

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**INCREASED ENJOYMENT OF
HUMAN RIGHTS & FUNDAMENTAL
FREEDOMS BY ALL IN KENYA -
PROJECT NUMBER KEN 2062, KEN 19-0011**

**FOR THE YEAR ENDED
30 JUNE, 2022**

**KENYA NATIONAL COMMISSION
ON HUMAN RIGHTS**

PARLIAMENT
OF KENYA
LIBRARY

DATE: 07 DEC 2023

DA

Hon Omer Baya, CBS, MP
Deputy majority leader

A. Shamba



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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**PROJECT NAME: INCREASED ENJOYMENT OF HUMAN RIGHTS &
FUNDAMENTAL FREEDOMS BY ALL IN KENYA PROJECT**

**IMPLEMENTING ENTITY: KENYA NATIONAL COMMISSION ON HUMAN
RIGHTS (KNCHR)**

PROJECT GRANT/CREDIT NUMBER: KEN 2062, KEN 19- 0011, KNCHR

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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1. Project Information and Overall Performance

1.1 Name and registered office

Name

The project's official name is Increased Enjoyment of Human Rights & Fundamental Freedoms by all in Kenya.

Objective

The key objective of the grant is enhanced realization of civil and political rights during electioneering period as well as economic, social and cultural rights particularly of women, youth, persons with disabilities, children and marginalized communities in rural and informal settlements (Impact).

Address

The project headquarters offices are Nairobi city, Nairobi County, Kenya.

The address of its registered office is:

CVS Plaza, 1st Floor, Lenana Road

Contacts: The following are the project contacts

P.O. Box: 74359-00200

Telephone: (254)20-2717908

E-mail: haki@knchr.org

Website: www.knchr.org

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	August 2021
Project End Date:	August 2024
Project Manager:	Dr. Amos Wanyoike
Project Sponsor:	The Norwegian Ministry of Foreign Affairs (NMFA)

1.3 Project Overview

State Department of the project	Kenya National Commission on Human Rights (KNCHR)
Project number	KEN 2062, KEN 19- 0011, KNCHR
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) To Promote and deepen a culture of human rights among the public during the electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights. (ii) Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights (iii) To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups (iv) To enhance efficiency, effectiveness and sustainability of the Commission
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Public sensitization, capacity building, election monitoring and media engagement

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	<ul style="list-style-type: none"> (ii) Complaints processing, investigation and redress (iii) Human rights petitioning and litigations
Other important background information of the project	The project is based on the logic that in order to increase enjoyment of human rights; the right holders should be empowered to be able to claim their rights and fundamental freedoms; duty bearers should comply with human rights obligations and there should be mechanisms for resolving human rights breaches or violations
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Shrinking civil space and attacks on fundamental freedom of association, demonstration and assembly. (ii) Non-compliance in the implementation of key ECOSOC and Business and human rights National policies and laws (iii) High no of case of human rights violation meted on MIPS/Vulnerable groups
Project duration	The project started on 01 st August 2021 and is expected to run until 31 st August 2024,Period of 3 years.

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

1. Kenya Commercial Bank - Milimani Branch

NSSF Building, Bishops Road

P O Box 69695-00400

NAIROBI

1.5 Auditors

The project is audited by

The Auditor General

P O Box 30084-00100

NAIROBI

1.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Dr. Bernard Mogesa	Commission Secretary/CEO	PhD, CPM	Accounting Officer
Dr. Amos Wanyoike	Senior Human Rights Officer (Reforms & Accountability)	PhD, CPM	Grant holder
John Wamwanga	Deputy Director Finance	CPA(K)	Head of Accounting

1.7 Funding summary

The Project is for a duration of three years from 2021 to 2024 with an approved budget of NOK13,600,000 equivalent to Kshs176,434,600 as highlighted in the table below:

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Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	NOK	Kshs	NOK	Kshs	NOK	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
The Norwegian Ministry of Foreign Affairs (NMFA)	13,600,000	176,434,600	6,850,000	85,085,829	6,750,000	91,348,771
Total	13,600,000	176,434,600	6,850,000	85,085,829	6,750,000	91,348,771

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30 th June 2022)	
	<i>Donor currency</i>	<i>Kshs</i>		<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')- (B')</i>
(i) Grant					
The Norwegian Ministry of Foreign Affairs (NMFA)	6,850,000	85,085,829	49,425,404	6,750,000	35,660,425
Total	6,850,000	85,085,829	49,425,404	6,750,000	35,660,425

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Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

