

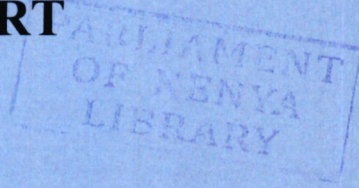
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
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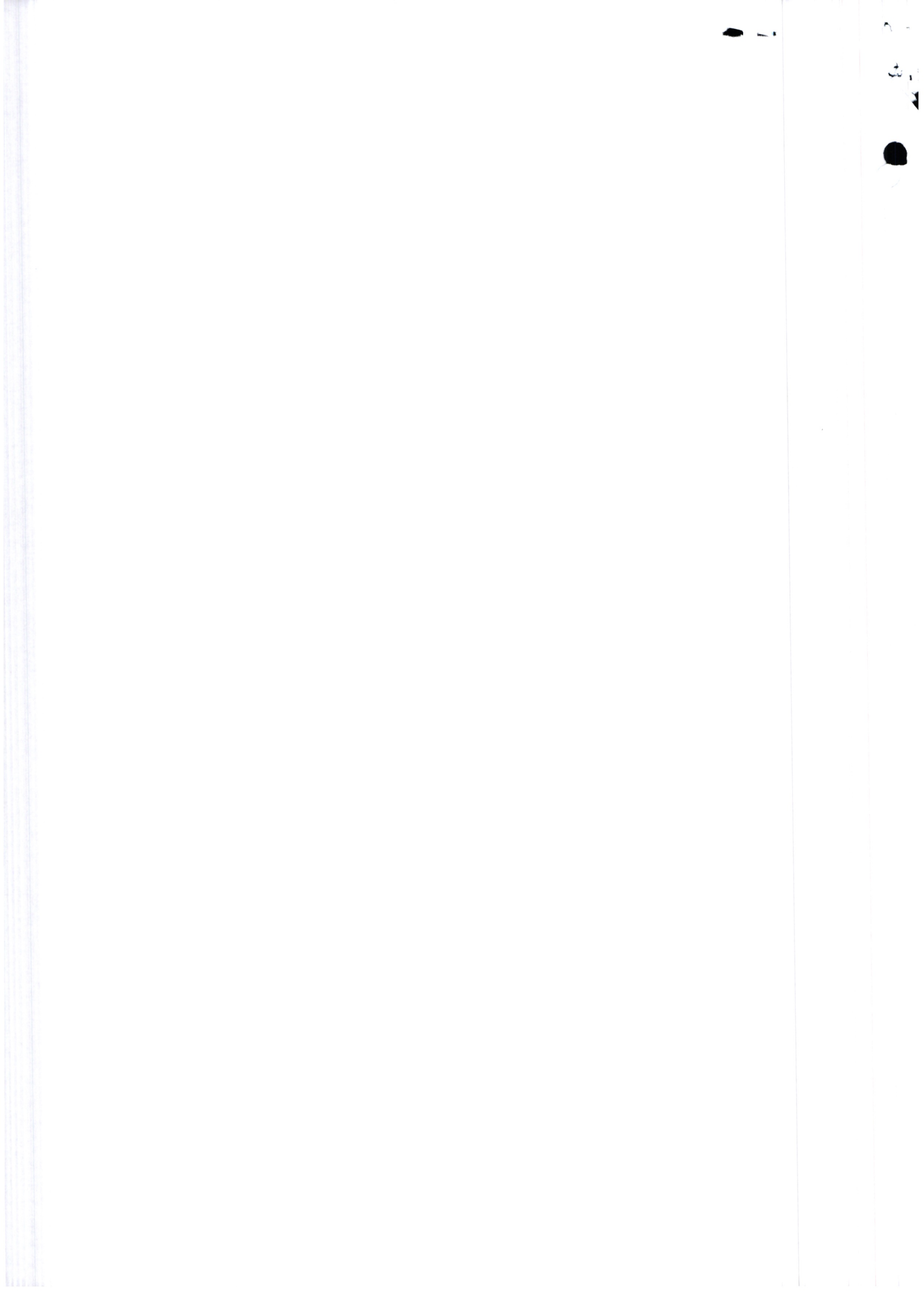
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
KENYA NATIONAL COMMISSION ON  
HUMAN RIGHTS

FOR THE YEAR ENDED  
30 JUNE 2018





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

## **REPORTS AND FINANCIAL STATEMENTS**

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

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

# Kenya National Commission on Human Rights (KNCHR)

## Reports and Financial Statements

For the year ended June 30, 2018

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## **I. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The Kenya National Commission on Human Rights (the Commission or KNCHR) is an independent National Human Rights Institution (NHRI) established under Article 59(1) of the Constitution of Kenya, 2010 and the Kenya National Commission on Human Rights Act, 2011.

The Commission implements two key broad mandates: first, it acts as a watchdog over the Government in the area of human rights (the protection mandate); secondly, it plays a key leadership role in advising and moving the country towards becoming a human rights state (the promotion mandate). These mandates are implemented through various strategies including research, advocacy, lobbying, education and training, outreach, investigations and redress, issuing advisories and publications, and through partnerships building and networking.

The Commission has its head office in Nairobi with 5 regional offices in Wajir, Kitale, Mombasa, Kisumu and Nyahururu (Formerly Laikipia office). Currently the Commission has 106 staff. The KNCHR Act provides that the membership of the Commission shall be a Chairperson and 4 members appointed in accordance with the provisions of the Constitution and the Act. At the end of the financial year, the Commission had a Chair and 3 members.

### **Independence of the Commission**

The KNCHR has the status and powers of a Commission within the meaning of Chapter 15 of the Constitution. The Commission is not subject to the authority or control of any person or agency in the performance of its functions. Chapter 15 of the Constitution, Article 249(2) on Commissions and Independent Offices provides that:

The Commissions and holders of independent offices: -

- a) Are subject only to this Constitution and the law; and
- b) Are independent and not subject to direction or control by any person or authority

The Commission receives funding from both the Government of Kenya and development partners. It, however, sets its own priorities in accordance with its statutory mandate and the strategic plan.

### **Strategic Direction for the Financial Year 2017/2018**

The commission's strategic direction as outlined in the 2013-2018 strategic plan is structured as follows:

#### **Vision**

A society that upholds human rights for all.

#### **Mission**

To protect, promote and monitor human rights in Kenya through law, policy and practice.

#### **Goal**

**Kenya National Commission on Human Rights (KNCHR)**  
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Increased enjoyment of fundamental human rights and freedoms by all in Kenya.

**Values**

The Commission believes in and upholds the following core values:

1. Independence
2. Integrity
3. Accessibility
4. Inclusiveness
5. Impartiality

**Strategic Objectives**

In the Strategic Plan, the priorities and work of the Commission are 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 knowledge and practice of human rights principles and standards in public and private spheres.
4. Organizational growth and development.

**Functions and Powers of the KNCHR**

The functions of the Commission are set out in Article 59(2) of the Constitution and have been operationalized through Section 8 of the KNCHR Act, 2011 and revised in 2012. These are to:

- a) Promote respect for human rights and develop a culture of human rights in the Republic;
- b) Promote the protection and observance of human rights in public and private institutions;
- c) Monitor, investigate and report on the observance of human rights in all spheres of life in the republic;
- d) Receive and investigate complaints about alleged abuses of human rights, except those relating to the principle of equality and freedom from discrimination under the Gender and Equality Commission, and take steps to secure appropriate redress where human rights have been violated;
- e) On its own initiative or on the basis of complaints, investigate or research a matter in respect of human rights, and make recommendations to improve the functioning of State organs;
- f) Act as the principal organ of the state in ensuring compliance with obligations under international and regional treaties and conventions relating to human rights except those that relate to the rights of special interest groups protected under the law relating to equality and non-discrimination;
- g) Formulate, implement and oversee programmes intended to raise public awareness of the rights and obligations of a citizen under the Constitution;
- h) Work with the National Gender and Equality Commission and the Commission on Administrative Justice to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanisms for referral and collaboration;
- i) Perform such other functions as the Commission may consider necessary for the promotion and protection of human rights; and

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- j) Perform such other functions as may be prescribed by the Constitution and any other written law.

**The powers** of the Commission on the other hand are prescribed under the Constitution and the KNCHR Act. Article 252(1) states; each Commission, and each holder of an Independent office

- a) May conduct investigation on its own initiative or on a complaint made by a member of the public;
- b) Has the powers necessary for conciliation, mediation and negotiation;
- c) Shall recruit its own staff ; and
- d) May perform any functions and exercise any powers prescribed by legislation, in addition to the functions and powers conferred by this Constitution.

Article 252(2) states; a complaint to a Commission or the holder of an independent office may be made by any person entitled to institute court proceedings under article 22(1) and (2). Section 26 of KNCHR Act, 2011 and revised in 2012 provides for general powers of the KNCHR; In addition to the powers conferred in Article 252 of the Constitution, the Commission shall have powers to:

- a) Issue summons, as it deems necessary for the fulfilment of its mandate;
- b) Require that statements be given under oath or affirmation and to administer such oath or affirmation;
- c) Adjudicate on matters relating to human rights;
- d) Obtain, by any lawful means, any information it considers relevant, including requisition of reports, records, documents and any information from any person, including governmental authorities, and to compel the production of such information for the proper discharge of its duties;
- e) By order of the Court, enter upon any establishment or premises, and to enter upon any land or premises for any purpose material to the fulfilment of the mandate of the Commission, in particular, for the purpose of obtaining information, inspecting any property or taking copies of any documents, and for safeguarding any such property or document;
- f) Interview any person or group of persons;
- g) Subject to adequate provisions being made to meet his expenses for the purpose, call upon any person to meet with the Commission or its staff, or to attend a session or hearing of the Commission, and to compel a person who fails to respond to a request of The Commission to appear and to answer questions relevant to the subject matter of the Session or hearing;
- h) Conduct audits of any public or private institution to establish the level of compliance with the Constitution with regards to integrating the principle of equality and equity in its operations; and
- i) Require any public or private institution to provide any special report on matters relating to the institution's implementation of the principle of equality and equity including gender equity.

