operationalization date for the Public Benefit Organisations Act. In addition KNCHR participated in Mombasa High Court where we successfully challenged the attempt by the State to paralyze the

operations of Muhuri and Haki Africa two civil society organized based in Mombasa.

The Commission is grateful for the support it continues to enjoy from the Government of Kenya and its Development Partners, including Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ) GmbH, European Union, German Embassy, Open Society Initiative for Eastern Africa, The Royal Netherlands Embassy and United Nations Development Programme. We are particularly indebted to the people of Kenya who continue to support us in the work that we do.

In the coming year the Commission plans to collaborate with other agencies towards ensuring a free and democratic election. In addition, the Commission will double efforts to promote the actualization of economic social and cultural rights. The Commission will work closely with the Department of Justice to initiate the process of developing a National Business and Human Rights Policy and Action Plan.

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.

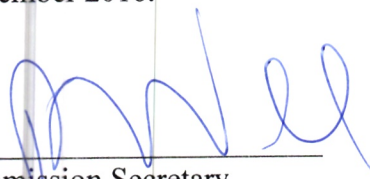
The Secretary in charge of Kenya National Commission on Human Rights is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year 2015/2016 ended on June 30, 2015. 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, 2016, and of the Commission's financial position as at that date. The Secretary in 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.

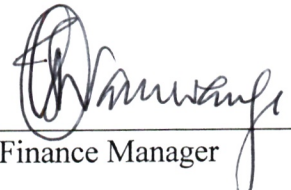
The Secretary in charge of the Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which 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 30th September 2016.



Commission Secretary



Finance Manager

REPUBLIC OF KENYA

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Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Kenya National Commission on Human Rights set out on pages 8 to 39, which comprise the statement of assets as at 30 June 2016, and the 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, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 for such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, 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 47 of the Public Audit Act, 2015.

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 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Supreme audit Institutions. 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 audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's Judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk

Report of the Auditor-General on the Financial Statements of the Kenya National Commission on Human Rights for the year ended 30 June 2016

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 the 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 audit opinion.

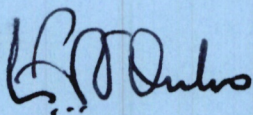
Basis for Qualified Opinion

Unsupported Cash-In-Transit

As disclosed in note 22A to the financial statements, the bank balances of Kshs.63,735,113 reflected in the statement of assets as at 30 June 2016 are net-off cash in transit amounting to Kshs.3,715,167. However, no sufficient documentary evidence has been provided in support of the amount. As a result, completeness and accuracy of the bank balances of Kshs.63,735,113 cannot be ascertained.

Qualified Opinion

In my opinion, except for the effects of the matter 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 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.



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

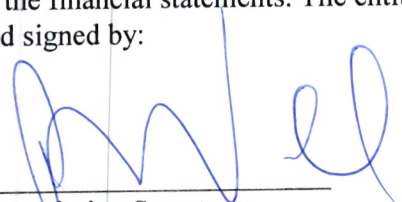
Nairobi

30 March 2017

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Tax Receipts	1	0	0
Social Security Contributions	2	0	0
Proceeds from Domestic and Foreign Grants	3	121,738,543	74,579,444
Exchequer releases	4	441,700,000	345,200,000
Transfers from Other Government Entities	5	0	0
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Proceeds from Sale of Assets	8	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Receipts	11	<u>3,166,058</u>	<u>0</u>
TOTAL RECEIPTS		<u>566,604,601</u>	<u>419,779,444</u>
PAYMENTS			
Compensation of Employees	12	189,803,819	177,437,359
Use of goods and services	13	178,915,305	125,037,056
Subsidies	14	0	0
Transfers to Other Government Units	15	13,550,832	20,300,000
Other grants and transfers	16	2,056,884	14,800,010
Social Security Benefits	17	7,494,527	2,715,805
Acquisition of Assets	18	59,058,841	31,828,308
Finance Costs, including Loan Interest	19	0	0
Repayment of principal on Domestic and Foreign borrowing	20	0	0
Other Payments	21	<u>87,663,746</u>	<u>50,522,678</u>
TOTAL PAYMENTS		<u>538,543,949</u>	<u>422,641,216</u>
SURPLUS/DEFICIT		<u>28,060,652</u>	<u>(2,861,772)</u>