- a. Budget performance against actual amounts for current year was 58%.
- b. Physical progress based on outputs, outcomes, and impacts since project commencement,

PROJECT IMPACT	
IMPACT	Progress Towards Achieving The Impact
Enhanced realization of civil and political rights during the electioneering period as well as ECOSOC rights particularly of women, youth, persons with disabilities, children, and marginalized communities in rural and informal settlements	<p>Based on the Commission’s findings of the state of human rights during the 2017 Elections and its recommendations thereof, the Commission ahead of the 2022 Elections embarked on early preventive mechanisms including setting up of civic accountability platforms as well as constructive dialogue with duty bearers.</p> <p>Subsequently, the Commission, through collecting, collating and analysis of data from its early warning response mechanisms was able to focus on areas that had the potential of spiralling human rights violations. As a result of these efforts, the Commission through its 2022 election series reports namely the Bound Ballot and the Demystifying Democracy, recorded a substantial drop in human rights violations estimated at 81.8% as compared to 2017 (baseline). Most notably, the Commission has noted substantial reductions in the rights to life, Torture/Assaults, SGBV, Misuse of Public Resources, and destruction of property as illustrated in the graph (Appendix 1). However other violations still worryingly persist, for instance, voter bribery, misuse of children in elections, and threats and intimidation. The Commission attributes these reductions and the successes of the interventions undertaken in this project.</p> <p>The Commission’s Election Monitoring System as well as the Election Hub was efficient in detecting rises in human rights violations and this was crucial in the Commission alerting the authorities as well as</p>

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	<p>members of the public who played a key role in the de-escalating further violations as well as deterring perpetrators.</p> <p>The Commission made a significant contribution to citizen empowerment and engagement, reaching out to over 30 million members of the public and urging them to reject involvement in acts of violence instigated by politicians as well as holding their leaders accountable. This effort, combined with similar contributions from other actors such as the NCIC, played a crucial role in significantly reducing cases of violence and civil unrest, even in the face of a highly polarized political environment.</p>
PROJECT OUTCOMES	
OUTCOMES	Progress Towards Achieving The Outcomes
<p>Outcome 1 Enhanced protection and promotion of human rights among the public during electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights</p>	<p>The Commission through this project collaborated with Civil Society Organizations under the banner of <i>Uchaguzi Platform</i>, and <i>ELOG</i> and other electoral institution. As a result of this collaboration, a platform for reflections on the state of electoral preparedness and electoral related issues was held which culminated to calling for state commitment towards credible, peaceful, free and fair elections aimed at reclaiming & entrenching a culture of electoral integrity. Throughout the 2022 Electioneering project the Commission collaborated with Civil Society organizations through sharing of information and referral of cases that resulted to timely intervention by the Commission and other duty bearers.</p>
PROJECT OUTPUTS	
OUTPUTS	Progress Towards Achieving The Outputs
<p>Output 1.1: Members of public sensitized through the project's Human Rights Education Public awareness and education initiatives</p>	<p>During the 2022 General Election, the Commission through the project effectively empowered citizens by reaching out to over 20 million members of the public through various media channels. These messages ranged from human rights and obligations during elections, the electoral process and how to effectively</p>

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	<p>engage as well as information on how to interact with duty bearers and oversight institutions. This included conducting five public campaign forums in the counties of Machakos, Kisumu, Kwale, Transzoia and Nakuru, activating 12 community radios and production and airing of human rights radio infomercials which ran for 4 weeks; with 3 spots per week with a frequency of 2 times per day. The stations which are predominately vernacular included: Pamoja Fm, Kaya fm, Kalya Fm, West Fm, Star Fm, Radio yetu Fm, Gitugi Fm, Radio Namlolwe, Mbaitu Fm, KBCpwani Fm, Kisii Fm and KBC Nosim FM. The community radio activation was further complemented by social media platforms like twitter and facebook where regular human rights messages generated traffic and conversation. The Commission had set a goal to increase its Twitter followers by 6,000 in the six months leading up to the election, and by the close of the election period, it had reached 102,000 followers. The Commission also had a Facebook following of 24,397 by the end of its advocacy period for the 2022 elections thereby increasing the scope of Kenyans who were able to be reached with human rights messages.</p>
<p>Output 1.2: State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period</p>	<p>Through the project, the Commission fostered a productive working relationship with state organs, particularly the security sector, to sensitize officers on the human rights principles and standards when policing during elections and political processes. These consultative and sensitization included a human rights-based approach to policing, crowd control, public order management, use of force and firearms, facilitating the right to assembly, picket and demonstration as well as investigating sexual and gender-based violence in an electoral context. The security agencies were also sensitized on facilitating the special interest groups during the electioneering period. As a result of these engagements, the Election Security</p>