**(b) Key Management**

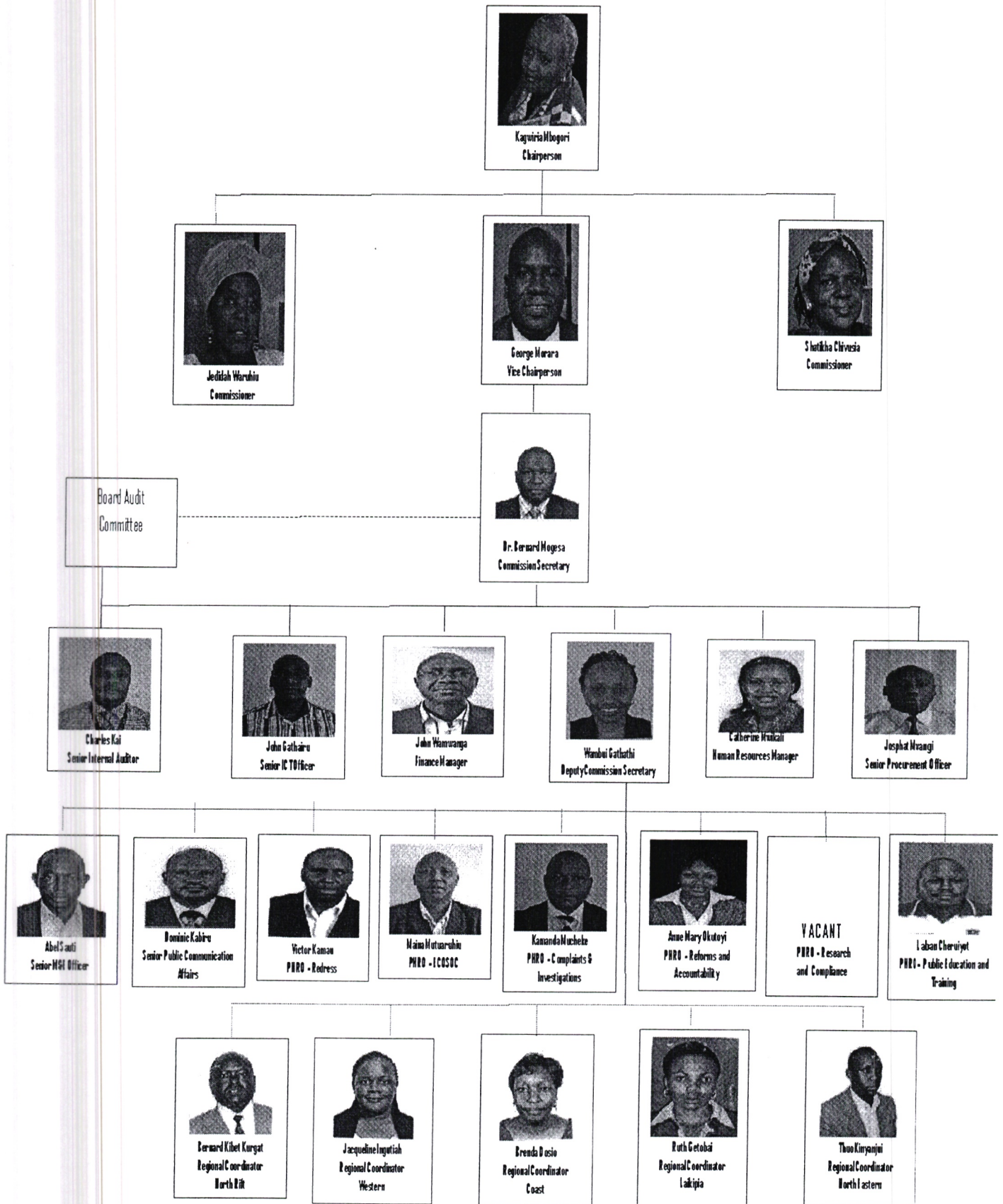
Section 9 of the KNCHR Act provides that the Commission will comprise a Chair and four members. The Chairperson in conjunction with the members supervise and direct the work of the Commission. The Commission has a Secretariat which is the implementing organ. The Secretariat is composed of the Secretary, 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 to the Commission
- Heads of Departments

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**Organogram**



**Key Entity Information and Management (continued)**

**COMMISSIONERS**



**KAGWIRIA MBOGORI**  
**CHAIRPERSON**

Ms. Kagwiria Mbogori assumed the position of Chairperson – KNCHR in March 2014.

At the helm of the Commission she provides strategic leadership for the implementation of the Commission’s strategic plan for the period 2013-2018, that focuses on the promotion of a culture of respect for human rights in Kenya. She is also charged with convening the ECOSOC and Corporate Affairs Departments and overseeing the Laikipia and North Eastern Regional Office.

Ms. Kagwiria holds a Master of Laws from the University of Notre Dame, Indiana majoring in International and Regional human rights protection systems, International Humanitarian Law and Transitional Justice, a Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma from the Kenya School of Law.



**GEORGE MORARA**  
**VICE CHAIRPERSON**

George Morara assumed the position of Vice Chairperson – KNCHR in March 2014.

He deputizes the Chairperson in providing strategic leadership for the implementation of the Commission’s strategic plan. He is also charged with convening the Public Education and Training, Research and Compliance Departments and overseeing the Coast Regional Office.

George Morara holds a Bachelor of Arts Honors from the University of Toronto, Canada and a Master of Political Science from the University of Windsor, Canada.



**JEDIDAH WAKONYO**  
**WARUHIU**  
**COMMISSIONER**

Jedidah Wakonyo Waruhiu assumed the position of Commissioner - KNCHR in March 2014.

In her portfolio she is charged with convening the Complaints, Investigations and Redress Departments and overseeing the Western Regional Office. Commissioner Jedidah also represents the National Commission in the National Council on Administration of Justice and is a member of the Taskforce on Alternative Justice Systems.

She is an Advocate of the High Court of Kenya and holds a Master’s Degree in International Human Rights and Humanitarian Law from the University of Nottingham.

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**SUZANNE SHATIKHA  
 CHIVUSIA  
 COMMISSIONER**

Suzanne Shatikha Chivusia assumed the position of Commissioner - KNCHR in March 2014. In her portfolio she is charged with convening Reforms and Accountability and overseeing the Western Regional Office. She represents the Commission at the National Council for Administrative Justice, the National Council for Persons with Disability, the United Disabled Persons of Kenya and the Users and Survivors of Psychiatry in Kenya organizations on the rights of persons with disabilities, Technical Working Group on Minority rights.

She holds a Bachelors of Laws Degree and Master of Arts in International studies from the University of Nairobi, Postgraduate Diplomas from Kenya School of Law and Salzburg Law School; certificates in International Human Rights, Gender and Development, Gender and Disability Mainstreaming, Women’s Rights, Monitoring and Evaluation and Contemporary Public Administration Management.

**THE SECRETARIAT– KENYA NATIONAL COMMISSION ON HUMAN RIGHTS**



**DR. BERNARD MOGESA  
 COMMISSION  
 SECRETARY/C.E.O**

Dr. Bernard Mogesa assumed the position of Commission Secretary in December, 2017.

In his portfolio he is charged with the responsibility of ensuring that the mandate of the Commission to foster promotion and awareness of human rights is achieved.

Dr. Mogesa holds a PhD in Special Needs from America University in London, a Master’s Degree in Inclusive Education and a Bachelor’s Degree in Education from Moi University, Kenya. Dr Bernard Mogesa is a Certified Professional Mediator.



**WAMBUI GATHATHI  
 DEPUTY COMMISSION  
 SECRETARY**



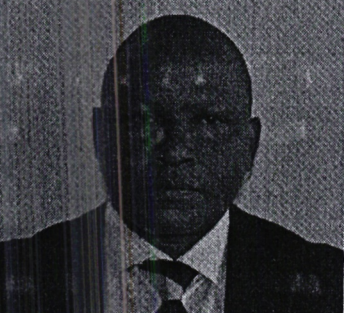
Wambui Gathathi assumed the position of Deputy Commission Secretary in February 2018.

She deputizes the Commission’s Secretary in ensuring that the mandate of the Commission to foster promotion and awareness of human rights is achieved. In her portfolio she is charged with overseeing the Commissions’ Programmes and Support departments as well as the Regional Offices.

She is a qualified Certified Public Accountant – Kenya (CPA - K) and holds a Master in Arts - Economics from York University - Canada and also a Post-Graduate in Project Management and Public Financial Management.

**SENIOR MANAGEMENT**

**PROGRAMMES**

 <p><b>VICTOR M. KAMAU</b>  <b>PRINCIPAL HUMAN RIGHTS OFFICER – REDRESS DEPARTMENT</b></p>	<p>Victor Muthoga Kamau assumed the position of Head of Redress Department in 2012.</p> <p>In his portfolio he is charged with the formulation, coordination and implementation of the Commission’s redress mechanisms for established human rights violations as per the mandate of the commission to protect human rights in Kenya.</p> <p>Victor Kamau is a an Advocate of the High Court and holds a Master in Laws from City of London Polytechnic a Bachelor of Laws from University of Nairobi and a Diploma in Legal Education from Kenya School of Law</p>
 <p><b>MAINA MUTUARUHIU</b>  <b>PRINCIPAL HUMAN RIGHTS OFFICER – ECOSOC DEPARTMENT</b></p>	<p>Maina Mutuaruhiu assumed the position of Head of ECOSOC Department in 2010.</p> <p>In his portfolio he is charged with the provision of leadership in conceptualization, planning and implementation of programmes and activities aimed at the achievement of the commissions’ strategic objective of enhancing the realization of economic, social and cultural rights for all citizens of Kenya</p> <p>He holds a Masters of Arts (Economics) from University of Nairobi, Bachelor of Education from Kenyatta University and Certified Public Accountant – Kenya Accountant and Secretaries National Examination.</p>
 <p><b>KAMANDA MUCHEKE</b>  <b>PRINCIPAL HUMAN RIGHTS OFFICER – COMPLAINTS AND INVESTIGATIONS DEPARTMENT</b></p>	<p>Kamanda Mucheke assumed the position of Complaints and Investigation Department in the Commission in January, 2014.</p> <p>In his portfolio he is charged with development of the organization’s complaints and investigation strategy and to oversee the complaints process of Human Rights violations in Kenya in order to achieve the Commission’s mandate of moving the country towards becoming a human rights state.</p> <p>Kamanda Mucheke holds a Master of Arts in Human Rights and Conflict Management from Pisa, Italy, a Bachelor of Arts – Philosophy from Urbaniana University, Rome, International Diploma in Teaching from City and Guild, London and a Diploma – Religious Studies from Consolata Institute of Philosophy.</p>

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**ANNE MARIE OKUTOYI**  
**PRINCIPAL HUMAN RIGHTS OFFICER – REFORMS AND ACCOUNTABILITY DEPARTMENT**

Anne Marie Okutoyi assumed the position of Head of Reforms and Accountability in April, 2016.