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 30th September 2016 and signed by:



 Commission Secretary

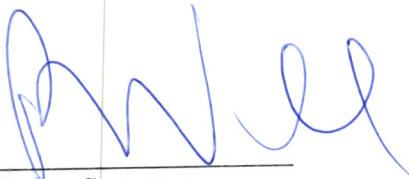


 Finance Manager

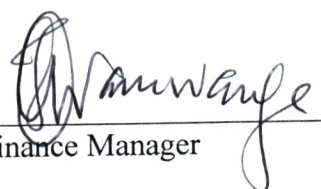
VI. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	63,735,113	36,294,605
Cash Balances	22B	200,000	200,000
Cash Equivalents	22C	7,349,310	6,344,049
Total Cash and cash equivalent		71,284,424	42,838,654
Accounts receivables-Outstanding Imprests	23	1,240,111	1,625,228
TOTAL FINANCIAL ASSETS		<u>72,524,535</u>	<u>44,463,882</u>
FINANCIAL LIABILITIES			
Accounts Payables- Deposits and Retentions	24	0	0
NET FINANCIAL ASSETS		72,524,535	44,463,882
REPRESENTED BY			
Fund balance b/fwd	25	44,463,882	47,325,655
Surplus/Deficit for the year		28,060,652	(2,861,772)
NET FINANCIAL POSITION		<u>72,524,534</u>	<u>44,463,882</u>

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 30th September 2016 and signed by:



 Commission Secretary



 Finance Manager

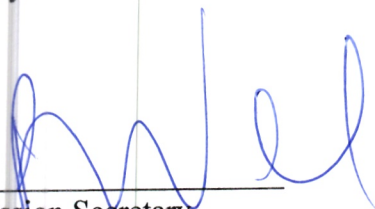
VI. STATEMENT OF CASHFLOW

	Note	2015-2016 Kshs	2014-2015 Kshs
Receipts for operating income			
Tax Revenues	1	0	0
Social Security Contributions	2	0	0
Proceeds from Domestic and Foreign Grants	3	121,738,543	74,579,444
Exchequer Releases	4	441,700,000	345,200,000
Transfers from Other Government Entities	5	0	0
Reimbursements and Refunds	9	0	0
Returns of Equity Holdings	10	0	0
Other Revenues	11	3,166,058	0
Payments for operating expenses			
Compensation of Employees	12	(189,803,819)	(177,437,359)
Use of goods and services	13	(178,915,305)	(125,037,056)
Interest payments	14	0	0
Subsidies		0	0
Transfers to Other Government Units	15	(13,550,832)	(20,300,000)
Other grants and transfers	16	(2,056,884)	(14,800,010)
Social Security Benefits	18	(7,494,527)	(2,715,805)
Finance Costs, including Loan Interest	19	0	0
Other Expenses	21	(87,663,743)	(50,522,678)
Adjusted for:			
Adjustments during the year		<u>0</u>	<u>0</u>
Net cash flow from operating activities		<u>86,981,301</u>	<u>28,966,536</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	0	0
Acquisition of Assets	18	<u>(59,058,841)</u>	<u>(31,828,308)</u>
Net cash flows from Investing Activities		<u>(59,058,841)</u>	<u>(31,828,308)</u>
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	0	0
Proceeds from Foreign Borrowings	7	0	0
Repayment of principal on Domestic and Foreign borrowing	20	0	0
Net cash flow from financing activities		0	0
NET DECREASE IN CASH AND CASH EQUIVALENT		28,060,652	(2,861,772)
Cash and cash equivalent at BEGINNING of the year	24	44,463,882	47,325,655

