

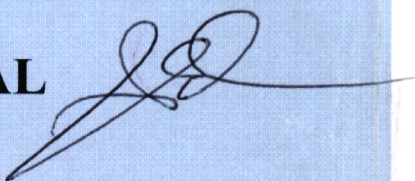
REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper laid
By leader of
majority, Hon
Alan Ojale
On Tuesday 25/11/2014



REPORT

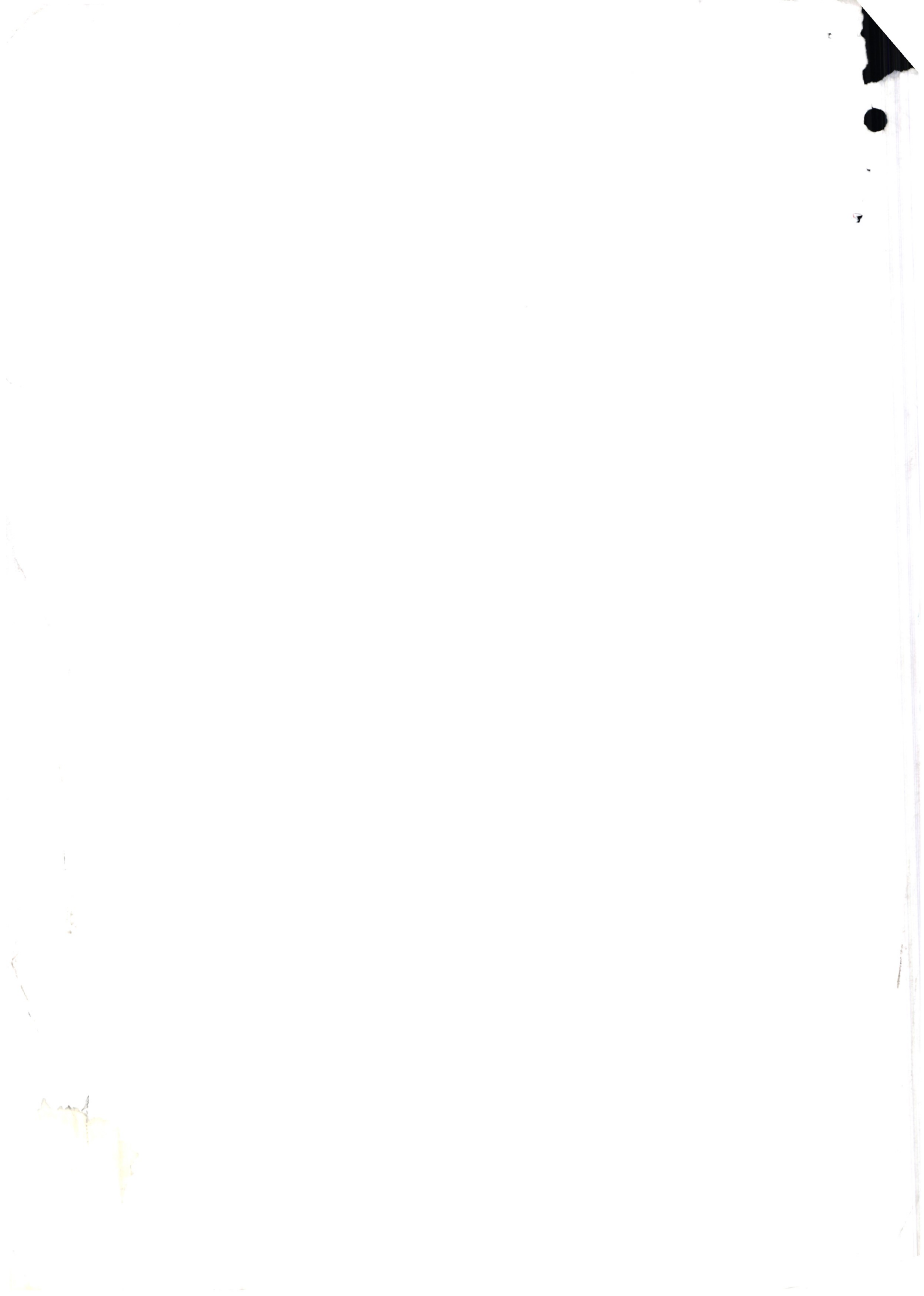
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2013**



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Kenya National Commission on Human Rights (KNCHR) set out pages 16 to 29, which comprise the statement of financial position, the statement of comprehensive income, cash flow statement, the statement of changes in fund balances and the appropriation account for vote R.164 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, Section 20 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.

Accounting Officer's Responsibility for the Financial Statements

The Accounting Officer is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations and Procedures 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 Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 20 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 20 of the Public Audit Act, 2003. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 audit opinion.

Basis for Qualified Opinion

1. Long Outstanding Bank Reconciliation Items

The bank reconciliation statements provided for audit review includes items totalling Kshs.598,520.83 that have been consistently reflected for a long period. No reasons were given for not clearing the items.

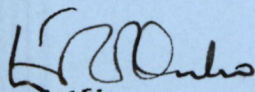
2. Unresolved 2011/2012 Audit Issues

The Commission has not adequately responded to and resolved the following audit issue which was the basis of qualification of the financial statements in the year 2011/2012.

The account receivables balance of Kshs.7,499,791 shown in the statement of financial position as at 30 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 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 fairly present, in all material respects, the financial position of the Kenya National Commission on Human Rights as at 30 June 2013, and of its financial performance and cash flows for the year then ended, in accordance with Government Financial Regulations and Procedures, 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

10 February 2014



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

ANNUAL REPORT

AND

**FINANCIAL STATEMENTS
(VOTE R201)**

30TH JUNE 2013

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1.0 INTRODUCTION

1.1 MANDATE

The commission has two key mandates:

- i. It acts as a watch-dog over the Government in the area of human rights
- ii. It provides key leadership in moving the country towards a human rights state

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Commission's values are rooted on the internationally recognized principles of universality, inalienability, indivisibility, interdependence, interrelatedness and promotion of human rights. More specifically, it endeavors to uphold the following values:

- Independence
- Integrity
- Inclusiveness
- Tolerance
- Accessibility

1.5 KEY STRATEGIC OBJECTIVES

- Promotion of greater adherence to the rule of law
- Advocating increased compliance and adherence to human rights principles and standards
- Enhance protection of human rights through investigation, redress and referrals
- Promote human rights through public education

1.6 STRATEGIC PROGRAMMES

The commission has 14 departments composed of seven programmatic departments and seven support departments through which the commission's goals, key result areas, objectives and core outcomes are realized.

Programmatic departments:

1. Complaints and investigations
2. Redress
3. Research and compliance
4. Reforms and accountability
5. Public education and training
6. Economic, Social and Cultural rights
7. Outreach and regionalization department

Support departments/Units:

8. Public Affairs and Communications
9. Finance
10. Human Resource and Administration
11. Procurement
12. Information and Communication Technology
13. Internal Audit
14. Monitoring and Evaluation

a. KEY STRATEGIC PRIORITIES

During the period under review the Commission's priorities were focused around four Key Result Areas (KRAs), namely:

1. Reduced systemic human rights violations.
2. Increased application of human rights principles and standards in the implementation of the constitution.
3. Increased practice and knowledge of human rights principles and standards in public and private spheres.
4. Organizational growth and development.

Guided by the above KRAs, the commission focused on the following programmatic areas during the period under review (2012/2013);

Handling public complaints on human rights violations was one of the core interventions by the Commission. The Commission received, investigated and provided appropriate redress where human rights were found to have been violated.

In a bid to mainstream human rights into public and private spheres, the Commission conducted human rights based approach to the public, state and non-state agencies in various regions in the country. Trainings were conducted in various institutions such as prison, police and the judiciary among others.

Profiling and enhancing realization of Economic, Social and Cultural rights where KNCHR focused on creating awareness on the rights of IDPs. The public and non-state actors were also sensitized on issues of Business and Human Rights where the commission focused on oil and gas, LAPSET project, Malindi salt among other issues.