In her portfolio she is charged with the formulation and implementation of strategies and interventions aimed at strengthening democratic governance in key government institutions pursuant to commissions’ mandate to promote awareness and protection of human rights in Kenya.

Anne Okutoyi is an Advocate of the High Court and holds Master of Arts in Human Rights from University of Nairobi, a Post Graduate Diploma in Legal Studies from Kenya School of Law and a Bachelor of Laws from Moi University.



**WASHINGTON SATI**  
**PRINCIPAL HUMAN RIGHTS OFFICER – RESEARCH AND COMPLIANCE DEPARTMENT**

Washington Sati assumed the position of Head of Research and Compliance in April 2018.

In his portfolio he is charged with research on various human rights issues with the objective of informing the Commission’s interventions in relation to legislation, policy and implementation.

He is currently undertaking a Doctorate in Gender and Public Policy Studies at Maseno University. He holds a Master in Human Rights and Governance from The University of Nairobi, Bachelors Degree in Political Science and Sociology from University of Nairobi and Diplomas in Social Work & Social Development and Community Health from University of Nairobi and Chako Training Centre Nairobi



**LABAN CHERUIYOT**  
**PRINCIPAL HUMAN RIGHTS OFFICER – PUBLIC EDUCATION AND TRAINING DEPARTMENT**

Laban Cheruiyot assumed the position of Head of Public Education and Training in June 2018.

In his portfolio he is charged with the leadership of information, education and sensitization to the public, state, non-state actors on human rights for the purpose of enhancing the respect of such rights. In addition to this oversee, the design and management of public education and training programs in Kenya to promote, respect, protect and fulfil human rights to all citizens in the Republic of Kenya.

He holds a Master in Diplomacy and International Relations from The University of Nairobi and a Bachelor of Arts in Political Science and Literature.

**CORPORATE AFFAIRS**



**JOHN OTIENO  
WAMWANGA  
FINANCE MANAGER**

John Otieno Wamwanga assumed the position of Finance Manager in the Commission in 2008.

In his portfolio he is responsible for compliance with proper accounting and financial reporting in line with the Public Financial Management Act and financial regulations for the Kenyan National Human Rights Commission.

He holds Bachelor's Degree in Economic/Sociology Education from University of Nairobi and is a Certified Public Accountant – Kenya (CPA - K) and is an active member of the Institute of Certified Public Accountants of Kenya (ICPAK) since May, 2001.



**CATHERINE M. KIIVA  
HUMAN RESOURCES  
MANAGER**

Catherine Mwikali Kiiva assumed the position of Human Resource Manager in the Commission in November 2015.

In her portfolio she is charged with providing strategic leadership in formulation of human resource management and administration policies, systems and strategies that guide organization culture and people practice in the commission are compliant with the Employment Act and Laws of Kenya.

Catherine Mwikali holds Master's degree in Management and Organizational Development – Human Resource option from United States International University, a Diploma in Human Resource Management from the Kenya Institute of Management and a Bachelor of Arts Degree in Anthropology from Nairobi University.



**JOHN M. GATHAIRU  
SENIOR ICT OFFICER**

John assumed the position of Head of the ICT department in 2012.

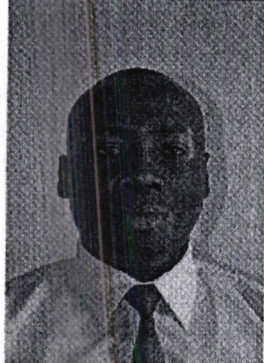


In his portfolio he is charged with the management, implementation and advising on appropriate ICT solutions and best practices to enable the commission discharge its mandate efficiently through the development and implementation of corporate ICT strategy, support policies and defined standards associated with information management.

John Gathairu holds a Master of Business Administration in Management Information Systems from the University of Nairobi BSC Degree in Information Technology from the Jomo Kenyatta University of Agriculture and Technology, a Graduate Diploma in Leadership Development in ICT and Knowledge Society from Dublin City University.

# Kenya National Commission on Human Rights (KNCHR)

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 <p><b>JOSPCHAT MWANGI</b> SENIOR PROCUREMENT OFFICER</p>	<p>Josphat Mwangi assumed the position of Head of Procurement in 2012.</p> <p>In his portfolio he is charged with the timely and cost effective purchase of goods and services provided to the Kenya National Commission on Human Rights (KNCHR) in consideration of internal control procedures and government regulatory framework that the meet quality standards as specified in the terms of reference.</p> <p>Josphat holds a Bachelor's of Arts from the University of Nairobi and Certified Public Accountant (II) and a certified in Public Sector Reforms and Performance Contracting.</p>
 <p><b>DOMINIC KABIRU -</b> SENIOR HUMAN RIGHTS OFFICER - PUBLIC AFFAIRS AND COMMUNICATION</p>	<p>Dominic Kabiru assumed the position of Head of Public Affairs and Communication in 2012.</p> <p>In his portfolio he is charged with the conceptualization, design and implementation of internal and external communication strategies and programs that advance the commission's strategic objectives and coordinating the publication of the commission journals and key publications.</p> <p>Dominic holds a Post Graduate Diploma in Journalism and News Writing from the London School of Economics, and a Bachelor of Education Degree from Moi University.</p>
 <p><b>ABEL SAUTI</b> SENIOR MONITORING AND EVALUATION OFFICER</p>	<p>Abel Sauti assumed the position of Head of Monitoring and Evaluation in November 2017.</p> <p>In his portfolio he is charged with the development and implementation of the organization's monitoring and evaluation strategy and to oversee the standards for quality on programs delivery, frameworks for program planning and performance assessments for the commissions' activities.</p> <p>Abel holds a Master's in Arts – Education and International Development from the Institute of Education University of London, a Bachelor of Arts Degree – Language and Literary Studies from Moi University, a postgraduate Diploma in Leadership and Management from Kenyatta University.</p>

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**CHARLES KAI  
MWAGUDZA  
SENIOR INTERNAL  
AUDITOR**

Charles Kai Mwagudza assumed the position of Head of Internal Audit in January 2015.

In his portfolio he is charged with the formulation of internal audit policies, systems and procedures in line with the audit plan and to ensure that the commission's internal control, risk management framework and governance processes are adequate to safeguard the organization's resources.

Charles Kai is a Certified Public Accountant (Kenya) and holds a Bachelor of Commerce Degree in Finance from the KCA University. He is an active member of both the ICPAK and Institute of Internal Auditors.

**REGIONAL OFFICES**



**BERNARD K. KURGAT  
REGIONAL  
COORDINATOR –  
NORTH RIFT**

Bernard Kibet Kurgat assumed the position of Regional Coordinator – North Rift Region in July 2013.

In his portfolio he is charged with the management of programs and practices that support the North Rift region best practices that contribute to the realization of Human Rights. He is also responsible for partnership building with stakeholders in North Rift communities to find innovative ways to shape sustainable and strategic alliances for the advancement of Human Rights programs and to mainstream human rights laws.

Kibet holds a MA Degree in Rural Sociology and Community Development from the University of Nairobi, a Bachelor of Education from Kenyatta University, a Higher Diploma in Human Resource Management from Institute of Personnel Management.



**THUO KINYANJUI  
REGIONAL  
COORDINATOR –  
NORTH EASTERN**

John Thuo Kinyanjui is the Regional Coordinator – North Eastern Region.

In his portfolio he is charged with the management of programs and practices that support the North Eastern region best practices that contribute to the realization of Human Rights. He is also responsible for partnership building with stakeholders in North Eastern Region communities to find innovative ways to shape sustainable and strategic alliances for the advancement of Human Rights programs and to mainstream human rights laws.

Thuo Kinyanjui holds Bachelor of Education and Human Resource from Egerton University.

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**RUTH GETOBAI**  
**REGIONAL**  
**COORDINATOR –**  
**CENTRAL RIFT**

Ruth Getobai Nchagwa is the Regional Coordinator – Central Region based in Nyahururu.

In her portfolio she is charged with the management of programs and practices that support the Laikipia region’s best practices that contribute to the realization of Human Rights. She is also responsible for partnership building with stakeholders in Laikipia Region communities to find innovative ways to shape sustainable and strategic alliances for the advancement of Human Rights programs and to mainstream human rights laws.

Ruth Getobai holds a Bachelor’s Degree in Arts in Economics and Sociology from Egerton University.



**JACQUELINE**  
**INGUTIAH**  
**REGIONAL**  
**COORDINATOR –**  
**WESTERN**

Jacqueline Ingutiah Osiako assumed the position of Regional Coordinator - Western Regional Office in June 2017.

In her portfolio she is charged with the management of programs and practices that support the Western region’s best practices that contribute to the realization of Human Rights. She is also responsible for partnership building with stakeholders in Western Region communities to find innovative ways to shape sustainable and strategic alliances for the advancement of Human Rights programs and to mainstream human rights laws.

Jacqueline Ingutiah is an Advocate of the High Court of Kenya. She holds a Master with Merit in Peace and Reconciliation Studies from Coventry University, a Post Graduate Certificate with Conflict Resolution Skill from Coventry University and a Bachelor of Laws from Moi University.