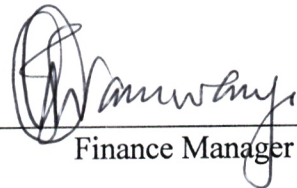
Kenya National Commission on Human Rights
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

	Note	2015-2016 Kshs	2014-2015 Kshs
Cash and cash equivalent at END of the year	25	72,524,535	44,463,882

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 30th September 2016 and signed by:



Commission Secretary



Finance Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

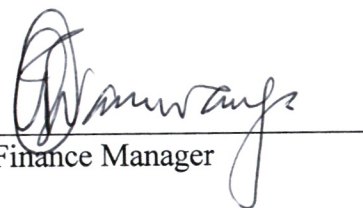
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	0	0	0	0	0	0
Social Security Contributions	0	0	0	0	0	0
Proceeds from Domestic and Foreign Grants	156,044,000	0	156,044,000	121,738,543	34,305,457	78%
Exchequer releases	459,100,000	0	459,100,000	441,700,000	17,400,000	96%
Transfers from Other Government Entities	0	0	0	0	0	0
Proceeds from Domestic Borrowings	0	0	0	0	0	0
Proceeds from Foreign Borrowings	0	0	0	0	0	0
Proceeds from Sale of Assets	0	0	0	0	0	0
Reimbursements and Refunds	0	0	0	0	0	0
Returns of Equity Holdings	0	0	0	0	0	0
Other Receipts	0	0	0	3,166,058	-3,166,058	0
PAYMENTS						
Compensation of Employees	192,561,555	0	192,561,555	189,803,819	2,757,736	99%
Use of goods and services	199,580,000	0	199,580,000	178,915,305	20,664,695	90%
Interest payments	0	0	0	0	0	0
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	0	0	0	13,550,832	13,550,832	0
Other grants and transfers	0	0	0	2,056,884	-2,056,884	0
Social Security Benefits	9,958,445	0	9,958,445	7,494,527	2,463,918	75%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation
Acquisition of Assets	57,000,000	0	57,000,000	59,058,841	-2,058,841	104%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0%
Other Payments	156,044,000	0	156,044,000	87,663,743	68,380,258	56%
2,	615,144,000	0	615,144,000	538,543,949	76,600,051	88%

The entity financial statements were approved on 30th September 2016 and signed by:



Commission Secretary



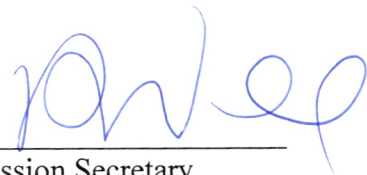
Finance Manager

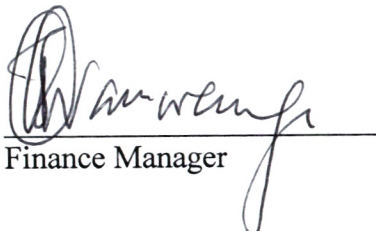
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
RECEIPTS						
Tax Receipts	0	0	0	0	0	0
Social Security Contributions	0	0	0	0	0	0
Proceeds from Domestic and Foreign Grants	156,044,000	0	156,044,000	121,738,543	34,305,457	78%
Exchequer releases	459,100,000	0	459,100,000	441,700,000	17,400,000	96%
Transfers from Other Government Entities	0	0	0	0	0	0
Proceeds from Domestic Borrowings	0	0	0	0	0	0
Proceeds from Foreign Borrowings	0	0	0	0	0	0
Proceeds from Sale of Assets	0	0	0	0	0	0
Reimbursements and Refunds	0	0	0	0	0	0
Returns of Equity Holdings	0	0	0	0	0	0
Other Receipts	0	0	0	3,166,058	3,166,058	0
PAYMENTS						
Compensation of Employees	192,561,555	0	192,561,555	189,803,819	2,757,736	99%
Use of goods and services	199,580,000	0	199,580,000	178,915,305	20,664,695	90%
Interest payments	0	0	0	0	0	0
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	0	0	0	13,550,832	13,550,832	0
Other grants and transfers	0	0	0	2,056,884	-2,056,884	0