On Transitional Justice, KNCHR continued to seek redress for past injustices. This included the reparation processes of the Wagalla Massacre victims.

Research on various human rights issues with the objective of informing the Commission's interventions in relation to legislation, policy implementation and treaty body monitoring and providing appropriate recommendations.

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b. KEY MANAGEMENT STAFF

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.

The Commissioners who served during the year and to the date of this report were:-

Mrs. Fatuma Ibrahim Ali	Commissioner (up to 4 th September 2012)
Mr. Lawrence Mute	Commissioner (Up to 26 th November 2012)
Dr. Samuel Tororei	Commissioner (Up to 8 th January 2012) Ag. Chairperson (from 9 th January 2012 to 26 th November 2012)
Mrs. Fatuma Dullo	Commissioner (Up to 26 th November 2012)
Mrs. Anne Munyiva Kyalo Ngugi	Commissioner (Up to 26 th November 2012) Ag. Chairperson (from 27 th November 2012)
Mr. Mohamed Hallo	Commission Secretary (up to 4 th September 2012)
Dr. Bernard Mogesa	Acting Secretary (from 5 th September 2012 to 4 th December 2012)
Mrs. Patricia Mande Nyaundi	Commission Secretary (from 5 th December 2012)

2.0 MANAGEMENT REPORTS

CHAIRPERSON'S STATEMENT

i. External and Internal Environment

- a. This being an election year the focus of the Commission's activities was ensuring that constitutional standards were adhered to in conducting the first elections since the promulgation of the Constitution.
- b. With this mind the Commission tracked the legislative and institutional reforms to ensure that they were in consonance with the letter and spirit of the Constitution.
- c. The greatest challenge to the full implementation of the Constitution remained the political class. Towards the end of the term of the 10th parliament, the serving Members of Parliament threw caution to the wind as they sought their personal gain at the expense of the national good.
- d. With the memories of the post election violence of the 2007 election hanging as a heavy cloud over the country and the determination that there should not be a re-occurrence, the bulk of the resources both by the government and the traditional donors were tied up in peace and reconciliation activities. This meant that the Commission did not have resources to undertake what it had identified as priorities to prepare for devolution and implementation of the Bill of Rights.
- e. The Elections of March 2013 operationalised the Devolved system of Government of the Country. This has broadened the arena for the Commission. This broadened arena however was not matched by increased budgetary allocation to the Commission.
- f. At the international level there was a financial crisis this meant that there was reduced aid available. Where these resources were available support to the Judiciary, Electoral Management Body and the Peace initiatives were identified as priorities.
- g. Soon after the concluded elections it became evident that the Constitutional Commissions and Independent offices would have strained

relations with the elected leadership. Some leaders were quoted as questioning the relevance or need for constitutional commissions. There were calls to reduce financial allocations to Commissions during the next financial year. This obviously does not provide an enabling environment for commissions to undertake their work.

- h. There was increased synergy among the Constitutional Commissions and Independent Offices following the convening of the Chairperson's Forum.
- i. At the close of the financial year the process of the appointment of the Chair and members of the Commission was yet to be finalized. This state of affairs greatly constrained the commission in the performance of its functions.

ii. An overview of the MDA's accomplishments during the year and challenges met

a. Key Accomplishments

These include:

- ◆ The Opening of the Coast Regional Office in Mombasa. This office will extend the reach of the office so that an increased number of citizens are able to benefit from the services of the Commission.
- ◆ The Effective Monitoring of the 2013 Elections. The successful implementation of the programme contributed to a great extent to the conduct of a peaceful election.
- ◆ The Commission worked well with the Ministry of Justice, National Cohesion and Constitutional Affairs (as it then was) to prepare the 2nd State Report to the Committee against Torture. The committee considered the state report on the 15th and 16th May 2013.
- ◆ The Commission attended the 53rd Ordinary Session of the African Commission on Human Rights and was recognized as being in good standing. As a result of this attendance the Commission has been invited to participate in the Experts Meeting on the Development of Guidelines for Pre-Trial Detention. The Commission has also been invited to serve as

the focal point for the working group on the rights of indigenous persons.

- ◆ The Commission finalized the development of the strategic plan for the period July 2013 to June 2018. This document shall provide a road map to the Commission for the next 5 years and it is anticipated that the Commission in implementing it will contribute to the promotion of a human rights culture within the country that will in turn provide a firm and solid basis for the developmental aspirations of the country.
- ◆ The Commission continued to contribute towards the reform of various institutions including the Judiciary, through the establishment of the Court User Committees and the adoption of the guidelines. The Prisons following the establishment of Human Rights Desk Officers and the opening of Child Day care centres in some prisons. In the Police, as a member of the Usalama Forum, in the preparation of the Draft Police Vetting tool.

b. Challenges

- ◆ The main challenge that the Commission faced was the limited funding that it had at its disposal. This notwithstanding the provisions of Article 249(3) that require that Parliament allocate adequate funds to Constitutional Commissions and Independent offices to enable them effectively carry out their functions.
- ◆ The delay in appointment of the Chair and Commissioners also impeded the work of the Commission.
- ◆ The hostility exhibited to Constitutional Commissions by the Political class also did not provide an enabling environment for the work of the Commission.

Acknowledgements

- ◆ The Commission acknowledges the support extended to it by the Government through the provision of funds.
- ◆ In addition the Commission acknowledges the Staff of the Commission who worked very hard to deliver on the mandate of the Commission notwithstanding the difficult circumstances obtaining.
- ◆ The success of the Commission in the period would have been impossible without the support of its partners in the donor community and the Civil Society, in particular the Commission acknowledges and appreciates the support of the UNDP, GIZ, Dutch Embassy, Norwegian Embassy, European Union, and the British High Commission.



Anne Munyiva Kyalo-Ngugi

Acting Chairperson

ACCOUNTING OFFICER'S REPORT

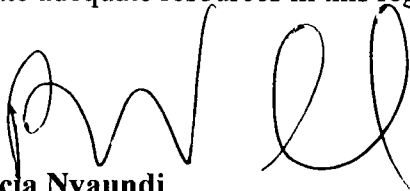
- ◆ The Kenya National Commission on Human Rights is an independent National Human Rights Institution (NHRI) established in accordance with Article 59 of the Constitution and operationalised by the Kenya National Commission on Human Rights Act of 2011.
- ◆ The Commission is organized around seven main 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 3 regional Offices in Wajir, Kitale and Mombasa. Currently the Commission has 97 Staff against an approved staff establishment of 205
- ◆ During the reporting period we commissioned an organizational review by the Department of Personnel Management (DPM) aimed at improving organizational effectiveness and efficiency. The DPM advised that the Commission restructure and have Directorates in place of Departments. The Commission is committed towards implementing the recommendations of the DPM.
- ◆ The Commission will undertake an end of strategic planning period survey to gauge the success of its implementation of the plan for the period 2008 to 2013.

Concluding Remarks

The programmatic activities of the Kenya National Commission on Human Rights are mainly funded by the Development partners and the operating expenses by the Government of Kenya. This scenario needs to change because donors may fail to finance critical programmatic activities that are important to the country.

It is against this background that the Kenya National Commissions on Human Rights' budgetary requirements and the Treasury Ceiling allocation need to be critically addressed. There is need to fund the National Commission adequately during the current MTEF period 2013/2014-2015/2016 especially with the implementation of the Constitution.

The fourth chapter of the Constitution deals with the Bill of Rights and recognizes that the Commission is the principal organ charged with the responsibility of promoting the implementation of this Chapter. The Commission is of the view that in order to enable it effectively carry out its mandate it should be guaranteed adequate resources. We are hopeful that the Government shall prioritize the realization of a human rights state and allocate adequate resources in this regard.