	<p>Management Manual for Police Commanders was completed and utilized as a standard tool during advocacy meetings with senior law enforcement officers, with a focus on a human rights-based approach to policing. Adherence to these guidelines improved police preparedness and response mechanisms during elections, promoting a collaborative and coordinated approach and leading to a reduction in police brutality during election management in Kenya. The findings of the KNCHR election reports indicated that the security agencies carried out their work in a manner that adequately facilitated the right to vote and be voted for. The Security agencies were very responsive and managed to contain several incidences of violence. They were quite professional and humane in their conduct and response.</p> <p>In addition, the KNCHR developed and published a matrix of its 2017 recommendations that it used a tool of advocacy with the critical duty bearers. This also entailed the human rights gaps and what ought to be done to address the same. It is on the basis of this that the Commission held high-level dialogues and training sessions for the key actors in elections including the Independent Electoral and Boundaries Commission (IEBC), Office of the Director of Public Prosecutions, (ODPP) National Police Service (NPS), the Judiciary, Independent Policing and Oversight Authority (IPOA) amongst others.</p>
<p>Output 1.3 : Elections related human rights violations processed and resolved)</p>	<p>A total 1,589 human rights petition were received from 609 members (376 Male; 211 Female; 22 intersex) 7 investigation mission concluded and resolved; These made 38.3% of the total petitions received under the Civil Political Rights category in the KNCHR’s Complaints Management System. It was noted that there was a 10.3 % increase in civil political rights related cases reported in 2017 at 39.1% compared to 2022, which was at 49.4%.</p>

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	<p>The increase could be attributed to project awareness and monitoring initiatives that were carried out by the Commission through this project.</p> <p>The Commission’s internal Election Management System (EMS) also served as an Early Warning and Response Mechanisms (EWRM) for human rights issues and the Commission was able to use the data captured to issue timely advisories to duty bearers which de-escalated human rights violations as contingency measures were put in place to mitigate the risks.</p>
<p>Output 1.4 : CSO platforms established & Supported</p>	<p>Through the project the commission was able to establish and support 6 CSO platforms out of the targeted 6 in Narok, Kajiado, Machakos, Muranga, Kwale, and Uasin Gishu</p> <p>The commission further initiated capacity building session and strengthened 150 grassroots human rights defenders (HRDs) with advanced skills on Election Monitoring, Documentation and Reporting on human rights violations pre, during and post-election period. The HRDs successfully mobilized critical partners and jointly engaged in advancing over pressing human rights issues in the regions.</p>
<p>PROJECT OUTCOMES OUTCOMES</p>	<p>Progress Towards Achieving The Outcomes</p>

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<p>Outcome 2 Enhanced observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p>Kenya adopted a National Action Plan on Business and Human Rights with a comprehensive strategy for protecting against human rights abuses by businesses. As a result of support from the project, the National Steering Committee (NSC) consisting of representatives from 13 institutions was formed to coordinate and offer strategic guidance on the implementation plan thus leading to an increased commitment to addressing actual and potential business and human rights challenges by both the Government and businesses. The establishment of the committee has commissioned five thematic working groups drawn alongside the five thematic areas to aid in assisting in the dissemination of the National Action Plan</p>
<p>PROJECT OUTPUTS</p>	
<p>OUTPUTS</p>	<p>Progress Towards Achieving the Outputs</p>
<p>Output 2.1 Functional NAP Implementation Committee</p>	<p>The Commission and the Office of the Attorney General and the Department of Justice were appointed to oversees the NAP Implementation Committee tasked with ensuring the measures proposed in this NAP are implemented. The Committee consists of representatives from both public and private institutions. The committee has embarked on disseminating the NAP in various counties across the country to raise awareness among public and private business actors as well as civil society organizations. The committee developed a draft work plan and implementation plan/matrix for the NAP. To this end, the Commission has continued to support the two regular meetings of the Committee as well as thematic working groups.</p>
<p>Output 2.2 Reports on compliance to ECOSOC & BHR rights disseminated</p>	<p>The National Commission continues to audit business enterprises in complying with national and international legal obligations, particularly the protection of individual and community rights as they relate to business operations. Using the UNGP and other international standards, the National</p>