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Social Security Benefits	9,958,445	0	9,958,445	7,494,527	2,463,918	75%
Acquisition of Assets	57,000,000	0	57,000,000	59,058,841	-2,058,841	104%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0%
Other Payments	156,044,000	0	156,044,000	87,663,743	68,380,258	56%
TOTALS	615,144,000	0	615,144,000	538,543,949	76,600,051	88%

The entity financial statements were approved on 30th September 2016 and signed by:


 Commission Secretary


 Finance Manager

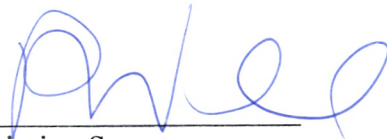
IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

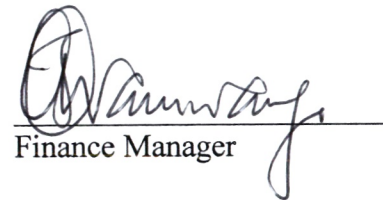
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		-	-	-	-	-
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
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	-	-	-	-	-	-
PAYMENTS						
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	-	-	-	-	-	-

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	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-

There was no development expenditure incurred during the period.

The entity financial statements were approved on 30th September 2016 and signed by:


 Commission Secretary


 Finance Manager

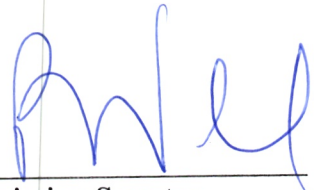
X. SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

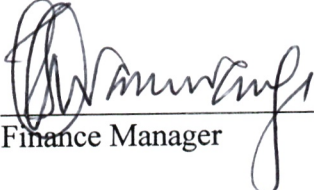
	2015 - 2016 Kshs	2014 - 2015 Kshs
GAV Provisioning account balance	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>

- Details of Exchequer Account

	2015 - 2016 Kshs	2014 - 2015 Kshs
Exchequer Provisioning account balance	<u>17,400,000</u>	<u>11,300,000</u>
Total	<u>17,400,000</u>	<u>11,300,000</u>



Commission Secretary



Finance Manager

XI. 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. Accounts Receivable

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

6. Accounts Payable

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

7. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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.

9. 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.

10. Comparative figures

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

11. 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, 2016.

XII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2015 - 2016	2014 - 2015
	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)	=	=
Total	=	=

2 SOCIAL SECURITY CONTRIBUTIONS

	2015- 2016	2014 - 2015
	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	=	=
Total	=	=

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organisations)				
UNDP (K117)			22,116,000	42,054,000
GIZ-Good Governance(K115,K135,138)			4,209,000	2,930,000
Action Aid in Kenya			0	450,000
European Union(EU-104,132)			12,481,000	13,544,000

Kenya National Commission on Human Rights
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 For the year ended June 30, 2016 (Kshs)

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Netherlands Embassy (106,137)			60,629,000	0
Open Society Initiative of Eastern Africa (K133,139)			13,199,000	5,738,000
German Embassy (K134,140)			9,105,000	9,864,000
Total			121,739,000	74,579,000

4 EXCHQUER RELEASES

	2015 - 2016 Kshs	2014- 2015 Kshs
Total Exchequer Releases for quarter 1	65,000,000	57,000,000
Total Exchequer Releases for quarter 2	115,700,000	67,100,000
Total Exchequer Releases for quarter 3	79,200,000	130,500,000
Total Exchequer Releases for quarter 4	<u>181,800,000</u>	<u>90,600,000</u>
Total	<u>441,700,000</u>	<u>345,200,000</u>

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers from Central government entities	-	-
Transfers from Counties	=	=
TOTAL	=	=

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2015 - 2016 Kshs	2014 - 2015 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	=	=
Total	=	=