Patricia Nyaundi

Commission Secretary

STATEMENT OF THE ACCOUNTING OFFICER'S FUND RESPONSIBILITIES

Section 4 of the Public Audit Act, 2003 Sections 18,82 and 84 of the Public Finance Management Act, 2012 require the Accounting Officer to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Auditor General for Audit. The responsibilities of an Accounting Officer, including the responsibility for the propriety and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Public Finance Management Act, 2012, Various Other laws, Government Financial Regulations and Procedures and Treasury Circulars issued from time to time.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements, as well adequate systems of internal control.

I further accept responsibility for the attached annual accounts, which have been prepared in conformity with Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the Kenya National Commission on Human Rights Vote 201 as at 30th June, 2013.

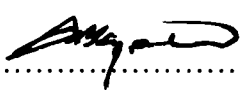
AUDITORS

Pursuant to section 48 (2) of the Kenya National Commission on Human Rights Act No. 14 of 2011, the Commission's Auditors remains the Auditor General under the Kenya National Audit Office of the Government of Kenya.

.....

.....
Commission Secretary

.....
26.9.2013
.....

Date
.....

.....

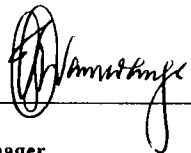
Acting Chairperson

.....
26.09.2013
.....

Date

VOTE R-201 KENYA NATIONAL COMMISSION ON HUMAN RIGHTS AND EQUALITY COMMISSION
STATEMENT OF ASSETS AND LIABILITIES FOR RECURRENT VOTE R201- AS AT 30 JUNE 2013

	2011/2012 Prior Financial Year (Kshs)	2012/2013 Current Year(Kshs)	TOTAL Kshs
ASSETS			
EXCHEQUER ACCOUNT	2,500,000	453,850	2,953,850
TEMPORARY IMPREST	550,260	(313,154)	237,106
RENT DEPOSITS	-	535,995	535,995
STAFF ADVANCE	161,000	(174,963)	(13,963)
PMG BALANCE	5,539,292	8,021,086	13,560,378
	<u>8,750,552</u>	<u>8,522,813</u>	<u>17,273,365</u>
LIABILITIES			
GENERAL ACCOUNT VOTE	<u>8,750,552</u>	<u>8,522,813</u>	<u>17,273,365</u>

Signature  Date 26/09/2013
Finance Manager.

APPENDIX 1

VOTE R201 KENYA NATIONAL COMMISSION ON HUMAN RIGHTS AND EQUALITY COMMISSION
 RECURRENT APPROPRIATION ACCOUNT - FOR THE YEAR ENDED 30TH JUNE 2013

TITLES AND DETAILS	APPROVED ESTIMATES	ACTUAL EXPENDITURE	OVER	UNDER
	kshs	Kshs	Kshs	Kshs
Head 0001				
Unit 01 HEADQUARTERS				
2110200 Basic Wages-Temporary Employees	150,442,481	145,348,893		5,093,588
2210100 Utilities Supplies and Services	216,000	151,801		64,199
2210200 Communication, Supplies and Services	7,695,000	7,606,175		88,825
2210300 Domestic Travel and Subsistence , and Other Transportation Costs-Staff	7,555,450	7,913,880	358,430	
2210500 Printing , Advertising and Information Supplies and Services	8,037,500	5,110,117		2,927,383
2210600 Rentals of Produced Assets	28,174,428	29,173,484	999,056	
2210700 Training Expenses	10,128,689	8,777,237		1,351,452
2210800 Hospitality Supplies and Services	5,160,400	4,263,136		897,264
2210900 Insurance Costs	14,510,000	14,881,457	371,457	
2211100 Office and General Supplies and Services	2,000,000	2,974,234	974,234	
2211200 Fuel Oil and Lubricants	3,608,000	3,165,098		442,902
2211300 Other Operating Expenses	4,280,000	5,019,311	739,311	
2220100 Routine Maintenace- Vehicles and Other Transport Equipment	3,620,000	3,853,835	233,835	
2220200 Routine Maintenace- Other Assets	564,870	764,672	199,802	
2620100 Membership Fees and dues and Subscriptions to International Organizatio	503,032	477,500		25,532
3111000 Purchase of Office Furniture and General Equipment	2,808,000	2,200,575		607,425
3111100 Purchase of Specialised Plant Equipment and Machinery	2,150,000	1,249,630		900,370
NET EXPENDITURE HEAD 0001	251,453,850	242,931,037	3,876,126	12,398,939
TOTAL NET EXPENDITURE VOTE R201	251,453,850	242,931,037	3,876,126	12,398,939

**VOTE R201 KENYA NATIONAL COMMISSION ON HUMAN RIGHTS AND EQUALITY COMMISSION
 RECURRENT APPROPRIATION ACCOUNT - FOR THE YEAR ENDED 30TH JUNE 2013**

ADMINISTRATIVE SEGMENT	APPROVED ESTIMATES (KSHS)	ACTUAL EXPENDITURE (KSHS)	
0001 Kenya National Commission on Human Rights	251,453,850	242,931,037	
Gross Total Expenditure.....	251,453,850	242,931,037	Surplus of Gross Estimates over expenditure Kshs.8,522,813

NOTES TO THE ACCOUNTS
R 201 KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

1 2110200 - Basic Wages - Temporary Employees - Underexpenditure of KShs. 5,093,588

The funds on Personnel Emoluments was under utilized by KShs. 5,093,588 mainly because we had budgeted to recruit new staff members for a new Regional Office which was to be created in the year 2012/2013.

The Commission never recruited these additional members because we did not have adequate funds to open this additional office.

2 2210500 Printing, Advertising and Information Supplies and Services - Underexpenditure of KShs. 2,927,383

There was a an underexpenditure in the budget of KShs 2,927,383.

This was because of annual Human Rights and Democracy Award that had been planned but did not take place due to limited time between budget revision and year closure

The Commission relocated Kes 1,300,000 to this line to fund the award activity during supplementary exercise. which was conducted around December 2012.

3 2210600 Rentals of Produced Assets- Overexpenditure of Kshs. 999,056

There was an overexpenditure of Kshs 999,056

This was because of additional rent for a new office established in Mombasa and became operational in the month of December 2012.

This overexpenditure was envisaged in the last quarter of the financial year and was supposed to be taken care of by the underexpenditure in budget line 2210500

(Printing, Advertisement and Information Supplies and services)

4 2210700 Training Expenses - Underexpenditure of KShs. 1,351,452

There was a an underexpenditure in the budget of KShs 1,351,452.

This was as a result of cost saving measures taken in sourcing for training facilities in the course of the year.



KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

2012-2013

For the year ended 30th June 2013

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Mr. Lawrence Mute	Commissioner (Up to 26 th November 2012)
Dr. Samuel Tororei	Commissioner (Up to 8 th January 2012) Ag. Chairperson (from 9 th January 2012 to 26 th November 2012)
Mrs. Fatuma Dullo	Commissioner (Up to 26 th November 2012)
Mrs. Anne Munyiva Kyalo Ngugi	Commissioner (Up to 26 th November 2012) Ag. Chairperson (from 27 th November 2012)
Mr. Mohamed Hallo	Commission Secretary (up to 4 th September 2012)
Dr. Bernard Mogesa	Acting Secretary (from 5 th September 2012 to 4 th December 2012)
Mrs. Patricia Mande Nyaundi	Commission Secretary (from 5 th December 2012)

2.0 MANAGEMENT REPORTS

CHAIRPERSON'S STATEMENT

- i. External and Internal Environment
 - a. This being an election year the focus of the Commission's activities was ensuring that constitutional standards were adhered to in conducting the first elections since the promulgation of the Constitution.
 - b. With this mind the Commission tracked the legislative and institutional reforms to ensure that they were in consonance with the letter and spirit of the Constitution.
 - c. The greatest challenge to the full implementation of the Constitution remained the political class. Towards the end of the term of the 10th parliament, the serving Members of Parliament threw caution to the wind as they sought their personal gain at the expense of the national good.
 - d. With the memories of the post election violence of the 2007 election hanging as a heavy cloud over the country and the determination that there should not be a re-occurrence, the bulk of the resources both by the government and the traditional donors were tied up in peace and reconciliation activities. This meant that the Commission did not have resources to undertake what it had identified as priorities to prepare for devolution and implementation of the Bill of Rights.
 - e. The Elections of March 2013 operationalised the Devolved system of Government of the Country. This has broadened the arena for the Commission. This broadened arena however was not matched by increased budgetary allocation to the Commission.
 - f. At the international level there was a financial crisis this meant that there was reduced aid available. Where these resources were available support to the Judiciary, Electoral Management Body and the Peace initiatives were identified as priorities.
 - g. Soon after the concluded elections it became evident that the Constitutional Commissions and Independent offices would have strained

relations with the elected leadership. Some leaders were quoted as questioning the relevance or need for constitutional commissions. There were calls to reduce financial allocations to Commissions during the next financial year. This obviously does not provide an enabling environment for commissions to undertake their work.