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	<p>Commission assists businesses in understanding relevant corporate responsibilities and managing business risks. The objective of the project was to enhance compliance with county laws, especially those touching on the right to health and water with national and international human rights norms and standards. To this extent, the Commission developed assessment criteria based on human rights standards and principles to guide the review of county laws and bills. The assessment criteria critiqued the four key normative indicators for the realization of the economic social and cultural rights as well as three key process indicators for HRBA to development.</p>
<p>Output 2.3: ECOSOC related case Investigated & Redressed</p>	<p>Based on a worrying trend on the killings of older women, the Commission embarked on a comprehensive investigation mission to assert the veracity of the issue. The Commission documented human rights violations in its report dubbed “Aged, Loathed and Besieged: Investigation report on lynching of older women in Marani Ward, Kitutu Chache North Sub-County, Kisii County”. As a result of the Commission’s investigations and close collaboration with state and non-state actors, to redress the violations, nine suspects were arrested and arraigned at Kisii Law Courts for having killed the five women. KNCHR has continued to work with the investigation and prosecution agents to seek justice for the believed bereaved families.</p>
<p>PROJECT OUTCOMES</p>	
<p>OUTCOME</p>	<p>Progress Towards Achieving The Outcome</p>
<p>Outcome 3: Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs)</p>	<p>The Commission initiated and collaborated with a Caucus of Minority and Marginalized Communities consisting of professionals from 79 communities drawn from 26 counties of Kenya. The main objective of the caucus is to claim the unrealized rights of their communities, build solidarity among community members, consolidate a strong voice on governance issue, promote recognition and influence policy outcomes to</p>

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	offer their equal opportunities and rights. The Commission is in the process of undertaking a mini-inquiry to assist in solving the historical injustices against the marginalized communities
PROJECT OUTPUTS	
OUTPUTS	Progress Towards Achieving The Outputs
Output 3.1. Human rights petitions on Minority and Indigenous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	The Commission has continued to build linkages with Minority CSOs as strategic partners to accelerate progress towards up scale of inquiry scope and influence. This reconnaissance intervention at the local level will build trusting relationships as well as foster a constructive dialogue between the communities, government and civil society stakeholders and the commission during the inquiry.
Output 3.2. Justice Actors trained on Handling MIP/vulnerable groups related cases through ADR	The National Commission is strategically utilizing the MoU with the Judiciary Training Institute (JTI) to empower judicial officers. The main focus of the capacity building interventions is to increase the understanding of the judicial officers on the role that HRDs play in the spectra of social justice. Further, the National Commission aims at enhancing ADR mechanisms in order to advance timely resolution of disputes among citizens, and the reduction of backlog in the judicial system. To this end the Commission is in the process of building capacity of Court User Committees (CuCs) and Councils of Elders to support the judiciary in the promotion and protection and human rights in Kenya.
PROJECT OUTCOME	
OUTCOME	Progress Towards Achieving The Outcome

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<p>Outcome 4: Enhanced efficiency, effectiveness, visibility and sustainability of the Commission.</p>	<p>During the 2022 elections, the Kenya National Commission on Human Rights employed a robust and effective system for handling complaints. The KNCHR complaints mechanism also built public trust and confidence that fostered transparency and accountability in the electoral process and political system. As result of the interventions, there was an increased reporting on human rights violations related to political rights in 2022 compared to 2017. The 10% increase in reporting could be attributed to project awareness initiatives that aimed to inform members of the public on where to report in case of an election related violation</p> <p>The commission was able to increase its implementation rate from 70% to 78% in the financial year 2021-2022</p>
PROJECT OUTPUTS	
OUTPUTS	Progress Towards Achieving The Outputs
<p>Output 4.1. KNCHR functional ICT equipment and systems</p>	<p>The Commission procured several ICT equipment to support and strengthen the work of the election monitoring team. Thirty-Two (32) laptops were bought and distributed to the election monitoring team, two (2) printers were also procured, 20 voice recorders and 20 cameras. Two projectors, eight mobile phones 9 with capabilities of handling high quality images and documents we procured. This equipment enhanced the efficiency of the Commission in timely receipt, analysis and interventions of human rights issues.</p>
<p>Output 4.2. KNCHR trained on key human rights thematic areas</p>	<p>The Commission organized one Team building and debriefing session for all its 115 staff. The team building was used as a powerful way to build trust, have</p>

	collaboration, open communication, nurture strengths, improve motivation and address weaknesses. The 115 staff committed to improve productivity in the promotion and protection of human rights. The staff were also trained on handling petitions from Minorities
Output 4.3 Performance review & Evaluation reports prepared and shared with KNCHR team and RNE	KNCHR prepared a baseline evaluative report on the project performance indicators with bias towards Election work which forms a bigger percentage of project work and is now in the process of doing a review of progress on project performance indicators. Through this work and other evidence based programmatic engagements, the Commission seeks to provide crystal clear communication to its stakeholders about its work and human rights gaps.
Output 4.3 Visibility initiatives	KNCHR also produced and disseminated on KNCHR YouTube Channel twenty-one (21) in house documentary series videos with specific messages on human rights and 2022 General Election that were viewed by over million Kenyans on KNCHR YouTube channel. Further, leveraging on the KNCHR ICT platform the Commission strengthened the communication between itself and members of the public through its active and interactive website (www.knchr.org).