7 PROCEEDS FROM FOREIGN BORROWINGS

	2015- 2016 Kshs	2014 - 2015 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	
Foreign Borrowing - Direct Payments	-	
Foreign Currency and Foreign Deposits	=	
Total	=	

8 PROCEEDS FROM SALE OF ASSETS

	2015 - 2016	2014 - 2015
	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	=	=
Total	=	=

9 REIMBURSEMENTS AND REFUNDS

	2015 - 2016	2014 - 2015
	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 Organizations	-	
Reimbursement within Central Government	-	
Reimbursement Using Bonds	-	
Total	-	-

10 RETURNS OF EQUITY HOLDINGS

	2015- 2016	2014 - 2015
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	=	=
Total	=	=

11 OTHER REVENUES

	2015 - 2016	2014 - 2015
	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	<u>3,166,000</u>	<u>0</u>
Total	<u>3,166,000</u>	<u>0</u>

12 COMPENSATION OF EMPLOYEES

	2015 - 2016	2014- 2015
	Kshs	Kshs
Basic salaries of permanent employees	189,803,819	177,437,000
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	<u>189,803,819</u>	<u>177,437,000</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

	2015- 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	628,606	443,402
Communication, supplies and services	7,766,483	9,580,799
Domestic travel and subsistence	36,559,645	17,539,782
Foreign travel and subsistence	16,254,920	6,911,374
Printing, advertising and information supplies & services	10,902,172	12,676,210
Rentals of produced assets	41,796,168	38,298,215
Training expenses	5,916,282	4,830,316
Hospitality supplies and services	9,339,157	3,469,464
Insurance costs	23,458,259	19,834,435
Specialised materials and services	14,850,679	3,665,722
Office and general supplies and services	3,067,715	914,967
Other operating expenses	1,119,636	3,265,291
Routine maintenance – vehicles and other transport equipment	6,820,760	3,064,055
Routine maintenance – other assets	<u>434,823</u>	<u>543,024</u>
Total	<u>178,915,305</u>	<u>125,037,056</u>

14 SUBSIDIES

Description	2015 - 2016	2014 -
	Kshs	2015
		Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	=	=
TOTAL	=	=

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015- 2016	2014 - 2015
	Kshs	Kshs
Transfers to Central government entities- CAJ	9,515,910	12,900,000
NGEC	4,034,922	7,400,000
Transfers to Counties		
TOTAL	<u>13,550,832</u>	<u>20,300,000</u>

16 OTHER GRANTS AND OTHER PAYMENTS

	2015- 2016	2014 -
	Kshs	2015
	Kshs	Kshs
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	2,056,884	14,800,000
Other capital grants and transfers	<u>0</u>	<u>0</u>
Total	<u>2,056,884</u>	<u>14,800,000</u>

17 SOCIAL SECURITY BENEFITS

	2015 - 2016	2014- 2015
	Kshs	Kshs
4 Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	7,494,527	2,716,000
Employer Social Benefits in cash and in kind	<u>0</u>	<u>0</u>
Total	<u>7,494,527</u>	<u>2,716,000</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015 - 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	21,116,512	27,500,000
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	24,968,426	303,035
Purchase of Specialized Plant, Equipment and Machinery	12,973,903	4,025,273
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	0	0
-Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
Total	<u>59,058,841</u>	<u>31,828,308</u>

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2015 - 2016	2014 - 2015
	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	=	=
Total	=	=

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2015 - 2016	2014 - 2015
	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	=	=
Total	=	=