**BRENDA A.DOSIO**  
**REGIONAL**  
**COORDINATOR –**  
**COAST**

Brenda Amond Dosio assumed the position of Regional Coordinator - Coast Regional Office in June 2017.

In her portfolio she is charged with the management of programs and practices that support the Coast region’s best practices that contribute to the realization of Human Rights. She is also responsible for partnership building with stakeholders in Coast Region communities to find innovative ways to shape sustainable and strategic alliances for the advancement of Human Rights programs and to mainstream human rights laws.

Brenda Dosio holds post Graduate Diploma in Law from Kenya School of Law, she is in The Council of Legal Advocate., a LLM International Human Rights from University of Central England, a Post Graduate Diploma in Vocational Legal training from Central Law training and a Bachelor of Laws from University of Leed England.

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**(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 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chairperson	Ms. Kagwiria Mbogori
2.	Vice Chairperson	Mr. George Morara Monyoncho
3.	Commissioner	Ms. Suzanne Shatikha Chivusia
4.	Commissioner	Ms. Jedidah Wakonyo Waruhiu
5.	Commission Secretary/CEO- Accounting Officer	Patricia Mande Nyaundi- Up to 4 December 2017
6.	Commission Secretary/CEO- Accounting Officer	Dr. Bernard Mogesa- From 5 December 2017

**(d) Fiduciary Oversight Arrangements**

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

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**II. STATEMENT OF CORPORATE GOVERNANCE FOR THE FINANCIAL YEAR 2017/2018**

The Kenya National Commission on Human Rights (KNCHR) is a Constitutional Commission established under Article 59 of the Constitution of Kenya 2010 and operationalized through the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012).

The Commission plays two key broad mandates, the protection and promotion of human rights in Kenya through law, policy and practice.

**Statement of Compliance**

The Commission confirms that the institution ascribes to its obligations as a National Human Rights Institution in compliance with its statutory mandate. The Commission is in compliance with Constitution of Kenya 2010 as well as relevant statutes such as the Public Finance Management Act 2012, The Public Procurement & Asset Disposal Act 2015, Employment Act 2007 and Occupational Safety & Health Act 2007.

The Commission is committed to high standards of ethics and is in compliance with relevant statutes such as the Leadership & Integrity Act, 2012 and Public Officers Ethics Act, 2003. The members of the Commission are bound by the specific leadership and integrity code for State Officers and Staff in the Kenya National Commission on Human Rights.

**Composition**

The governing body of the Commission comprises of a Chairperson and four other members appointed in accordance with the Constitution and the provisions of the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012). During the financial year under review, four members were in office as indicated in the table below.

Table.1 Composition of the Commission 2017/18

<b>Commission Member</b>	<b>Designation</b>	<b>Appointment Date</b>
Kagwiria Mbogori	Chairperson	4 March 2014
George Morara Monyoncho	Vice chairperson	4 March 2014
Suzanne Shatikha Chivusia	Commissioner	4 March 2014
Jedidah Wakonyo Waruhiu	Commissioner	4 March 2014
*Patricia Mande Nyaundi	Secretary to the Commission	15 December 2012
*Dr. Bernard M Mogesa	Secretary to the Commission	5 December 2017

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

**Authority & Delegation**

The Commission's authority is set out in Kenya National Commission on Human Rights Act No. 2011 (Revised 2012) and includes matters set for determination and approval by the Commission.

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The Commission has established two standing committees which assist in the fulfilment of its responsibilities. These are the Audit & Risk Management Committee and the Finance & Administration Committee.

**Commission Committees**

**1. The Finance & Administration Committee** is responsible for:

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

**2. The Audit & Risk Management Committee** has the mandate to assist the Commission in fulfilling its oversight responsibilities for

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

The Commission has in line with provisions of its establishing Act co-opted into its Committees persons whose knowledge and skills are deemed necessary for the functions of the Commission. The Finance, HR & Admin Committee has co-opted representation from the Directorate of Personnel Service Management while membership to the Audit & Risk Management committee is in line with the Public Finance Management Act, 2012

In addition, each thematic area of the Commission has a Commissioner providing oversight over the planned strategic activities. Similar arrangements have been made with respect to the Commission's regional offices.

Table. 2. Commissioners' strategic thematic areas

<b>Commission Member</b>	<b>Strategic Thematic area</b>	<b>Regional Office</b>
Chairperson, Commissioner Kagwiria Mbogori	<ul style="list-style-type: none"> <li>• Economic Social &amp; Cultural Rights</li> <li>• Human Resources &amp; Administration</li> </ul>	North Eastern and Central
Vice Chairperson, Commissioner George Morara Monyoncho	<ul style="list-style-type: none"> <li>• Research, Public Education Training</li> <li>• Chairs Finance, HR &amp; Admin Committee</li> </ul>	Coast
Commissioner Suzanne Shatikha Chivusia	<ul style="list-style-type: none"> <li>• Reforms &amp; Accountability</li> </ul>	North Rift
Commissioner Jedidah Wakonyo Waruhiu	<ul style="list-style-type: none"> <li>• Complaints, Investigation &amp; Redress</li> <li>• Audit &amp; Risk Committee</li> </ul>	Western

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**Meetings**

The Commission meets at least once every three months in line with its statutory requirements. The Commission may hold further meetings in line with requirements of the business.

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

<b>Commission Member</b>		<b>Meetings</b>
Kagwiria Mbogori	Chairperson	4/5
George Morara Monyoncho	Vice chairperson	5/5
Suzanne Shatikha Chivusia	Commissioner	4/5
Jedidah Wakonyo Waruhiu	Commissioner	5/5
*Patricia Mande Nyaundi	Secretary to the Commission	2/5
*Dr. Bernard Mogesa	Secretary to the Commission	3/5

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

The Board held five meetings comprising of four Statutory Meetings and one special meeting.

**Separation of powers and duties**

The Secretary to the Commission is the Chief Executive Officer of the Commission and is responsible for carrying out the policy decisions of the Commission, its day to day administration and management and control of other staff of the Commission.

The Commission executive management committee supports the Secretariat in carrying out its responsibilities. In compliance with the provisions of the Public Finance management Act, 2012, the Commission has established The Public Finance Management Standing Committee. The Committee comprises all heads of departments and is chaired by the Secretary to the Commission with the Finance Manager as its Secretary. The Committee is supported by various sub-committee working groups organised along the following areas: Budget Allocation, Budget Implementation, Risk Management, Internal control, Stakeholder Communication and Corporate governance.

**(e) Entity Headquarters**

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

**Entity Contacts**

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

**(f) Entity Bankers**

Central Bank of Kenya

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

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

### **III. COMMENTARY BY THE CHAIRPERSON OF THE COMMISSION**

#### **Introduction**

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), Coast (Mombasa) and Central Rift (Laikipia University). Currently the Commission has 102 Staff against an approved staff establishment of 205.

During the year 2017/18, The Commission implemented its 3rd Strategic Plan for the period 2015-2018. The Key themes of the Strategic Plan were Access to Justice, Institutional Reform, Promotion of Socio-economic Rights and Organizational Strengthening.

The total Budget of the National Commission for the 2017/2018 financial year was Kes. 624,710,000 of which the Commission secured Kes 572,866,234 in funding. This represents an increase of Kes 26,346,439 (5%) from the previous financial year. The overall absorption rate in the year 2016/17 was 96%.

#### **Major Achievements**

**Complaints Handling on Human Rights Violations:** KNCHR increased case resolution and revamped strategies for complaints management, investigations and follow up on recommendations with the duty bearers. The Commission received and processed more than 3500 complaints on human rights violations. Upon admission of complaints, KNCHR carried out investigations on extrajudicial killings, torture and disappearances, complaints related to land, labour rights, business and human rights. Most (80%) of complaints were resolved.

**Electoral Justice:** The National Commission successfully monitored and documented the 2017 general and repeat elections with key lessons learnt and recommendations compiled for electoral reforms considerations. The National Commission documented and compiled one pre-election monitoring report titled: *The Fallacious Vote - A Human Rights Account of The 2017 Party Primaries* and two reports of the 2017 General Elections titled: *'The Mirage at Dusk: A Human Rights Account of the 2017 General Elections'* and *'Still a Mirage': A Human Rights Account of the Fresh Presidential Polls* which are a culmination of the findings of the two electoral cycles' compliance with national, regional and international human rights standards and principles.

**Capacity Building on Human Rights principles and standards:** The KNCHR in accordance to its mandate under Section 8 (g) of The KNCHR Act conduct trainings on human rights standards and

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principles. During the review period, the commission trained public officers and members from Civil Society Organizations. Further, the commission sensitized members of the public and 3,066 students from institutions of higher learning on targeted human rights issues.

**Promotion of Human rights in Places of Detention:** During the review period, the commission inspected prisons. The main objectives of the prison visits were to assess the compliance rate of targeted prisons with human rights principles on conditions of places of detention, this include police cells, Borstal institutions and prisons. In addition to the visits, the commission sensitized inmates on their right to fair trial as well as on the criminal process and ability to detect rights violations during trial. The monitoring visits focused on state of health in Prisons.

**Monitoring State Compliance with its international human rights obligations:** The commission actively engaged in the UPR process through its leadership of the Kenya CSO Stakeholder Coalition on the UPR. As the chair of the Steering Committee of the Coalition, the Commission participated in the drafting of the CSO UPR mid-term report and secured the re-commitment of forty members of the Coalition. Furthermore, the commission engaged the department of justice, Office of the High Commissioner for Human Rights on the state UPR mid-term UPR. This culminated into a three day workshop with ministries departments and agencies where the State's UPR mid-term report was discussed and drafted. The department's engagement in the UPR process have led to the state submitting its mid-term UPR report in line with best practice. The CSO coalition is set to publish and launch its report in August 2018. The revitalized engagement on the UPR process have set the stage for Kenya's preparation for the 3<sup>rd</sup> cycle of the UPR.