c. Comment on value-for-money achievements,

- i) The Commission widely disseminated messages through its toll-free sms line to members of the public, Human Rights Defenders, media, and Civil Society organizations. The social media platforms were activated throughout the electioneering period. The Commission used Community radios, a platform that became a game-changer in this project
- ii) The Commission developed 52 messages that were translated into various vernacular languages and sent through SMS to 20,000 subscribers. Through Social media activation the project was also able to enhance the knowledge and action in the claim for human rights

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- among members of the public. The KNCHR social media and digital platforms gained traction and were on a steady increase in terms of sharing electoral messages.
- iii) The Commission utilized creative hashtags to carry the electoral messages. That is; **#HakiNaUchaguzi2022**. The Commission also started to utilize the **Instagram online platform** and opened a KNCHR corporate account for the same to reach the techno savvy and young population.
 - iv) The Commission's internal Election Management System (EMS) also served as an Early Warning and Response Mechanism (EWRM) for human rights issues and the Commission was able to use the data captured to issue timely advisories to duty bearers which de-escalated human rights violations as contingency measures were put in place to mitigate the risks.
 - v) The Commission provided an account of the election 2022 through two (2) key reports: **Party Primaries Monitoring Report- 2022 General Elections and Final Election Monitoring Report- 2022 General Elections**. The two reports give a Human Rights Account of the 2022 General Election" and provide a synopsis of the findings of the election from a human rights perspective. This report will inform conversations on the place of our elections in enhancing democracy, rule of law, human rights and other tenets that will help the Country move "towards a society that enjoys human rights and fundamental freedoms
 - vi) The Commission disseminated strategic messages through community media that reassured the voters, candidates and political parties that their concerns are taken seriously. KNCHR systems for the resolution of electoral complaints also made sure that voters, candidates and political parties all had the opportunity to voice complaints. The KNCHR complaints mechanism also built public trust and confidence that fostered transparency and accountability in the electoral process and political system.

d. Indicate the absorption rate for each year since the commencement of the project.
The current absorption rate is 58%

e. List the implementation challenges and recommended way forward.

There were no challenges during implementation because of the vast past experience during election monitoring, way forward, the second year will focus on post-election monitoring and dissemination of KNCHR election

monitoring to key stakeholders. The commission will also undertake political accountability and educated members of the public on human rights accountability charter, which spell out the role of elected leaders in the promotion and protection of human rights. The commission will continue with its advocacy engagements to support the NAP implementation and enhance compliance to business and human rights. The commission will also continue with the preparation measures to hold public inquiries and investigation on systematic human rights violation on minority and indigenous person and vulnerable groups rights.

1.9 Summary of Project Compliance:

- i) No significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.
- ii) No consequences suffered on account of non-compliance or likely to be suffered.
- iii) Mitigation measures to alleviate the adverse effects of actual or potential consequences of non-compliance are guided as a commission by the internal control policies including but not limited to risk management policy, finance, procurement manual, the human resource and management manual and PFM act.

2. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key objectives of the project's agreement/ plan are to:

The strategic goals of the project are as follows:

- a) To Promote and deepen a culture of human rights among the public during the electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights.
- b) Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights
- c) To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups
- d) To enhance efficiency, effectiveness and sustainability of the Commission

Progress on attainment of strategic development objectives

Below we provide the progress on attaining the stated objectives:

Result	Indicator	Baseline	Target	Progress
Impact: Enhanced realization of civil and political rights during the electioneering period as well as ECOSOC rights particularly of women, youth, persons with disabilities, children and marginalized communities in rural and informal settlements	% of public members enjoying their rights & freedoms (from opinion survey)	56% (from Baseline)	Target = 10% increase of the base value (from baseline studies)	To be confirmed in midline studies The Commission, through analysis of data from its early warning response mechanisms in the 2022 Elections and human rights findings published in its 2022 series reports namely the Bound Ballot and the Demystifying Democracy, indicated a substantial drop in human rights violations estimated at 81.8% as compared to 2017. The report documents a total of seven (7) cases of loss of life. This is a reduction from 2017 where ninety-nine (99) cases of death were documented by KNCHR.
	Reduction in number/percent age of incidences of violations of civil and political rights during electioneering period as well as ECOSOC rights	Civil and Political Rights: In 2017, the KNCHR documented the following violations: 100 cases of killings; 201 cases of sexual violence; 250 cases of torture; ECOSOC: 60% of complaints received by KNCHR are ECOSOC related ¹	Target =At least 10% reduction of reported Human rights violations	
Outcome 1: Enhanced protection and promotion of human rights among the public during electioneering period and increase vibrancy of the	Outcome indicator 1.1: % of public members able to claim their rights related to Elections Outcome indicator 1.2:	Baseline Minimal number of members of the public who are able to claim their rights CSO platforms for Human rights advocacy not very vibrant	Target: At least 10% above Baseline Value Functional CSO platforms advocating for issues relating to human rights	Through the project the commission was able to establish and support 6 CSO platforms out of the targeted 6 in Narok, Kajiado, Machakos, Muranga, Kwale, and Uasin Gishu The Commission-initiated capacity building session and strengthened 150 grassroots HRDs with advanced skills on Election Monitoring,

¹ Source : KNCHR Complaints Management System (CMS)

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Result	Indicator	Baseline	Target	Progress
Civil Society in the advocacy for human rights	Type and No. of joint actions advocated for by CSOs, HRDs and Media			Documentation and Reporting on human rights violations pre, during and post-election period. The Commission also developed an Accountability Charter that sought to attain the commitment of the four Presidential candidates to uphold human rights principles and standards before and after elections
Outputs				
Output 1.1 Members of public sensitized through project's Human Rights Education Public awareness and education initiatives	Output Indicator 1.1.1 Number of public members sensitized	Baseline: 0	Target: 500,000	The Commission delivered sensitization messages to the members of the public. This were delivered in a manner that ensured that they became aware of human rights standards and principles and also channels of accountability in case a violation occurred. Approximately 20 million members of the public were reached through the various public awareness interventions.
Output 1.2 : State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	Output Indicator 1.2.1 State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	Baseline: Few state and non-state actors have been sensitized on observing principles and standards of human rights	Target: 40 state and non-state institutions	The Commission established a good working relationship with state organs especially the security sector to finalize the draft regulations around security elections, and Election Security Management Manual for Police Commanders was finalized and used as a standard tool during the Advocacy meetings with Senior law enforcement officers on a HRBA to policing. The adherence to the guidelines enhanced police preparedness and response mechanisms during election in a collaborative and coordinated manner, thus the reduction on

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Result	Indicator	Baseline	Target	Progress
	<p>Output Indicator 1.2.1 : No. of election Monitoring reports prepared and disseminated</p>	<p>Baseline: No election monitoring report shared during the <u>current cycle</u></p>	<p>Target: 3 election monitoring reports and advisories shared</p>	<p>police brutality in management of election in Kenya</p> <p>The Kenya National Commission on Human Rights monitored the 2022 Election cycle for slightly over eight (8) months with the main aim of promoting and protecting human rights before, during, and after the General Election.</p> <p>The KNCHR launched and shared the findings of its final 2022 election monitoring and observation report dubbed “Demystifying Our Democracy”.</p> <p>Overall, the findings indicate that Kenya had made enormous strides in improving some elements of the election processes while in others, it is still lagging and yet indeed, in other areas it has retrogressed. The report records a substantial drop in the number of lives lost compared to 2017. However other violations such as assaults, intimidation, harassment, voter bribery, and misuse of children in elections are still a grave concern. One particular disturbing observation is the increase in civilian misuse of firearms which contributed to at least 70% of the deaths and assaults recorded. The report provides strong recommendations to duty bearers which if acted upon, will usher in a new dawn in ensuring elections are held against a strong backdrop of</p>