- h. There was increased synergy among the Constitutional Commissions and Independent Offices following the convening of the Chairperson's Forum.
- i. At the close of the financial year the process of the appointment of the Chair and members of the Commission was yet to be finalized. This state of affairs greatly constrained the commission in the performance of its functions.

ii. An overview of the MDA's accomplishments during the year and challenges met

a. Key Accomplishments

These include:

- ◆ The Opening of the Coast Regional Office in Mombasa. This office will extend the reach of the office so that an increased number of citizens are able to benefit from the services of the Commission.
- ◆ The Effective Monitoring of the 2013 Elections. The successful implementation of the programme contributed to a great extent to the conduct of a peaceful election.
- ◆ The Commission worked well with the Ministry of Justice, National Cohesion and Constitutional Affairs (as it then was) to prepare the 2nd State Report to the Committee against Torture. The committee considered the state report on the 15th and 16th May 2013.
- ◆ The Commission attended the 53rd Ordinary Session of the African Commission on Human Rights and was recognized as being in good standing. As a result of this attendance the Commission has been invited to participate in the Experts Meeting on the Development of Guidelines for Pre-Trial Detention. The Commission has also been invited to serve as

the focal point for the working group on the rights of indigenous persons.

- ◆ The Commission finalized the development of the strategic plan for the period July 2013 to June 2018. This document shall provide a road map to the Commission for the next 5 years and it is anticipated that the Commission in implementing it will contribute to the promotion of a human rights culture within the country that will in turn provide a firm and solid basis for the developmental aspirations of the country.
- ◆ The Commission continued to contribute towards the reform of various institutions including the Judiciary, through the establishment of the Court User Committees and the adoption of the guidelines. The Prisons following the establishment of Human Rights Desk Officers and the opening of Child Day care centres in some prisons. In the Police, as a member of the Usalama Forum, in the preparation of the Draft Police Vetting tool.

b. Challenges

- ◆ The main challenge that the Commission faced was the limited funding that it had at its disposal. This notwithstanding the provisions of Article 249(3) that require that Parliament allocate adequate funds to Constitutional Commissions and Independent offices to enable them effectively carry out their functions.
- ◆ The delay in appointment of the Chair and Commissioners also impeded the work of the Commission.
- ◆ The hostility exhibited to Constitutional Commissions by the Political class also did not provide an enabling environment for the work of the Commission.

Acknowledgements

- ◆ The Commission acknowledges the support extended to it by the Government through the provision of funds.
- ◆ In addition the Commission acknowledges the Staff of the Commission who worked very hard to deliver on the mandate of the Commission notwithstanding the difficult circumstances obtaining.
- ◆ The success of the Commission in the period would have been impossible without the support of its partners in the donor community and the Civil Society, in particular the Commission acknowledges and appreciates the support of the UNDP, GIZ, Dutch Embassy, Norwegian Embassy, European Union, and the British High Commission.



Anne Munyiva Kyalo-Ngugi

Acting Chairperson

ACCOUNTING OFFICER'S REPORT

- ◆ 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 operationalised 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 3 regional Offices in Wajir, Kitale and Mombasa. Currently the Commission has 97 Staff against an approved staff establishment of 205
- ◆ During the reporting period we commissioned an organizational review by the Department of Personnel Management (DPM) aimed at improving organizational effectiveness and efficiency. The DPM advised that the Commission restructure and have Directorates in place of Departments. The Commission is committed towards implementing the recommendations of the DPM.
- ◆ The Commission will undertake an end of strategic planning period survey to gauge the success of its implementation of the plan for the period 2008 to 2013.

Concluding Remarks

The programmatic activities of the Kenya National Commission on Human Rights are mainly funded by the Development partners and the operating expenses by the Government of Kenya. This scenario needs to change because donors may fail to finance critical programmatic activities that are important to the country.

It is against this background that the Kenya National Commissions on Human Rights' budgetary requirements and the Treasury Ceiling allocation need to be critically addressed. There is need to fund the National Commission adequately during the current MTEF period 2013/2014-2015/2016 especially with the implementation of the Constitution.

The fourth chapter of the Constitution deals with the Bill of Rights and recognizes that the Commission is the principal organ charged with the responsibility of promoting the implementation of this Chapter. The Commission is of the view that in order to enable it effectively carry out its mandate it should be guaranteed adequate resources. We are hopeful that the Government shall prioritize the realization of a human rights state and allocate adequate resources in this regard.



Patricia Nyaundi

Commission Secretary

STATEMENT OF THE ACCOUNTING OFFICER'S FUND RESPONSIBILITIES

Section 4 of the Public Audit Act, 2003 Sections 18,82 and 84 of the Public Finance Management Act, 2012 require the Accounting Officer to prepare and sign accounts for each financial year relating to their areas of responsibility within three months and transmit them to the Auditor General for Audit. The responsibilities of an Accounting Officer, including the responsibility for the propriety and regularity of the public finances, for keeping proper financial and accounting records, for safeguarding the assets within their responsibility and for ensuring funds entrusted to them are applied only for the purposes intended and approved by Parliament, are set out in the Public Finance Management Act, 2012, Various Other laws, Government Financial Regulations and Procedures and Treasury Circulars issued from time to time.

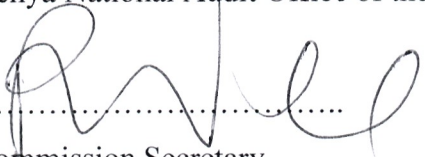
I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statements, as well adequate systems of internal control.

I further accept responsibility for the attached annual accounts, which have been prepared in conformity with Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the Kenya National Commission on Human Rights Vote 201 as at 30th June, 2013.

AUDITORS

Pursuant to section 48 (2) of the Kenya National Commission on Human Rights Act No. 14 of 2011, the Commission's Auditors remains the Auditor General under the Kenya National Audit Office of the Government of Kenya.


.....
Commission Secretary

26.9.2013
.....