**Infusing Human rights in the formulation and amendment of legislation and policies:** KNCHR reviewed bills and policies to ensure that they are compliant with the Constitution. During the reporting period, the department reviewed 8 bills, 3 laws, 6 policies and 2 administrative decisions and submitted a similar number of advisories to relevant policy makers and focal points of legislation and policy. The aim of review was to audit whether the provisions of proposed laws, policies and administrative decisions comply with the bill of rights and international and regional human rights instruments that Kenya is a party to.

**Promotion of Economic and Social Rights:** The commission finalized the development of frameworks for operationalization and monitoring of rights to water, sanitation and health. The three frameworks will be key in checking the progress made by both National and County government towards realization of rights to health, water and sanitation. The commission operationalized the framework on right to health which focuses human resources for health and health infrastructure through a nationwide monitoring on the status of the right to health in public health facilities in all the 47 counties of Kenya.

**Development of National Action Plan (NAP) and Policy on Business and Human Rights:** KNCHR is working jointly with the Department of Justice and Office of the Attorney General towards the development of NAP and Policy on Business and Human Rights. To date, key activities have included an induction seminar for the steering committee, policy dialogue meetings with businesses that are members of the Global Compact and members of the Kenya Association of manufacturers, Government controlled businesses, trade Unions, Federation of Kenya employers, civil society organizations, relevant government departments and agencies, Office of the High Commissioner for Human Rights, Nairobi office, state actors, non-state actors and administration of justice players. Further, the committee has conducted regional stakeholder consultations and international advocacy around the NAP. Lastly, the commission developed a NAP website

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(<http://nap.knchr.org/>) to act as a venue to collect and collate stakeholder views, provide updates on dates of consultations and to provide opportunity for members of the public to consult on issues related to NAP. The website was launched.

### **Challenges**

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

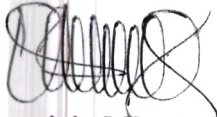
- *Budget reduction:* There was an overall reduction of Government funding by Kes 51.8 million. This adversely affected the operations at the Commission and program implementation. This reduction compounded the overall inadequate funding status whereby the government's budgetary allocation to the commission only meets administrative and minimal programmatic costs hampering its achievement on some programs.
- *Delays in disbursements:* Late disbursement of quarterly allocation funds by the National Treasury continue to constrain program implementation and procurement of goods and services as per the program and procurement plans respectively. IFMIS has continuously slowed down implementation due to the system downtimes.
- *Limited Regional Presence/Accessibility:* KNCHR has only 5 Regional Offices and its Headquarters in Nairobi. The Regional Offices are located in North Rift, North Eastern, Coast Region and Western Kenya. This limits accessibility of the Commission to other regions where the commission has no presence. This problem is being addressed through joint initiatives with partners.
- *Inadequate staffing capacity:* A number of departments operated with low staffing level, this therefore limited the capacity of the Commission to achieve its desired outputs for the period under review. The National Commission has a total of 102 staff against the current recommended staff establishment of 205.
- *Insecurity:* Clashes in some regions for example Laikipia and Samburu counties led to non-implementation of some planned activities. For instance, the ADR engagement between ranchers and pastoralists did not happen due to the killing and injuring of some ranchers. The insecurity in some areas in the region also led to the attack on the commission's staff putting their lives at risk.
- *Delayed resolution of complaints and obstruction of justice:* Lack of cooperation from some public and private institutions made it very difficult for the commission to conduct its work, especially resolution of complaints.
- *Inadequate submission of documentation from petitioners:* Some members of the public fail to submit the required documentation for their allegations to be successfully investigated. Such included identification documents, evidentiary documents, medical documents among others. This led to delayed resolution of complaints. The commission has continued to conduct human rights clinics to raise awareness of the public on the same, as well as making phone call follow ups in cases where such petitioners can be reached by phone.
- *Review of bills:* The short period given for public to participation in the review of bills before parliament continues to be a challenge facing the department. The short period coupled with unavailability of bills in public outlets compromises the Commission's ability to effectively respond to proposed legislation.

**Kenya National Commission on Human Rights (KNCHR)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

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The following are recommendations to address the mentioned challenges:

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



**Kagwiria Mbogori**  
**Chairperson of the Commission**

#### **IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

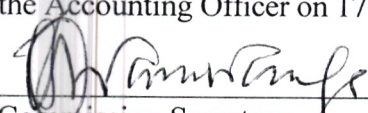
The Accounting Officer in charge of the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended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


The Accounting Officer in charge of the Kenya National Commission on Human Rights accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the KNCHR's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the Kenya National Commission on Human Rights further confirms the completeness of the accounting records maintained for the KNCHR, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

The Kenya National Commission on Human Rights' financial statements were approved and signed by the Accounting Officer on 17<sup>th</sup> September 2018.

*For*   
Commission Secretary  
Name: Dr. Bernard Mogesa

  
Ag. Finance Manager  
Name: Doris Alomba Mundia  
ICPAK Member Number: 8073

**V. REPORT OF THE INDEPENDENT AUDITORS ON THE KENYA NATIONAL COMMISSION ON HUMAN RIGHTS(KNCHR)**

We have audited the accompanying financial statements of Kenya National Commission on Human Rights for the year ended June 30, 2018, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2018; and (v) a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

The Kenya National Commission on Human Rights' Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit 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 disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission'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 management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2018, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

\_\_\_\_\_  
Auditor General

\_\_\_\_\_  
Date

**(NB: This report should be removed once a certificate is received from the Auditor General)**

# REPUBLIC OF KENYA

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E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of Kenya National Commission on Human Rights set out on pages 25 to 54, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya National Commission on Human Rights as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with *the* Kenya National Commission on Human Rights Act, 2011 and the Public Finance Management Act, 2012.

#### Basis for Opinion

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

#### Key Audit Matters

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

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*Report of the Auditor-General on the Financial Statements of Kenya National Commission On Human Rights for the year ended 30 June 2018*

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to

sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or

operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

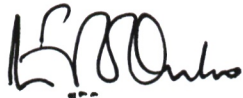
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the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

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

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

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

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



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

**Nairobi**

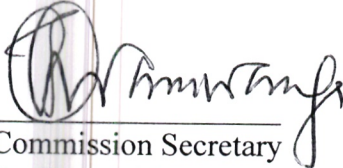
**22 January 2019**


**Kenya National Commission on Human Rights (KNCHR)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**VI. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018 Kshs	2016-2017 Kshs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	190,659,198	116,485,764
Exchequer releases	2	398,766,234	416,145,000
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>589,425,432</b>	<b>532,630,764</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	223,400,538	204,019,793
Use of goods and services	5	128,377,737	164,906,382
Transfers to Other Government Units	6	0	0
Other grants and transfers	7	28,440,825	1,526,407
Social Security Benefits	8	9,753,714	7,151,476
Acquisition of Assets	9	11,655,944	7,337,200
Contribution in Kind		0	0
Other Payments- Donors	10	187,751,704	95,321,632
<b>TOTAL PAYMENTS</b>		<b>589,380,462</b>	<b>480,262,890</b>
<b>SURPLUS/DEFICIT</b>		<b>44,970</b>	<b>52,367,874</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 17<sup>th</sup> September 2018 and signed by:

  
 For Commission Secretary  
 Dr. Bernard Mogesa

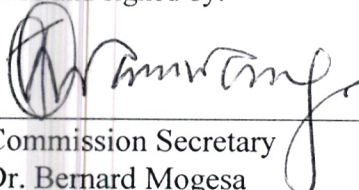
  
 Ag. Finance Manager  
 Doris Alomba Mundia  
 IICPAK Member Number: 8073

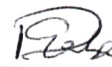
**Kenya National Commission on Human Rights (KNCHR)**  
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**VII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2017-2018 Kshs	2016-2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11A	115,942,974	116,197,965
Cash Balances	11B		200,000
Cash Equivalent			
<b>Total Cash and cash equivalent</b>		<b><u>115,942,974</u></b>	<b><u>116,397,965</u></b>
Deposits	17.4	7,940,608	7,940,608
Accounts receivables – Outstanding Imprests	13	1,471,969	1,145,134
Staff Debtors		147,272	
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>125,502,823</u></b>	<b><u>125,483,707</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	14	565,443	591,297
<b>NET FINANCIAL ASSETS</b>		<b>124,937,380</b>	<b>124,892,410</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>		124,892,410	72,524,535
<b>Surplus/Deficit for the year</b>		44,970	52,367,874
<b>NET FINANCIAL POSITION</b>		<b><u>124,937,380</u></b>	<b><u>124,892,410</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 17<sup>th</sup> September 2018 and signed by:

For   
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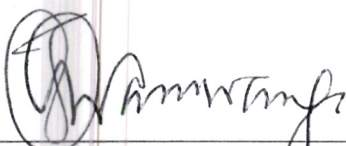
  
 Ag. Finance Manager  
 Doris Alomba Mundia  
 ICPAK Member Number: 8073


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**VIII. STATEMENT OF CASH FLOWS**

		2017-2018 Kshs	2016-2017 Kshs
<b>Receipts for operating income</b>			
Proceeds from Domestic and Foreign Grants	1	190,659,198	116,485,764
Exchequer Releases	2	398,766,234	416,145,000
Other Revenues	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(223,400,538)	(204,019,793)
Use of goods and services	5	(128,377,737)	(164,906,382)
Transfers to Other Government Units	6	0	0
Other grants and transfers	7	(28,440,825)	(1,526,407)
Social Security Benefits	8	(9,753,714)	(7,151,476)
Other Expenses- Donors	10	(187,751,704)	(95,321,632)
<b>Adjusted for:</b>			
Changes in receivables		(474,107)	-9,085,742
Changes in payables		(25,854)	591,297
<b>Net cash flow from operating activities</b>		<b>11,200,953</b>	<b>51,210,629</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	9	(11,655,944)	(7,337,200)
<b>Net cash flows from Investing Activities</b>		<b>(11,655,944)</b>	<b>(7,337,200)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>0</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(454,991)</b>	<b>43,873,429</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>116,397,965</b>	<b>72,524,535</b>
<b>Cash and cash equivalent at END of the year</b>		<b>115,942,974</b>	<b>116,397,965</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 17<sup>th</sup> September 2018 and signed by:

  
**Commission Secretary**  
 Dr. Bernard Mogesa

  
**Ag. Finance Manager**  
 Doris Alomba Mundia  
 ICPAK Member Number: 8073

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds,from Domestic and Foreign Grants	182,100,000		182,100,000	190,659,198	-8,559,198	105%
Exchequer releases	450,410,000	-51,643,766	398,766,234	398,766,234	0	100%
Proceeds from Sale of Assets						
Other Receipts						
<b>Total</b>	<b>632,510,000</b>	<b>-51,643,766</b>	<b>580,866,234</b>	<b>589,425,432</b>	<b>-8,559,198</b>	<b>101.5%</b>
<b>PAYMENTS</b>						
Compensation of Employees	215,000,000	9,000,000	224,000,000	223,400,538	599,462	100%
Use of goods and services	189,069,175	-60,643,766	128,425,409	128,377,737	47,672	100%
Transfers to Other Government Units						
Other grants and transfers	28,440,825		28,440,825	28,440,825		100%
Social Security Benefits	10,937,500		10,937,500	9,753,714	1,183,786	89%
Acquisition of Assets	6,962,500		6,962,500	6,598,841	363,659	95%
Other Payments- Donors	182,100,000		182,100,000	192,808,807	-10,708,807	106%
<b>Total Payments</b>	<b>632,510,000</b>	<b>-51,643,766</b>	<b>580,866,234</b>	<b>589,380,462</b>	<b>-8,514,228</b>	<b>101%</b>
Surplus/ Deficit						

**Kenya National Commission on Human Rights (KNCHR)**

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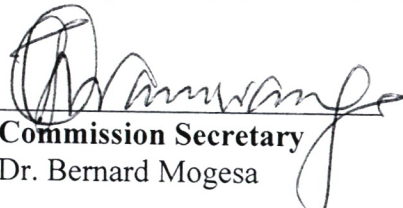
**For the year ended June 30, 2018**


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**Notes:**

- (a) Underutilisation in Use of Goods and services by 84% is due to Mortgage and Car Loan amount which is part of the bank balance.
- (b) We budgeted to receive Kes 178,000,000 from donors but the actual amount received was higher by 7% standing at 190,659,198.late disbursement of cash.
- (c) The over-expenditure in the Donors budget line of Kes 9,751,704 is compensated by the excess receipt of Kes 12,659,198 that we received from donors above from the original budget.

The entity financial statements were approved on 17<sup>th</sup> September 2018 and signed by:

*For*   
**Commission Secretary**  
Dr. Bernard Mogesa

  
**Ag. Finance Manager**  
Doris Alomba Mundia  
ICPAK Member Number: 8073

**Kenya National Commission on Human Rights (KNCHR)**

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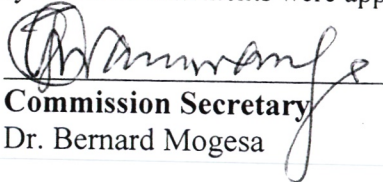
**For the year ended June 30, 2018**


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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	182,100,000		182,100,000	190,659,198	-8,559,198	105%
Exchequer releases	450,410,000	-51,643,766	398,766,234	398,766,234	0	100%
Other Receipts						
<b>Total</b>	<b>632,510,000</b>	<b>-51,643,766</b>	<b>580,866,234</b>	<b>589,425,432</b>	<b>-8,559,198</b>	<b>101.5%</b>
<b>PAYMENTS</b>						
Compensation of Employees	215,000,000	9,000,000	224,000,000	223,400,538	599,462	100%
Use of goods and services	189,069,175	-60,643,766	128,425,409	128,377,737	47,672	100%
Transfers to Other Government Units						
Other grants and transfers	28,440,825		28,440,825	28,440,825		100%
Social Security Benefits	10,937,500		10,937,500	9,753,714	1,183,786	89%
Acquisition of Assets	6,962,500		6,962,500	6,598,841	363,659	95%
Other Payments- Donors	182,100,000		182,100,000	192,808,807	-10,708,807	106%
<b>Total Payments</b>	<b>632,510,000</b>	<b>-51,643,766</b>	<b>580,866,234</b>	<b>589,380,462</b>	<b>-8,514,228</b>	<b>101%</b>

Notes

The entity financial statements were approved by the Commission on 17<sup>th</sup> September 2018 and signed by:

  
**Commission Secretary**  
 Dr. Bernard Mogesa

  
**Ag. Finance Manager**  
 Doris Alomba Mundia  
 ICPAK Member Number: 8073

## XI. EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018 Kshs	Adjustments Kshs	Final Budget 2018 Kshs	Actual on comparable basis Date, 2018 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	632,510,000	-51,643,766	580,866,234	589,380,462	-8,514,228

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

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

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Modified Cash-basis IPSAS financial reporting under the modified cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The Statement of Assets and Liabilities is not mandatory statement under the IPSAS Cash basis but is encouraged in order to disclose information on assets and liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the Kenya National Commission on Human Rights. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012. However, KNCHR has no projects to implement but programs under recurrent definition.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the Entity may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

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**Use of goods and services**

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

**Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**Acquisition of fixed assets**

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

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

**4. In-kind contributions**

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

**5. Cash and cash equivalents**

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

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**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note (N/A).

There were no other restrictions on cash during the year

**6. Accounts Receivable**

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

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2017-2018	2016-2017
			Kshs	Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>				
HelpAge (K125)				9,030
Deutsche Gesellschaft fur Internationale -Good Governance (K135,138,145)			3,422,677	15,464,088
Royal Norwegian Embassy (141)			31,500,000	31,050,000
Royal Netherlands Embassy (137)			33,917,648	30,771,667
European Union (132,152,154)			37,675,157	0
Open Society Institute for East Africa (K133,139)			8,516,567	20,003,250
German Embassy (K134,140)				4,995,000
Danish Development Agency (DANIDA)/URAIA			53,885,500	
Freedom House			4,012,000	
Other Income			4,439,437	14,192,729
UNDP Elections			13,290,212	
<b>Total</b>			<b>190,659,198</b>	<b>116,485,764</b>

*(During the Financial Year, we received net Income of Kes 387,400 relating to Staff Welfare that was contributed by KNCHR staff and continues to be spent. This amount is reported under other income. There is also 13,290,212 contribution towards 2017 general elections from United Nations Development Programme (UNDP).*

**2 EXCHEQUER RELEASES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	84,300,681	84,800,000
Total Exchequer Releases for quarter 2	111,572,153	126,600,000
Total Exchequer Releases for quarter 3	64,550,400	98,000,000
Total Exchequer Releases for quarter 4	138,343,000	106,745,000
<b>Total</b>	<b>398,766,234</b>	<b>416,145,000</b>

*(Exchequer received was 398,766,234 against an original budget of Kes 450,410,000. We received less exchequer because of austerity measures that were implemented by the*

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*Government of Kenya. Included is Kes 28,440,825 that was received for staff Car Loan & Mortgage)*

**3 OTHER REVENUES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Receipts Not Classified Elsewhere	-	0
<b>Total</b>	<b>-</b>	<b>0</b>

**4 COMPENSATION OF EMPLOYEES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	223,400,538	204,019,793
<b>Total</b>	<b>223,400,538</b>	<b>204,019,793</b>

**5 USE OF GOODS AND SERVICES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	942,295	584,913
Communication, supplies and services	4,332,831	8,227,952
Domestic travel and subsistence	19,054,450	24,027,343
Foreign travel and subsistence	4,123,816	13,244,117
Printing, advertising and information supplies & services	3,090,651	8,891,610
Rentals of produced assets	50,227,478	46,552,893
Training expenses	1,483,471	7,957,335
Hospitality supplies and services	3,005,792	6,475,398
Insurance costs	26,668,747	23,873,893
Specialized materials and services	2,486,426	9,179,867
Office and general supplies and services	1,064,841	863,521
Fuels Oil & Lubricants	4,513,159	4,526,798
Other operating expenses	1,708,791	3,668,813
Routine maintenance – vehicles and other transport equipment	5,381,629	5,376,533
Routine maintenance – other assets	293,360	1,455,397
<b>Total</b>	<b>128,377,737</b>	<b>164,906,382</b>

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*Included in the figure for rentals and produced assets is an additional rent deposit of Kes 1,207,500.*

**6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to other levels of Government - Counties		
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**7 OTHER GRANTS AND TRANSFERS**

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Other	28,440,825	1,526,407
<b>Total</b>		<b>1,526,407</b>

*Kshs. 1,526,407 for 2016/2017 FY are fund balances that remained after donor projects were implemented and closed. The same was returned to the respective donors. Kshs. 28,440,825 for 2017/2018 FY are funds that were transferred to the Mortgage and Car Loan Scheme for KNCHR Staff members.*

**8 SOCIAL SECURITY BENEFITS**

Explanation	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits	9,753,714	7,151,476
<b>Total</b>	<b>9,753,714</b>	<b>7,151,476</b>

*(This is contributory provident fund for KNCHR staff held by BRITAM and NSSF)*

**9 ACQUISITION OF ASSETS**

Non-Financial Assets	2017-2018	2016-2017
	Kshs	Kshs
Refurbishment of Buildings	57,009	
Purchase of Vehicles and Other Transport Equipment	5,057,103	0
Purchase of Office Furniture and General Equipment	3,467,160	4,839,409
Purchase of ICT Equipment, Software and Other ICT Assets	3,074,672	1,966,758
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		531,034
<b>Total</b>	<b>11,655,944</b>	<b>7,337,200</b>

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Purchase of Transport equipment of Kes 5,057,103 is amount paid by a donor European Union for a vehicle and this is outside IFMIS.