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Result	Indicator	Baseline	Target	Progress
				rule of law, respect for human rights, progressive reforms and a peaceful environment.
Output 1.3 : Elections related human rights violations processed and resolved)	Output Indicator 1.3.1: # of Elections related human rights violations processed a through complaints screening , investigations , Litigation and ADR	Baseline: Few cases of human rights violations related to elections have been resolved due to lack of evidence .	Target: At least 80% of complaints lodged resolved	During the reporting period, 2,438 complains were filled with a 43.07% admission rate, 56% received legal advice and 1% pending further action. 43% petitions related to ECOSOC Rights and 49.9% related to civil and political rights and 7% related to group rights. 30 % of the complains have been resolved
Output 1.4 : CSO platforms established & Supported	Output Indicator 1.4.1: No. of platform established and supported	Baseline: 0	Target: 6 platforms established; 6 Supported	The Commission provided an account of the election 2022 through two (2) key reports: Party Primaries Monitoring Report- 2022 General Elections and Final Election Monitoring Report- 2022 General Elections. The two reports give a Human Rights Account of the 2022 General Election” and provides a synopsis of the findings of the elections from a human rights perspective. This report will inform conversations on the place of our elections in enhancing democracy, rule of law, human rights and other tenets that will help the Country move “towards a society that enjoys human rights and fundamental freedoms
Result	Indicators	Baseline	Target	Progress

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Result	Indicator	Baseline	Target	Progress
<p>Outcome 2 Enhanced observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p>Outcome Indicators % of key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p>Baseline: Duty bearer's Human rights commitment gaps, Capacity Human rights Principles not adequately mainstreamed in key institutions</p>	<p>Target: At least 60% of NAP and other key ECOSOC national, regional and international instruments obligations and commitments met</p>	<p>In order to enhance the observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards by duty bearer, a National Steering Committee (NSC) consisting of representatives from 13 institutions was formed to coordinate and offer strategic guidance on the implementation plan thus leading to an increased commitment to addressing actual and potential business and human rights challenges by both the Government and businesses. The establishment of the committee has commissioned five thematic working groups drawn alongside the five thematic areas to aid in assisting in the dissemination of the National Action Plan.</p> <p>It is envisioned that the operationalization of NAP will assist key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>
Outputs				
<p>Output 2.1 Functional NAP Implementation Committee</p>	<p>Output Indicator 2.1.1 Frequency of Committee's engagement</p>	<p>Baseline: NAP committee formed but has not started its implementation</p>	<p>Target: 1 functional Committee in place</p>	<p>The Commission and the Office of the Attorney General and the Department of Justice were appointed to oversee the NAP Implementation Committee tasked with ensuring the measures proposed in this NAP are implemented. The Committee consists of</p>

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Result	Indicator	Baseline	Target	Progress
				representatives from both public and private institutions. The committee has embarked on disseminating the NAP in various counties across the country to raise awareness among public and private business actors as well as civil society organizations
Output 2.2 Reports on compliance to ECOSOC & BHR rights disseminated	Output Indicator 2.2.1 No. of reports related to compliance ECOSOC & BHR rights disseminated	Baseline: 0 reports	Target: 3 reports	The National Commission continues to audit business enterprises in complying with national and international legal obligations, particularly the protection of individual and community rights as they relate to business operations. Using the UNGP and other international standards, the National Commission assists businesses in understanding relevant corporate responsibilities and managing business risks.
Output 2.3: ECOSOC related case Investigated & Redressed	Output Indicator 2.3.1: # of ECOSOC related human rights violations processed	Baseline: Very Few cases human rights violations related to ECOSOC processed	Target: At least 80% of complaints lodged processed	The commission received 2,438 complaints with a 43% admission rate. 43% of this complains related to ECOSOC rights. The Commission documented human rights violations in its report dubbed “Aged, Loathed and Besieged: Investigations Report on lynching of older women in Marani ward, Kitutu Chache north sub-county, Kisii county”. In trying to address the matter, nine suspects were arrested and arraigned at Kisii Law Courts for having killed the five women. KNCHR has continued to work with the investigation and prosecution

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Result	Indicator	Baseline	Target	Progress
				agents to seek justice for the believed bereaved families.
Result	Indicators	Baseline	Target	Progress
Outcome 3: Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs)	Outcome indicator 3.1. # % of human rights violations related to Minority and Indigenous Persons (MIPs) resolved through PIL, ADR and other Human rights redress mechanisms.	Baseline: High no. of cases of human rights violations meted on MIIPs /Vulnerable groups, Few prosecutions & no convictions	Target: At least 80% of complaints lodged Resolved	The Commission initiated and collaborated with a Caucus of Minority and Marginalized Communities consisting of professionals from 79 communities drawn from 26 counties of Kenya. The main objective of the caucus is to claim the unrealized rights of their communities, build solidarity among community members, consolidate a strong voice on governance issue, promote recognition and influence policy outcomes to offer their equal opportunities and rights. The Commission is in the process of undertaking a mini-inquiry to assist in solving the historical injustices against the marginalized communities
Outputs				
Output 3.1. Human rights petitions on Minority and Indeginous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	Output indicator 3.1:1 No. of petitions on Minority and Indeginous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	Baseline: High no. of cases of human rights violations meted on MIIPs /Vulnerable groups,	Target: Process 100% of the complaints lodged by MIIPs /Vulnerable groups,	The Commission has continued to build linkages with Minority CSOs as strategic partners to accelerate progress towards up scale of inquiry scope and influence. This linkages intervention at the local level will build trusting relationships as well as foster a constructive dialogue between the communities, government and civil society stakeholders and the commission during the inquiry. The linkages developed will aid in faster processing of human rights complaints by the