Date

.....
Acting Chairperson

24.09.2013
.....
Date

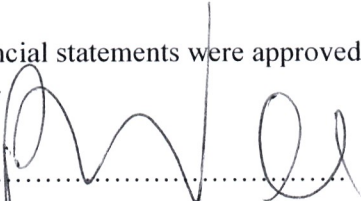
3.0 FINANCIAL STATEMENTS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2013

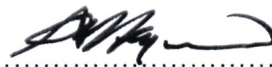
REVENUE	Notes	2013 Kshs	2012 Kshs
Grants Received	7	344,580,065	434,334,706
Grant income		322,701,809	418,899,760
TOTAL REVENUE		322,701,809	418,899,760
OPERATING EXPENSES			
Personnel costs	9	164,923,811	128,612,964
Programme support costs	10	82,553,263 X	55,550,357
Programme costs	11	75,224,735	234,736,440
Total Expenses		322,701,809	418,899,760
SURPLUS FOR THE YEAR:		34,980,239	39,189,092

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2013

	<u>Notes</u>	<u>2013 Kshs.</u>	<u>2012 Kshs.</u>
NON-CURRENT ASSETS			
Property, Plant and equipment	2	34,980,239	39,189,092
CURRENT ASSETS			
Inventories	3	1,325,204	1,044,520
Grant receivable		365,358	354,003
Accounts receivables	4	6,461,065	7,499,791
Cash and cash equivalents	5	57,493,804	65,474,583
		<u>65,645,432</u>	<u>74,372,897</u>
TOTAL ASSETS		<u><u>100,625,671</u></u>	<u><u>113,561,988</u></u>
FUND BALANCE AND LIABILITIES			
FUND BALANCE			
General reserve	6	2,491,674	2,491,674
Capital grants	6	34,980,239	39,189,092
Deferred income		61,974,948	61,540,228
CURRENT LIABILITIES			
Accounts payables	8	1,178,810	10,340,995
TOTAL FUND BALANCE AND LIABILITIES		<u><u>100,625,671</u></u>	<u><u>113,561,988</u></u>

The financial statements were approved by the Commissioners on 19th September 2013 and signed on its behalf by


.....
Patricia Mande Nyaundi
Commission secretary


.....
Ann Munyiva Ngugi
Acting Chairperson

**STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED 30TH JUNE 2013**

Details	General/Capital Reserves Kshs
As at 1st July 2011	33,718,738
Additions & Disposals	17,582,111
Depreciation	(9,620,083)
As at 30th June 2012	<u>41,680,766</u>
As at 1st July 2012	41,680,766
Additions & Disposals	3,970,290
Depreciation	(8,179,290)
As at 30th June 2013	<u>37,471,913</u>

Capital reserves relate to net capital value of the property and equipment, being capital grants received from the funding agencies.

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE 2013**

	<u>Notes</u>	<u>2013 Kshs</u>	<u>2012 Kshs</u>
Operating Activities			
Cash flows from operating activities	I&E	(4,208,853)	7,962,028
Depreciation		8,179,290	9,620,083
Sale proceeds		237,696	-
Loss on disposal of fixed assets		-	-
Operating surplus before working capital changes		4,208,133	17,582,111
Working Capital Changes			
Inventories		(280,684)	(237,597)
Accounts receivable	4	1,038,725	(1,281,039)
Grants receivable		(11,355)	563,774
Accounts payable	8	(9,162,185)	(4,557,697)
Deferred income		434,720	(2,710,939)
		(7,980,779)	(8,223,499)
Net cash flows generated by operating activities		(3,772,647)	9,358,612
Investing Activities			
Acquisition of Fixed Assets	2	(4,208,133)	(17,582,111)
Net increase in cash and cash equivalents	5	(7,980,779)	(8,223,499)
Cash and cash equivalents at beginning of the year		65,474,583	73,698,082
Cash and cash equivalents at end of year	5	57,493,804	65,474,583

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2013

1. ACCOUNTING POLICIES.

The financial statements have been prepared in accordance with International Financial Reporting Standards. The principal accounting policies adopted remain unchanged from the previous year and are stated below:

- a) **Basis of accounting**
The financial statements are prepared on the historical cost basis.
- b) **Income recognition**
Income comprises grants from various donors and other income. Operating grants are recognized over the period necessary to match them with related expenses.
- c) **Expenditure**
Expenditure comprises expenses incurred directly for and in support of programme activities. These are recognized on accrual basis.
- d) **Property and equipment**
Property and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the reducing balance method at annual rates estimated to write off carrying values of the assets over their expected useful lives. The annual depreciation rates used are:

Computers & Printers	33.33%
Office Equipment	12.5%
Furniture, Partitions & Fittings	12.5%
Motor Vehicles	25%

Full depreciation is charged in the year of purchase / acquisition and none in the year of disposal.
- e) **Foreign currency translations.**
Foreign currency grants and transactions during the year are converted into Kenya Shillings at rates ruling at the transactions dates. Gains and losses on exchange are dealt with in the Income Statement.
- f) **Retirement benefits costs**
The Commission contributes to a statutory defined contribution provident scheme and to the National Social Security Fund (NSSF). Contributions to NSSF are determined by local statute and are currently limited to Kshs 200 per employee per month, while those to the provident fund scheme is 10% of the basic monthly salary for all secretariat staff. The Commission's contributions to the above schemes are charged in the income and expenditure account in the year to which they relate.
- g) **Cash and cash equivalents**
Cash and cash equivalents comprise balances held in current accounts with banks and cash on hand.
- h) **Deferred income**
Unexpended grant receipts are deferred and recognized as income when the related expenses are incurred.

j) **Comparatives**

Where necessary, comparative figures have been adjusted to enable them conform to changes in presentation in the current year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30TH JUNE 2013

2. PROPERTY AND EQUIPMENT

	Computers		Office		Partitions, Furniture & Fittings		Motor Vehicles		Total Kshs.
	Kshs.	Kshs.	Equipment Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		
COST									
At 1 July 2012	25,475,031	14,583,893	34,819,638	42,982,307	117,860,869				
Additions	1,714,630	2,518,095	(24,592)		4,208,133				
Less: disposals	(60,000)	-	-	(2,196,441)	(2,256,441)				
At 30 June 2013	27,129,661	17,101,988	34,795,046	40,785,866	119,812,561				
DEPRECIATION									
At 1 July 2012	18,527,458	5,662,623	19,589,043	34,892,653	78,671,777				
Charge for the Year	2,881,178	1,429,921	1,900,750	1,967,441	8,179,290				
Less: depreciation on disposals	(42,196)			(1,976,549)	(2,018,745)				
At 30 June 2013	21,366,440	7,092,544	21,489,793	34,883,545	84,832,322				
NET BOOK VALUE									
At 30 June 2013	5,763,220	10,009,444	13,305,253	5,902,322	34,980,239				
At 30 June 2012	6,947,573	8,921,270	15,230,595	8,089,655	39,189,092				

The Commission maintains a memorandum account showing details of the existing property and equipment at any one time.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH JUNE 2013

3. INVENTORIES

Inventories comprise stationery stocks valued at the lower of their cost and net realizable values. No provision is made for obsolete, slow moving and defective stocks. The closing stock figure stood at Kshs 1,325,204.

4. ACCOUNTS RECEIVABLES

DETAILS	2013 Kshs.	2012 Kshs.
Banker's Guarantee for Fuel – Total Kenya	930,000	930,000
Rent deposit –Mombasa office	270,000	
Interproject	191,964	179,338
Rent deposit - CVS Plaza	3,314,981	2,778,986
Rent deposit – Kapenguria Office	60,000	60,000
Airtel telephone lines deposit	101,000	101,000
Safaricom telephone lines deposit	100,000	100,000
Staff Imprests	436,268	1,993,552
Staff Advances	1,056,853	1,356,916
TOTAL	6,461,066	7,499,791

5. CASH AND CASH EQUIVALENTS

For the purpose of the cash flow, cash and cash equivalents comprise: -

DETAILS	2013 Kshs.	2012 Kshs.
Bank and cash balances	57,493,804	65,474,583

6. RESERVES

DETAILS	2013 Kshs.	2011 Kshs.
Capital reserves	34,980,239	39,189,092
General reserves	2,491,674	2,491,674
	37,471,913	41,680,766

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH JUNE 2013**7. GRANTS RECEIVED AND MONIES REFUNDED TO DONORS :**

FUNDING

RECEIPTS FROM DONORS	Kshs
GOK	251,000,000
OHCHR(123)	100,000
BHC	30,000,000
Other Income	2,238,843
GIZ-113-Social Justice	9,076,141
GIZ-115- GOGO	5,402,084
UNCHR –IDP (119)	14,325,330
UNDP (117)	32,437,667
Total	344,580,065
REFUND TO DONORS	
Norway (105)	17,834,626
UNHCR (119)	3,366,128
Total	21,200,754

- During the 2012/2013 financial year the Kenya National Commission on Human Rights received a total grant income of kshs.344,580,065 as detailed above.
- In the same period kshs.17, 834,626 and kshs.3, 366,128 were refunded to the Norwegian Embassy and the United Nations High Commission for Refugees respectively. These were balances of unutilized funds for projects that had come to closure.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH JUNE 2013**

Government of Kenya (GOK) - Fund:

The grant supported operational support costs such as wages and salaries, operations and maintenance, and donor counterpart contributions. It does not include the salaries and allowances for Commissioners which is met directly through the Consolidated Fund.