**10 OTHER EXPENSES**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Other expenses- Donors	179,518,595	95,321,632
UNDP Elections	13,290,212	
<b>Total</b>	<b>192,808,807</b>	<b>95,321,632</b>

*(These are expenses incurred using donor funds that are not in IFMIS system. They are managed by Sage Pastel Accounting software. This amount is reported under other income. There was also 13,290,212 contribution towards 2017 general elections from United Nations Development Programme (UNDP).*

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2017-2018 Kshs	2016-2017 Kshs
Central Bank of Kenya, 01-010-R085(1000181702),Kes		R		13,572,376	12,207,866
GOK, Kenya Commercial Bank, 1103251996, Kes		R		21,239,210	14,489,766
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes		R		31,956,222	40,508,712
EU/DGSP, Kenya Commercial Bank, 1113793821, Kes		R		7,941,781	74,372
Dutch Embassy(NED), Kenya Commercial Bank, 1103254723, Kes		R		3,595,825	64,677
GTZ-SJ-German Embassy, Kenya Commercial Bank, 1116749068, Kes		R		483	1,400,854
GTZ-Gogo, Kenya Commercial Bank, 1129279790, Kes		R		1,838,340	3,094,500
Norwegian Embassy, Kenya Commercial Bank, 110321311, Kes		R		6,159,007	13,027,475
HelAge-GIZ3, Kenya Commercial Bank, 1146399022, Kes		R		-1,991	2,829,743
Cash in Transit		R			
Mortgage -KCB				41,054,064	28,500,000
Car Loan-KCB				17,028,482	
Less Transfer to Mortgage and Car Loan Scheme				-28,440,825	
<b>Total</b>				<b>115,942,974</b>	<b>116,197,965</b>

At the end of the Financial Period, there was a fund balance of Kes 41,054,064 in the Mortgage bank account at KCB and Kes 17,028,482 for Car Loan. Additionally ,KNCHR maintains five other bank

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accounts at Kenya Commercial Bank: a salary transaction account at Nairobi, office running bank accounts at in each of the four regions: Wajir, Kitale, Mombasa and Kisumu.

**11B: CASH IN HAND**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency-Petty cash	0	200,000
Cash in Hand – Held in foreign currency	0	0
<b>Total</b>	<b>0</b>	<b>200,000</b>

There was no cash at hand at close of the Financial Year.

**Cash in hand should also be analysed as follows:**

	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1-Nairobi	0	200,000
Other Locations		
<b>Total</b>	<b>0</b>	<b>200,000</b>

*[Cash count certificates for each as attachments has been provided with the financial statements]*

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**13 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	1,471,969	1,145,134
Staff Debtors	147,272	
<b>Total</b>	<b>1,619,241</b>	<b>1,145,134</b>

*[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]*

**IMPRESTS AND ADVANCES**

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	<b>Name of Officer</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
1	Kamanda Mucheke	6/26/2018	48,300	47,775	525
2	Joseph Otieno	6/26/2018	15,250	-	15,250
3	Doris Alomba	6/26/2018	57,250	-	55,750
4	Benard Kibet	4/9/2018	444,578	400,649	43,929
5	Victor Kamau	7/20/2017	202,800	203,800	(1,000)
6	Abdi Sheikh	2/8/2018	29,950	29,250	700
7	Samson Omondi	6/5/2018	100,000	96,600	3,400
8	Cyrus Maweu	2/14/2018	101,750	101,850	(100)
9	Suzanne Chivusia	3/28/2017	156,500	144,500	12,000
10	Stella Wangechi	11/22/2017	98,762	49,380	49,382
11	Jane Hongo	2/26/2018	19,443	19,123	320
12	Kevin Luyego	5/28/2018	288,500	286,121	2,379
13	Ibrahim Kassim	31/1/2017	40,500	53,938	(13,438)
14	Charles Kigotho	6/26/2018	132,900	131,280	1,620
15	Thuo Kinyanjui	5/31/2018	974,976	838,199	136,777
16	James Miriti	6/6/2018	2,363,850	2,268,727	95,123
17	Kefa Omweno	6/28/2018	21,304	6,454	14,850
18	Janet Kabaya	6/6/2016	707,704	642,350	65,354
19	Alice Mbuvi	4/10/2018	277,150	117,917	159,233
20	Caroline Nduta	3/2/2018	29,002	34,500	(5,498)
21	Beryl Orao	4/18/2018	162,396	159,874	2,522
22	Ruth Getobai	4/13/2018	175,500	170,775	4,725
23	Samuel Jomo	3/2/2018	37,250	34,740	2,510
24	Judy Lema	4/20/2018	432,200	430,950	1,250
25	Charles Mwangudza	6/7/2018	53,750	47,450	6,300
26	Maureen Mwadime	5/16/2018	63,150	64,100	(950)
27	Balkheisa Ibrahim	5/17/2018	125,550	132,950	(7,400)
28	Elijah Rottok	6/9/2017	257,500	258,750	(1,250)
29	Mercy Asoyong	10/30/2017	44,750	54,460	(9,710)
30	Brian Kituyi	7/7/2017	280,500	282,120	(1,620)
31	Adan Dalacha	12/13/2017	157,550	157,650	(100)
32	Mayaka Bosibori	6/18/2018	2,029,393	2,009,999	19,394
33	Annemarie Okutbyi	13/3/2017	21,550	20,850	700
34	Kathambi Gichunge	2/5/2017	84,450		84,450
35	Abel Sauti	6/5/2018	288,900	278,100	10,800
36	Christina Arrumm	6/29/2018	276,700	266,700	10,000
37	Abdkadir Osman	5/30/2018	68,850	69,050	(200)
38	George Morara	20/6/2017	625,823	491,830	133,993
39	Victor Kamau	11/16/2017	100,000	-	100,000
40	Bernard Mogesa	12/14/2017	300,000	-	300,000
41	Josphat Mwangi	4/13/2018	150,000	-	150,000
42	Judy Lema	4/10/2018	30,000	-	30,000
	<b>Total</b>		<b>11,876,230</b>	<b>10,402,761</b>	<b>1,471,970</b>
	<b>Staff Debtors</b>				
43	Maina Kariuki				93,793
44	Mohammed Shallow	8/1/2016	70,000	38,184	31,816
45	Peter Odenyo	8/1/2016	260,000	238,337	21,663
	<b>Total</b>		<b>330,000</b>	<b>276,521</b>	<b>147,272</b>
	<b>Grand Total</b>		<b>12,206,230</b>	<b>10,679,282</b>	<b>1,619,241</b>

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(NB: The total of the balance column should agree to the total amount under note 13)

**14. ACCOUNTS RECEIVABLE**

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	565,443	591,297
<b>Total</b>		-

*[The account payable amount was reversed in FY18 to expense since KNCHR reports on Cash basis and not accrual]*

**15. FUND BALANCE BROUGHT FORWARD**

Description	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	116,197,965	63,735,113
Cash in hand	200,000	200,000
Cash equivalents (short-term deposits)		
Accounts Receivables	1,145,134	1,240,111
Accounts Payables	-	-
<b>Total</b>	<b>117,543,098</b>	<b>65,175,224</b>

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**16. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Kenya National Commission on Human Rights

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	<b>2017/2018</b>	<b>2016/2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management compensation	N/A	N/A
	=====	=====
Transfers to other State Corporations and Semi-Autonomous Government Agencies	N/A	N/A
Transfers to Government Development Projects	N/A	N/A
Transfers from other Ministries Departments and Agencies	N/A	N/A
	=====	=====

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

<b>Description</b>	<b>2017 – 2018</b>	<b>2016 – 2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings (Refurbishment of office)	1,200,002	3,530,660
Construction of civil works	0	N/A
Supply of goods	12,866,103	N/A
Supply of services	0	N/A
	<b>14,066,105</b>	<b>3,530,660</b>

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**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2017 – 2018</b>	<b>2016 – 2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Senior management	N/A	N/A
Middle management	N/A	N/A
Unionisable employees	N/A	N/A

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**17.3: DONOR ANALYSIS**

<b>Donor Analysis</b>			
<b>Donor</b>	<b>Code</b>	<b>Receipts</b>	<b>Payments</b>
Dutch	K137	33,917,648	30,359,815
Norway	K141	31,500,000	38,283,990
DANIDA	K143	53,885,500	52,914,369
GIZ migrant	K145	3,422,677	6,257,751
Freedom	K151	4,012,000	7,547,774
EU0,1,2,3	K132,152,3,4	37,675,157	23,668,976
OSIEA	K157	8,516,567	9,995,540
UNDP-Elections		13,290,212	13,290,212
Other		4,439,437	5,433,280
<b>Total</b>		<b>190,659,198</b>	<b>187,751,707</b>

**17.4 SHORT TERM DEPOSITS**

<b>Name of Bank</b>	<b>2017 - 2018</b>
	<b>Kshs</b>
Stock	1,999,646
Banker's Guarantee for Fuel - Total Kenya	930,000

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Rent deposit -Msa Office	270,000
Rent deposit - CVS Plaza	4,479,962
Rent deposit -Kapenguria	60,000
Celtel deposit	101,000
Safaricom deposit	100,000
<b>Total</b>	<b>7,940,608</b>

These are deposits paid to third parties for long term services. These were in prior years part of Cash and Cash Equivalents in the Statement of Assets and note 22C in FY16.