21 OTHER EXPENSES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other expenses	87,644,000	50,523,000
Unallocated	<u>19,317</u>	<u>0</u>
Total	<u>87,664,317</u>	<u>50,523,000</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22A Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2015 - 2016 Kshs	2014 - 2015 Kshs
Central Bank of Kenya,01-010-R085(1000181702) Kes			9,233,452	1,608,069
GOK,Kenya Commercial Bank, 1103251996,Kes			20,849,931	3,022,683
Other Donors, Kenya Commercial Bank, 1103252437, Kes			23,381,134	9,355,642
EU/DGSP, Kenya Commercial Bank,1113793821,Kes			2,740,989	5,413,301
Netherlands Embassy(NED), Kenya Commercial Bank,1103254723,Kes			6,258,703	462,873
GTZ-SJ, Kenya Commercial Bank,1116749068, Kes			4,492,775	2,593,990
GTZ-Gogo, Kenya Commercial Bank,1129279790, Kes			488,260	42,046
Royal Norwegian Embassy, Kenya Commercial Bank,110321311,Kes			4,505	789,939
HelAge, Kenya Commercial Bank,1146399022, Kes			530	42,095
Cash in Transit			(3,715,167)	12,963,969
Total			63,735,113	36,294,605

22B CASH IN HAND

	2015 - 2016 Kshs	2014- 2015 Kshs
Held in local currency- Nairobi-Petty cash	100,000	100,000
Held in local currency-Nairobi- Rapid Response	100,000	100,000
Held in foreign currency	0	0
Other Locations (<i>specify</i>)	0	0
Total	<u>200,000</u>	<u>200,000</u>

22C Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2015 - 2016 Kshs	2014 - 2015 Kshs
Stock(Inventories)			1,999,646	907,371
Banker's Guarantee for Fuel - Total Kenya			930,000	930,000
Rent deposit -Msa Office Interproject			270,000	270,000
Rent deposit - CVS Plaza			0	61,159
Rent deposit -Kapenguria			3,914,519	3,914,519
Airtel deposit			60,000	60,000
Safaricom deposit			101,000	101,000
Grants receivable			100,000	100,000
			-25,855	0
Total			7,349,310	6,344,049

23. OUTSTANDING IMPRESTS AND ADVANCES

<u>Imprests</u>	2015/16 Amount Kes	<u>Imprests</u>	2014/15 Amount Kes
Kamanda Mucheke	69,780	Kamanda Mucheke	3,598
Erastus Kamura	8,400	Irene Ong'ayo	(438)
Lawrence Muasya	4,200	Edmund Kamau	(100)
Joseph Otieno	12,750	Doris Alomba	(6,870)

Kenya National Commission on Human Rights

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For the year ended June 30, 2016 (Kshs)

Benard Kibet	120,179	Benard Kibet	35,949
Victor Kamau	15,150	Abdi Sheikh	(2,340)
Kasaine Saibulu	10,753	Nahashon Ruhu	12,500
Nahashon Ruhu	4,200		
		Dominic Rono	7,130
Antonina Okuta	3,564	William Tengecha	36,411
John Komen	2,500	Antonina Okuta	1,246
Veronica Mwangi	9,650	Mohamed Jaafar	272,077
Jacqueline Kyenze	7,000	Samson Omondi	(19,443)
Loice Munala	8,400	Veronica Mwangi	3,750
Suzanne Chivusia	43,703	Cyrus Maweu	(6,250)
Patrick Banyonte	7,900	John Gathairu	27,489
Lynesther Mureu	8,400	Suzanne Chivusia	2,348
Washington B Kiptoo	7,000	Stella Wangechi	7,539
Gladys Kiptoo	24,000	Patrick Bonyonte	69,766
Anaclays Masaku	7,000	Jane Hongo	126
Wyclif Ramah	4,200	Lynesther Mureu	123,570
Veronica Kalekye	69,162	Washington B Kiptoo	4,200
Keith Changalwa	8,449	Kevin Luyegu	5,385
Janet Kabaya	110,354	Ibrahim Kassim	165,033
Alice Mbuvi	250	Thuo Kinyanjui	288,331
Stephen Maroa	4,200	James Miriti	(17,995)
Ruth Getoboi	12,925	Kefa Omweno	(1,261)
Samuel Njomo	22,700	Stephen Otieno	27,500
Judy Lema	7,000	Anaclays Masaku	5,959
Christopher Kilaka	37,050	Veronica Kalekye	27,500
Bildaad Mulanda	7,500	Keith Changalwa	(1,670)
Mercy Asoyong	3,500	Alice Mbuvi	22,127
Patience Nyange	15,000	Demas Kiprono	19,460
Annemarie Okutoyi	8,400	Patricia Nyaundi	(7,500)
Dominic Kabiru	16,800	Beryl Orao	(522)
Maina Kariuki	93,793	James Opiyo	15,690
Kagweria Mbogori	36,000	Christopher Kilaka	(300)