United Nations High Commissioner for Refugees (UNHCR) IDP PHASE II

The grant supported Internally Displaced Persons (IDPs) Phase II. It strengthened the Protection Working Groups on Internally Displaced Persons through protection monitoring, coordination, advocacy and capacity building.

GIZ Social Justice

The grant supports Social Justice, Reconciliation and National Cohesion.

GIZ Good Governance

The grant supports Promotion of Good Governance through strengthening investigative, redress and institutional capacities.

United Nations Development Program (UNDP)

The grant supports the realization of Human Rights and Access to Justice in Kenya

Office of the High Commissioner for Human Rights (OHCHR)

The grant supported Governance issues in the Coastal Region

British High Commission (BHC)

The grant supported 2013 Kenya Election Human Rights and Conflict Monitoring Project.

None of the grants or donations were made or received for purposes of influencing the decision or ability of the Commission.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH JUNE 2012

8. ACCOUNTS PAYABLES

DETAILS	2013 Kshs.	2012 Kshs.
Amounts falling due within one year	<u>1,178,810</u>	<u>10,340,995</u>

9. STAFF COSTS

DETAILS	2013 Kshs.	2012 Kshs.
Salaries and benefits -Staff	151,062,617	117,390,495
Medical Insurance Scheme	13,861,193	11,222,469
TOTAL	<u>164,923,810</u>	<u>128,612,964</u>

The salaries and benefits of Commissioners (five) were paid directly to them by Treasury from the consolidated Fund and are not included under staff costs.

10. PROGRAMME SUPPORT COSTS

DETAILS	2013 Kshs.	2012 Kshs.
Office Rent	29,173,484	26,271,267
Telephone and E-Mail	7,589,014	4,694,022
E-Mail & Internet services		1,717,260
Printing and Stationery	5,112,117	2,942,853
Postage and deliveries		350,689
Equipment Repairs and Maintenance	1,199,345	1,550,273
Office utilities		1,774,436
Advertisement costs		1,705,766
Legal fees		1,000
Hospitality, supplies & services	4,276,636	
Domestic travel & subsistence	6,446,800	
Equipment Insurance	1,020,264	725,455
Other operating expenses	5,028,628	
Bank charges		455,077
Subscriptions	477,500	757,963
Training internal	8,777,237	4,860,852
Team Building		3,105,730
Conference & workshop		1,979,728
Cleaning services		977,960
Security services		733,176
Routine maintenance vehicles	3,852,392	
Office & general supplies & services	3,201,937	
Fuel, oil and Lubricants	3,165,098	
Library Materials & newspapers		326,447
Electricity bill		177,866
Utilities, Supplies & services	151,801	
Water bills		163,478
Transitory Authority trainings	3,081,010	
Guest house utilities		77,000
Consultancy		202,060
TOTAL	<u>82,553,263</u>	<u>55,550,357</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH JUNE 2013**11. PROGRAMME COSTS**

	2013	2012
DETAILS	ACTUAL	ACTUAL
	Kshs.	Kshs.
Programme expenses		
Complaints & Investigations	5,636,920	8,399,234
Redress	1,068,084	18,357,820
Human Rights Education (PET)	6,348,966	15,516,106
Reforms & Accountability	36,063,659	27,805,870
Economic and social	12,530,634	22,716,748
Research & compliance	2,757,510	17,207,126
Regional outreach	685,979	7,376,329
Wajir regional office	341,796	
Kitale regional office	175,310	
PAC	159,643	
Monitoring & evaluation	1,383,595	
Setting of region Office	4,582,310	
Strategic planning	390,330	
Vehicle running and maintenance.		14,782,206
Disbursement	3,100,000	102,575,001
TOTAL	75,224,735	234,736,440

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH JUNE 2013

12. MANDATE

The Commission is domiciled and is established in Kenya under the Kenya National Commission on Human Rights Act (No.14 of 2011).

13. CURRENCY

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

APPENDIX 1

VOTE R201 KENYA NATIONAL COMMISSION ON HUMAN RIGHTS AND EQUALITY COMMISSION

RECURRENT APPROPRIATION ACCOUNT - FOR THE YEAR ENDED 30TH JUNE 2013

TITLES AND DETAILS	APPROVED ESTIMATES	ACTUAL EXPENDITURE	OVER	UNDER
	kshs	Kshs	Kshs	Kshs
Head 0001				
Unit 01 HEADQUARTERS				
2210200 Basic Wages-Temporary Employees	150,442,481	145,348,893		5,093,588
2210100 Utilities Supplies and Services	216,000	151,801		64,199
2210200 Communication, Supplies and Services	7,695,000	7,606,175		88,825
2210300 Domestic Travel and Subsistence , and Other Transportation Costs-Staff	7,555,450	7,913,880	358,430	
2210500 Printing , Advertising and Information Supplies and Services	8,037,500	5,110,117		2,927,383
2210600 Rentals of Produced Assets	28,174,428	29,173,484	999,056	
2210700 Training Expenses	10,128,689	8,777,237		1,351,452
2210800 Hospitality Supplies and Services	5,160,400	4,263,136		897,264
2210900 Insurance Costs	14,510,000	14,881,457	371,457	
2211100 Office and General Supplies and Services	2,000,000	2,974,234	974,234	
2211200 Fuel Oil and Lubricants	3,608,000	3,165,098		442,902
2211300 Other Operating Expenses	4,280,000	5,019,311	739,311	
2220100 Routine Maintenance- Vehicles and Other Transport Equipment	3,620,000	3,853,835	233,835	
2220200 Routine Maintenance- Other Assets	564,870	764,672	199,802	
2620100 Membership Fees and dues and Subscriptions to International Organizations	503,032	477,500		25,532
3111000 Purchase of Office Furniture and General Equipment	2,808,000	2,200,575		607,425
3111100 Purchase of Specialised Plant Equipment and Machinery	2,150,000	1,249,630		900,370
NET EXPENDITURE HEAD 0001	251,453,850	242,931,037	3,876,126	12,398,939
TOTAL NET EXPENDITURE VOTE R201	251,453,850	242,931,037	3,876,126	12,398,939

APPENDIX II
KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)
SUPPORT TO THE REALIZATION OF HUMAN RIGHTS AND ACCESS TO JUSTICE IN KENYA
PERIOD JANUARY 2012- DECEMBER 2012
UNDP BUDGET COMPARISON
FOR THE PERIOD ENDING 30TH JUNE 2013