#### **17.5 REFUND TO DONORS**

During the Financial Year, Kenya National Commission on Human refunded funds to donors for closed projects as follows:

1. German Embassy Kes 3,098,291
2. GIZ Good Governance Kes 2,191,934

#### **18. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		There were no unresolved audit issues during the Financial Year 2017/18		Resolved	

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

**PENDING BILLS ACCOUNTS PAYABLE**  
**AS AT 30TH JUNE 2018**

	Description	Supplier	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
1	Office refurbishment	Evolution Interior Construction Ltd	12,803,463	07.10.2016	11,603,462	1,200,002	General budget cut
2	Publication of IEC materials	Epic Capital Limited	729,000	28.05.2018	0	729,000	General budget cut
3	Staff airtime for April & May 2018	Safaricom Limited	589,208	31.05.2018	0	589,208	General budget cut
4	Staff airtime for April 2018	Airtel Networks Kenya	59,500	30.04.2018	0	59,500	General budget cut
5	Staff airtime for May 2018	Airtel Networks Kenya	59,500	31.05.2018	0	59,500	General budget cut
6	Fuel for the month of May 2018	Total (K) Ltd	466,268	31.05.2018	0	466,268	General budget cut
7	Major service to Nissan Patrol GK B418C	Crown Motors Group Ltd	226,000	22.05.2018	0	226,000	General budget cut
8	Major service to Honda CR-V GK A551H	Tymstar Trading Company Ltd	236,408	10.05.2018	0	236,408	General budget cut
9	April 2018 Internet service for Laikipia & Wajir Offices	Safaricom Limited	80,037	01.05.2018	0	80,037	General budget cut
10	May 2018 Internet service for Laikipia & Wajir Offices	Safaricom Limited	80,037	01.06.2018	0	80,037	General budget cut
11	Office bill for the month of April 2018	Safaricom Limited	498	30.04.2018	0	498	General budget cut
12	Courier service for July 2017	Aramex Kenya	36,541	31.07.2017	0	36,541	General budget cut
13	Provision of courier services to KNCHR for the month March, April and May 2018	EMS(POSTA)	217,580	1/9/2017		217,580	General budget cut
13	Field allowances-Nyandarua	Bildad Mulanda	230,360	Nov-18	0	230,360	General budget cut
14	Postal rental	Postal Corporation	10,960	15/06/2018		10,960	General budget cut

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15	Telephone Bill for June 2018	Telkom Kenya	17,400	15/06/2018		17,400	General budget cut
16	Printing Report	Rosamo Agencies	500,000	15/06/2018		500,000	General budget cut
17	Printing Report	Concept Branding	171,551	15/06/2018		171,551	General budget cut
18	Service/repairs to GK A084H	Tymstar Motors Ltd	138,504	5/14/2018	nil	138,504	General budget cut
19	Service/repair to GK A549H	Tymstar Motors Ltd	119,132	5/14/2018	nil	119,132	General budget cut
20	Service/repair to GK A491K	Tymstar Motors Ltd	72,500	6/7/2018	nil	72,500	General budget cut
21	Service/repair to GK A623H	Tymstar Motors Ltd	58,696	5/14/2018	nil	58,696	General budget cut
22	Service/repair to GK A822G	Transafrika Motors	38,210	5/15/2018	nil	38,210	General budget cut
23	Service/repair to GK A820G	Transafrika Motors	96,171	6/5/2018	nil	96,171	General budget cut
24	Repairs to GK B155F	Westfield Motors	25,455	5/30/2018	nil	25,455	General budget cut
25	Service to GK B155F	Westfield Motors	21,320	6/5/2018	nil	21,320	General budget cut
26	Repair to GK B155F	Westfield Motors	51,323	5/7/2018	nil	51,323	General budget cut
27	Service to GK B691M	Toyota (K) Ltd	18,700	6/6/2018	nil	18,700	General budget cut
28	Invoice no. 54192 for June 2017	JimCab Services Ltd	129,700	7/20/2017	nil	129,700	General budget cut
29	Invoice no. 55274 for October 2017	JimCab Services Ltd	137,750	10/15/2017	nil	137,750	General budget cut
30	Invoice no. 55545 for November 2017	JimCab Services Ltd	160,385	12/7/2017	nil	160,385	General budget cut
31	Invoice no. 55453 for October 2017	JimCab Services Ltd	8,352	4/30/2017	nil	8,352	General budget cut
32	Invoice no. 55874 for December 2017	JimCab Services Ltd	139,712	1/25/2018	nil	139,712	General budget cut
33	Invoice no. 56184 for Dec 2017/Jan 2018	JimCab Services Ltd	112,548	2/5/2018	nil	112,548	General budget cut
34	Invoice no. 56772 for Feb/Mar 2018	JimCab Services Ltd	240,236	4/30/2018	nil	240,236	General budget cut
35	Invoice no. 56772 for Feb/Mar 2018	JimCab Services Ltd	30,276	4/30/2018	nil	30,276	General budget cut
36	Invoice no. 56771 for March 2018	JimCab Services Ltd	5,684	4/30/2018	nil	5,684	General budget cut
37	Invoice no. 56892 for March 2018	JimCab Services Ltd	239,946	4/30/2018	nil	239,946	General budget cut
38	invoice no. 57142 for Apr/May 2018	JimCab Services Ltd	237,278	6/14/2018	nil	237,278	General budget cut
39	Return air ticket to Kisumu for Hassan Abdi and return air ticket to Lamu for Patricia Nyaundi	African Touch Safaris	49,145	30.06.2018		49,145	General budget cut
40	Renewal KNCHR-MFI maintenance contract	MFI Document Solutions Ltd	362,094	4/11/2018	nil	362,094	General budget cut
41	Staff Airtime for the month of June 2018	Weshtel	384,250	6/1/2018	nil	384,250	General budget cut
42	Rent for Wajir Staff House	County Logistics Ltd	300,000	3/4/2018	nil	300,000	General budget cut

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43	Group Health Insurance							
44	Renewal of GFI Mail Essentials Licence	Heritage Insurance Company	263,502	5/11/2018	nil	263,502	General budget cut	
45	Supply and delivery of toner TK 685	Next Technologies	334,950	4/4/2018	nil	334,950	General budget cut	
46	Installation and commissioning of LAN in Kitale office (Dimugos agencies)	Mfi Document Sol.	98,600	25.01.2018	98,600	98,600	General budget cut	
47	Provision of air ticket – foreign travel (Angani tours and travels limited)	Dimugos agencies	181,186	8.3.2017	0	181,186	General budget cut	
48	Consultancy services during the Coast region security inquiry (Centre for human rights – Nairobi university)	Angani tours and travels limited	460,200	28.4.2017	0	460,200	General budget cut	
49	Provision of braille service: Reflection on the mirror	Centre for human rights – Nairobi university	2,600,000	19.10.2016	1,000,000	1,600,000	General budget cut	
50	Provision of various air tickets	Kenya Society for the Blind	229,680	7.12.2017	114,840	114,840	General budget cut	
51	Provision of catering services	Angani Tours and Travel	427,105	various	427,105	427,105	General budget cut	
52	Provision of conference and accommodation package	Ngong Hills Hotel	30,000	5.09.2018	30,000	30,000	General budget cut	
53	Provision of Conference Services	Hotel Waterbuck	161,600	24.03.2016	0	161,600	General budget cut	
54	Accommodation & Conference	Intercontinental Nairobi	151,499	15.05.2017	0	151,499	General budget cut	
55	EMS Service June 2018	Serena Hotels	144,584	Feb-18	0	144,584	General budget cut	
56	Yellow Pages Nairobi Edition	Postal Corporation	29,110	25.06.18		29,110	General budget cut	
57 <sup>1</sup>	Yellow Pages Coast Edition	Kenya Postel Directories	457,690	01.02.2018		457,690	General budget cut	
58	Yellow Pages Inland Edition	Kenya Postel Directories	39,811	01.02.2018		39,811	General budget cut	
59	Water supply month of June 2018	Kenya Postel Directories	127,345	01.02.2018		127,345	General budget cut	
60	Water supply months of January, February and April 2017	Alphine Coolers	29,139	30.06.2018		29,139	General budget cut	
61	Provision of air ticket and insurance	Alphine Coolers	87,418	30.04.2018		87,418	General budget cut	
62	Travel Insurance Commissioner Waruhiu	Angani Tours and Travel	493,500	31-May-17		493,500	General budget cut	
63	Forum on rethinking- in Brussels-Belgium	Travel Insurance	15,000	30.06.2018		15,000	General budget cut	
64	Policing Expert-Entebbe Uganda	Jedidah Waruhiu	73,976	11.12.2017		73,976	General budget cut	
64	62nd Session of the African Commission in Nouakhott - Mauritania	Jedidah Waruhiu	32,615	29.08.2017		32,615	General budget cut	
65	61st Ordinary Session of the African Commission in Banjul - Gambia	Shatikha Chivusia	80,325	24.04.2017		80,325	General budget cut	
66	Rights Based Policing Reforms in Lagos - Nigeria	Shatikha Chivusia	71,961	31.10.2017		71,961	General budget cut	
67	UPR Regional Workshop in Entebbe - Uganda	George Morara	73,848	09.10.2017		73,848	General budget cut	
68	Open Justice Initiative report launch in Buenos Aires - Argentina	George Morara	47,048	22.04.2018		47,048	General budget cut	
69	Colloquium on the role of NHRIs in Johannesburg - South Africa	George Morara	71,273	13.11.2017		71,273	General budget cut	
		George Morara	35,879	19.10.2017		35,879	General budget cut	

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70	Regional Capacity Strengthening in Johannesburg - South Africa	George Morara	59,798	03.09.2017		59,798	General budget cut
71	NANRI Partners meeting in Addis Ababa - Ethiopia	Kagwiria Mbogori	37,536	04.04.2018		37,536	General budget cut
72	CFNHRI Biennial Conference in - London - UK	Kagwiria Mbogori	78,642	15.04.2018		78,642	General budget cut
73	NANRI Biennial conference in Kigali, Rwanda	Kagwiria Mbogori	68,213	06.11.2017		68,213	General budget cut
	<b>Grand Total</b>					<b>14,066,105</b>	

**ANNEX 2 - ANALYSIS OF PENDING STAFF RECEIVABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>					1,619,241	1,145,134	

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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2016/2017</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2017/2018</b>
Land				
Buildings and structures	531,034	57,009		588,043
Transport equipment	89,402,378	5,057,103		94,459,481
Office equipment, furniture and fittings	82,965,535	3,467,160		86,432,695
ICT Equipment, Software and Other ICT Assets	46,365,763	3,074,672		49,440,435
Intangible assets				
<b>Total</b>	<b>219,264,709</b>	<b>11,655,944</b>	<b>0</b>	<b>230,920,653</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought forward by KNCHR. Additions during the year should tie to note 9 on acquisition of assets during the year.