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George Morara	226,289	Balkheisa Ibrahim	(735)
Jedidah Wakonyo	166,750	Maina Kariuki	93,793
Irene Ong'ayo	(1,200)	Tirop Kitur	72,470
Samson Omondi	(1,647)	Kagweria Mbogori	(21,656)
Kevin Luyego	(500)	George Morara	18,192
Ibrahim Kassim	(12,938)	Advance	
James Minti	(3,618)	Edna Koitie	(10,000)
Beryl Orao	(2,885)	Halima Abdi Unshur	(5,000)
James Opiyo	(1,010)	Collins Omondi	(215,610)
Maureen Mwadime	(1,100)	Kiptoo Bii	4,163
Balkheisa Ibrahim	(1,000)	Mohamed Hallo	(500)
Philip Ochola	(900)	Ezra Chiloba	891
Advance		Stephen Otieno	(6,626)
James Mwenda	20,239	Alice W. Nderitu	(15,803)
Loice Munala	40,000	Maina Kiai	591,648
Victor Kamau	(18,181)		
Total	1,240,111	Total	1,625,221

24. ACCOUNTS PAYABLE

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Deposits	-	-
Total	≡	≡

25 FUND BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	36,294,605	38,903,000
Cash in hand	200,000	200,000
Cash equivalents (short-term deposits)	6,344,049	6,681,000
Accounts Receivable	1,625,228	1,542,000
Accounts Payables	<u>0</u>	<u>0</u>
Total	<u>44,463,882</u>	<u>47,325,000</u>

26 OTHER IMPORTANT DISCLOSURES

26.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	=	=
	=	=

26.2 PENDING STAFF PAYABLES (See Annex 2)

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionizable employees	-	-
Others (<i>specify</i>)	=	=
	=	=

26.3 OTHER PENDING PAYABLES (See Annex 3)

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	0	7,871,000
Others (<i>specify</i>)	0	<u>0</u>
	<u>0</u>	<u>7,871,000</u>

26.4 BUDGET IMPEMENTATION

a) Kenya National commission on Human Rights (KNCHR) applied its resources in an efficient and effective manner. The Commission received funds totalling to Kshs 3,166,058 which had not been anticipated during budgeting period. These funds were from various sources such as sale of assets, sale of tender that was not envisaged.

b) There was a payment of Kshs 13,550,832 to other Government Units being a transfer to other Government Entities like Commission on Administrative Justice (CAJ) and National Gender and Equality Commission (NGEC) for them to implement a joint project where KNCHR was the lead implementing partner. This was not anticipated at the time of budgeting.

c) KNCHR paid out Kshs 2,056,884 to German Embassy being a refund of the fund balance after completing implementation of a project the donor had funded. This had not been anticipated at time of budgeting.

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments	Name	Brief Transaction Description	Original Amount 2014/15

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
Sub-Total							
Grand Total							

ANNEX 3 - 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
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	0	0
Buildings and structures	0	0
Transport equipment	89,402,378	68,285,866
Office equipment, furniture and fittings	78,126,126	53,157,701
ICT Equipment, Software and Other ICT Assets	44,399,005	31,425,102
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	211,927,509	152,868,669

There is a prior year adjustment on fixed assets of Kshs 138,192. Overall assets had been overstated by Kshs 138,192 in Financial Year 2014/15 but it has now been adjusted/restated to reflect the true position in the Statement of Assets. This was due to total fixed assets being extracted from SAGE while asset addition was extracted from IFMIS and the same was still being reconciled at close of 2014/15