SUB- ACTIVITIES	BUDGET	ACTUAL	VARIANCE	Burn
	KSHS	KSHS	KSHS	Rate %
INCOME				
Balance b/f				
Grants receivable	134,400,000.00	32,437,667.00	101,962,333.00	24%
Total Income	134,400,000.00	32,437,667.00	101,962,333.00	24%
EXPENDITURE				
Support transition of the Article 59 Commissions through re-branding PAC	2,000,000.00	159,643.00	1,840,357.00	8%
clinics and (PAC/PET)	1,800,000.00	1,602,861.00	197,139.00	89%
Elaborate new mandates with related Government agencies PAC	1,500,000.00		1,500,000.00	0%
Establish mechanisms for coordination of article 59 Commissions (quarterly meetings) SECRETARY (M&E)	8,000,000.00	864,994.00	7,135,006.00	11%
Website re-design and interlinking PAC/IT	2,000,000.00		2,000,000.00	0%
Strategic planning for KNCHR, NGEC and CAJ SECRETARY	3,000,000.00		3,000,000.00	0%
Research and preparation of special reports and annual reports under Article 254 of the Constitution and specific	1,000,000.00	390,330.00	609,670.00	39%
Monitor and advise on Government treaty obligations RESEARCH (ECOSOC)	3,000,000.00		3,000,000.00	0%
Monitor and advise on implementation of UPR recommendations. RESEARCH	1,500,000.00	1,075,842.60	424,157.40	72%
Institutional strengthening to enhance accessibility of the Commission through setting up of 1 regional office Coastal	15,000,000.00	4,582,310.20	10,417,689.80	31%
Institutional strengthening through recruitment of staff. HR (UNDP scales vehicle. HR (IT)	10,000,000.00		10,000,000.00	0%
Strengthen internal systems on IT, Procurement and Finance. ADMIN	2,000,000.00		2,000,000.00	0%
Establishment and management of M&E and Learning systems. M and E	4,000,000.00	551,530.00	3,448,470.00	14%
Disseminate a manual and guidelines for HRBA training for both state actors.	2,000,000.00		2,000,000.00	0%
Conduct HRBA training of trainers for government staff, and create a sustainable mechanism of HRBA training	6,000,000.00		6,000,000.00	0%
Conduct HRBA capacity building trainings Government officers including at the County level (6 trainings).	7,200,000.00		7,200,000.00	0%
Conduct human rights trainings for police and prisons officers.	4,000,000.00	4,009,800.00	(9,800.00)	100%
Conduct media training for journalists working in/with marginalized communities.	2,000,000.00		2,000,000.00	0%
Strengthen internal institutional capacity on the HRBA through 2 workshops.	1,800,000.00	479,500.00	1,320,500.00	27%
Document and share lessons learnt on integrating human rights in all phases of the project cycle within government.	2,000,000.00		2,000,000.00	0%
Create awareness of the Bill of Rights in the Constitution. ECOSOC	5,000,000.00	819,452.40	4,180,547.60	16%
Monitor and advice on operationalization of economic, social and cultural rights under the Bill of Rights, include	4,000,000.00	378,775.00	3,621,225.00	9%
Build the capacity of the Judiciary to interpret the Bill of Rights. REDRESS	3,000,000.00	21,250.00	2,978,750.00	1%
International Human Rights Day celebrations.	1,500,000.00	494,250.00	1,005,750.00	33%
Strengthen the complaints handling mechanisms of article 59 Commissions .	2,000,000.00		2,000,000.00	0%
set up of an efficient referral mechanisms for complaints handling.	2,000,000.00	802,074.00	1,197,926.00	40%
Promote utilization of traditional justice system (North Eastern and Turkana regions). KITALE OFFICE	1,250,000.00	1,008,356.00	241,644.00	81%
Promote utilization of traditional justice system (North Eastern and Turkana regions). WAJIR OFFICE	1,250,000.00		1,250,000.00	0%
Pilot utilization of public interest litigation under the Constitution (2 cases).	1,800,000.00	421,960.00	1,378,040.00	23%
Penal reform: build the capacity of prisons human rights desk officers in all Prisons.	2,500,000.00	427,300.00	2,072,700.00	17%
Monitor utilization of the capacity built to enhance protection of human rights of persons in detention.	750,000.00		750,000.00	0%
Monitor places of detention to asses conditions under which inmates are held.	2,000,000.00	794,000.00	1,206,000.00	40%
Judicial reforms: Support the setting up and use of court users committees (8).	2,400,000.00	323,239.00	2,076,761.00	13%
Monitor and document best practices by CuCs for replication.	750,000.00	275,580.00	474,420.00	37%
Security sector reforms: Monitor and advise on initiatives on police reforms.	3,000,000.00	2,190,114.00	809,886.00	73%
Monitor media reporting on human rights violations concerning marginalized communities.	600,000.00		600,000.00	0%
Engage with the TJRC implementation Committee on implementation of recommendations.	1,800,000.00	968,355.00	831,645.00	54%
Monitor implementation of the recommendations of the TJRC.	2,000,000.00	584,400.00	1,415,600.00	29%
Advise on measures on reparations and vetting of public officers as part of TJ initiatives.	2,000,000.00		2,000,000.00	0%
Lobby for reform of laws, policies and institutions in line with TJRC recommendations.	2,000,000.00		2,000,000.00	0%
Support local initiatives on enhancing awareness and understanding of the ICC process.	3,000,000.00		3,000,000.00	0%
Mainstream human rights indicators in the performance contracting process, MTP2 and the V2030	4,000,000.00		4,000,000.00	0%
Build the capacity of state actors on issues of disability, gender and marginalized groups	2,500,000.00	849,515.00	1,650,485.00	34%
Facilitate development of a strong community of practice on human rights / HRBA	2,500,000.00		2,500,000.00	0%
Project Monitoring and Evaluation by development partners and implementers	1,000,000.00		1,000,000.00	0%
Bank charges	-	98,600.00	(98,600.00)	
Disbursement -Other Partners	-	3,100,000.00	(3,100,000.00)	
Total	134,400,000.00	27,274,031.20	110,324,568.80	20%
Net Surplus/ (Deficit)	-	5,163,635.80		

APPENDIX III

KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)

2013 KENYA ELECTION HUMAN RIGHTS AND CONFLICT MONITORING PROJECT-K122

BRITISH HIGH COMMISSION BUDGET COMPARISON

FOR THE PERIOD ENDING 30TH JUNE 2013

				APPROVED	ACTUAL	VARIANCE	Burn
				BUDGET	KSHS	KSHS	Rate %
				KSHS			
	INCOME						
	Balance b/forward						
	Grants receivable			40,967,500.00	30,000,000.00	10,967,500.00	73%
	Total Income			40,967,500.00	30,000,000.00	10,967,500.00	73%
	EXPENDITURE						
612	Vehicle hire	20,000	64	1,280,000.00	1,218,150.00	61,850.00	95%
613	Daily subsistence Allowance	10,000	192	1,920,000.00	1,703,516.00	216,484.00	89%
614	Stakeholder/press briefings	40,000	8	320,000.00	119,000.00	201,000.00	37%
615	Fuel-follow up with relevant agencies	10,000	10	100,000.00		100,000.00	0%
616	Meal allowance-follow up with relevant agencies	1,250	30	37,500.00		37,500.00	0%
617	Court fees, filing	30,000	6	180,000.00	133,025.00	46,975.00	74%
618	Vehicle hire	20,000	192	3,840,000.00	2,237,835.00	1,602,165.00	58%
619	Daily subsistence Allowance	10,000	576	5,760,000.00	4,640,640.00	1,119,360.00	81%
620	Communication	5,000	10	50,000.00	27,500.00	22,500.00	55%
621	Tea & Snacks for consultative forums	15,000	20	300,000.00	35,002.00	264,998.00	12%
622	Fuel-follow up with duty bearers	20,000	16	320,000.00	122,415.00	197,585.00	38%
623	Daily subsistence Allowance-follow up with duty bearers	10,000	72	720,000.00		720,000.00	0%
624	Editing periodic reports	300	3,000	900,000.00		900,000.00	0%
625	Dissemination of report	50,000	5	250,000.00	220,400.00	29,600.00	88%
626	Cameras	10,000	50	500,000.00	727,600.00	(227,600.00)	146%
627	Voice recorders	6,000	40	240,000.00		240,000.00	0%
628	Communication-Hot line	100,000	4	400,000.00	235,368.90	164,631.10	59%
629	Salary-Project coordinator	80,000	7	560,000.00	262,316.00	297,684.00	47%
630	salary- Data entry clerks	20,000	10	200,000.00		200,000.00	0%
631	Salary-Election Monitors	25,000	320	8,000,000.00	6,489,256.05	1,510,743.95	81%
632	Accomodation	10,000	270	2,700,000.00	1,801,536.00	898,464.00	67%
633	Transport reimbursement	2,500	90	225,000.00	123,100.00	101,900.00	55%
634	Media monitoring fees	150,000	4	600,000.00	289,884.00	310,116.00	48%
635	Vehicle hire	20,000	48	960,000.00	1,071,370.00	(111,370.00)	112%
636	Daily subsistence Allowance	10,000	144	1,440,000.00	1,206,000.00	234,000.00	84%
637	Stakeholder consultations	50,000	24	1,200,000.00		1,200,000.00	0%
638	Conference package	10,000	50	500,000.00		500,000.00	0%
639	Transport reimbursement	2,500	50	125,000.00	743,364.90	(618,364.90)	595%
640	Design and printing brochures	5,500	500	2,750,000.00	488,000.00	2,262,000.00	18%
641	Consultancy	600,000	1	600,000.00		600,000.00	0%
642	Printing (Hard copies)	1,000	500	500,000.00		500,000.00	0%
643	Electronic copies	2,000	150	300,000.00		300,000.00	0%
644	Conference package	3,500	200	700,000.00		700,000.00	0%
645	Accomodation	10,000	100	1,000,000.00		1,000,000.00	0%
646	Transport	5,000	100	500,000.00		500,000.00	0%
647	Postage	200	200	40,000.00		40,000.00	0%
648	Fuel-parcel delivery	50,000	1	50,000.00		50,000.00	0%
649	Consultant	400,000	1	400,000.00		400,000.00	0%
650	Meals	2,000	60	120,000.00		120,000.00	0%
651	Fuel	40,000	2	80,000.00	-	80,000.00	0%
652	Transport reimbursement	40	2,500	100,000.00		100,000.00	0%
653	Accomodation	10,000	20	200,000.00		200,000.00	0%
	Bank charges			-	67,654.00	(67,654.00)	
	Total			40,967,500.00	23,962,932.85	18,493,764.40	58%
	Net Surplus/ (Deficit)			-	6,037,067.15		

APPENDIX IV
KENYA NATIONAL COMMISSION ON HUMAN RIGHTS
GIZ SOCIAL JUSTICE
BUDGET COMPARISON
FOR THE PERIOD ENDING 30 JUNE 2013

DETAILS	BUDGET	2011/2012	2012/2013	VARIANCE
	KSHS	ACTUAL	ACTUAL	KSHS
INCOME		KSHS	KSHS	
Balance B/F		130,805.00	3,217,959.00	
Grants receivable	34,000,000.00	18,814,443.00	9,076,141.00	6,109,416.00
Total Income	34,000,000.00	18,945,248.00	12,294,100.00	6,109,416.00
EXPENDITURE				
Truth, Justice and Reconciliation (TJRC) process	9,000,000.00	8,029,526.00	830,464.00	140,010.00
Elections 2012	4,500,000.00	43,250.00		4,456,750.00
Regional social justice issues	4,000,000.00	656,504.00	3,432,166.00	(88,670.00)
Joint coordination with the strategic partners	3,500,000.00	1,206,035.00	197,686.00	2,096,279.00
Expert Support	13,000,000.00	5,756,460.00	5,986,299.00	1,257,241.00
Office Administrative costs		35,514.00	11,400.00	(46,914.00)
Total	34,000,000.00	15,727,289.00	10,458,015.00	7,814,696.00
Net surplus/(Deficit)		3,217,959.00	1,836,085.00	

APPENDIX V
KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)
GIZ (GOOD GOVERNANCE)
BUDGET COMPARISON
FOR THE PERIOD ENDING 30TH JUNE 2013

SUB- ACTIVITIES	BUDGET	2011/2012	2012/2013	VARIANCE
	KSHS	ACTUAL KSHS	ACTUAL KSHS	
INCOME				
Balance b/forward			192,696.00	
Grants receivable	12,800,000.00	5,760,000.00	5,402,084.00	1,637,916.00
Total Income	12,800,000.00	5,760,000.00	5,594,780.00	1,637,916.00
Human rights violations investigation missions	2,000,000.00	1,232,960.00	672,753.00	94,287.00
Rapid response missions on reported HR violations	1,850,000.00	1,268,630.00	101,000.00	480,370.00
Investigation capacity assessment-protocols, methodology and reporting	1,301,970.00	44,000.00	56,930.00	1,201,040.00
Development and production of customised materials	950,000.00		522,536.80	427,463.20
Workshop-Cascaded one stop public complaints and referral service centres concept agreed upon by all actors	1,664,060.00	1,291,210.00	377,000.00	(4,150.00)
Capacity building on ADR	900,000.00	464,000.00	294,580.00	141,420.00
Identification and filing of HR violation cases for judicial review-GBV/AJ	2,000,000.00	283,767.00	343,815.00	1,372,418.00
Curriculum development on the right based approach	-			-
Workshop-Review and finalize the Human Rights policy in accordance to the constitution	982,000.00	329,662.00	487,600.00	164,738.00
Half day workshop with GJLOs MDAs mandated constitution implementation task forces on HRBA and bill of rights	-	6,475.00		(6,475.00)
Training and Workshop-Review of strategic plan/Change strategy development workshop with KNHREC commissioners and Heads of programs	894,030.00	90,370.00	613,265.00	190,395.00
workshop on M&E / result based management	661,970.00	543,280.00	46,250.00	72,440.00
vehicle for elections	1,220,000.00		1,119,000.00	101,000.00
Bank charges		12,950.00	15,140.00	(28,090.00)
ICPRM	50,000.00			
TOTAL	14,474,030.00	5,567,304.00	4,649,869.80	4,206,856.20
Net Surplus/(Deficit)		192,696.00	944,910.20	

APPENDIX VI
KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)
INTERNALLY DISPLACED PERSONS (IDP2)
UNHCR BUDGET COMPARISON
FOR THE PERIOD ENDING 30 JUNE 2013

DETAILS	BUDGET	2011/2012	2012/2013	VARIANCE
	KSHS	ACTUAL	ACTUAL	KSHS
INCOME		KSHS	KSHS	
Balance B/F			2,144,524.00	
Grants receivable	19,100,440.00	4,775,110.00	10,959,202.10	3,366,127.90
Total Income	19,100,440.00	4,775,110.00	13,103,726.10	3,366,127.90
Law and Policy				
Training Fund Grant	1,400,000.00	-	334,760.00	1,065,240.00
National Personnel Costs	1,440,000.00		757,690.00	682,310.00
Sub-Total	2,840,000.00	-	1,092,450.00	1,747,550.00
Community Mobilization				
Other Commercial Contracts- Transport reimb and meal allowance for monitors	165,000.00		34,580.00	130,420.00
Unspecified services-Meeting refreshments	135,000.00		-	135,000.00
Local Travel Allowances-DSA	165,000.00		781,505.00	(616,505.00)
Travel -Secretariate DSA	160,000.00		90,285.00	69,715.00
Communication	10,000.00		10,000.00	-
Seminars & Related Costs- Induction	105,000.00		123,961.00	(18,961.00)
Sub-Total	740,000.00	-	1,040,331.00	(300,331.00)
Reintegration				
Data Processing Fee	500,000.00		465,000.00	35,000.00
Report Compilation	250,000.00		35,000.00	215,000.00
Training Fund Grant	510,000.00		-	510,000.00
Travel - DSA	575,000.00		278,090.00	296,910.00
Workshop-Induction	570,000.00		-	570,000.00
Travel Allowance- Monitors	1,650,000.00		1,087,310.00	562,690.00
Refugee Labour Wages	7,800,000.00	2,607,706.00	5,785,142.60	(592,848.60)
Staff Costs	1,562,940.00		1,673,864.00	(110,924.00)
Communication - Postage	150,000.00		411,640.00	(261,640.00)
Office supplies	660,000.00	22,880.00	488,231.50	148,888.50
Seminars & Related Costs	1,292,500.00		640,860.00	651,640.00
Sub-Total	15,520,440.00	2,630,586.00	10,865,138.10	2,024,715.90
TOTAL	19,100,440.00	2,630,586.00	12,997,919.10	3,471,934.90
Net Surplus/ (Deficit)		2,144,524.00	105,807.00	