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Result	Indicator	Baseline	Target	Progress
				Commission in the next year of implementation.
Output 3.2. Justice Actors trained on Handling MIP/vulnerable groups related cases through ADR	Output indicator 3.2.1 No. of Justice actors trained	Baseline: No justice actors trained on this specific theme	Target: 60 justice actors	The Commission is in the process of building the capacity of Court User Committees (CuCs) and Councils of Elders to support the judiciary in the promotion and protection and human rights in Kenya.
Result	Indicators	Baseline	Target	Progress
Outcome 4: Enhanced efficiency, effectiveness, visibility and sustainability of the Commission.	Outcome indicator 4.1. % of Commission Work plan implementation by the commission. Public approval rating	Baseline: Low implementation of the Commissions strategic plan due to lack of funds Baseline: 1. In a survey done in 2020, 39% of the respondents stated that the Kenya National Commission on Human Rights (KNCHR) is the most active and visible in the fight for citizens' human rights Source: Survey on Implementation of constitution and Bill of rights 2020	Target: At least 70% Target: at least 60%	75% implementation rates of the strategic plan has so far been achieved During the 2022 elections, the Kenya National Commission on Human Rights employed a robust and effective system for handling complaints. The KNCHR complaints mechanism also built public trust and confidence that fostered transparency and accountability in the electoral process and political system. As result of the interventions, there was an increased reporting on human rights violations related to political rights in 2022 compared to 2017 .The 10% increase in reporting could be attributed to project awareness initiatives that aimed to inform members of the public on where to report in case of an election related violation
Outputs				
Output 4.1. KNCHR functional ICT	Output indicator 4.1:1	Baseline: Few and dysfunctional IT	Target: Functional System=1	The Commission procured several ICT equipment to support and strengthen the work

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Result	Indicator	Baseline	Target	Progress
equipment and systems	Assortment of ICT equipment and systems delivered	equipment and systems	Laptops =35 Recorders=20 Cameras=20 Handsets=8 Projectors=2 Printers=2	of the election monitoring team. Ten (10) laptops were bought and distributed to the election monitoring team, two (2) printers were also procured, 20 voice recorders and 20 cameras. Two projectors, eight mobile phones 9 with capabilities of handling high quality images and documents
Output 4.2. KNCHR trained on key human rights thematic areas	Output indicator 4.2.1 No. Staff trained on key human rights thematic area	Baseline: No staff trained very few	Target: 60 staff trained	The commission organized one Team building for its staff. The team building was used as a powerful way to build trust, have collaboration, open communication, nurture strengths, improve motivation and address weaknesses. The 115 staff committed to improve productivity in the promotion and protection of human rights. The staff were also trained in various human right issues.
Output 4.3 Performance review & Evaluation reports prepared and shared with KNCHR team and RNE	Output indicator 4.2.1 # of performance review and Evaluation reports shared with KNCHR team and RNE	Baseline: 0	Target : 3	# 1 report done so far and are in the process of developing a midline report KNCHR is analyzing the existing human rights situation, with focus on selected key performance indicators, with 2014 being the baseline year. Through this work and other evidence based programmatic engagements, the commission seeks to provide crystal clear communication to its stakeholders about its work and human rights gaps.
Output 4.4 Visibility initiatives	Output indicator 4.3.1 # visibility initiatives	Baseline: 0	Target: IEC materials=6000+ Community radio=47+	KNCHR also produced and disseminated on KNCHR YouTube Channel 21 in house documentary series videos with

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Result	Indicator	Baseline	Target	Progress
	(IEC materials, Community radio sessions)		Social Media=daily	specific messages on human rights and 2022 general elections that were viewed by over million Kenyans on KNCHR YouTube channel. Further, leveraging on the KNCHR ICT platform the Commission strengthened the communication between itself and members of the public through its active and interactive website (www.knchr.org).

3. Environmental and Sustainability reporting

The Kenya National Commission on Human Rights (KNCHR) exists to transform lives which is founded on the human rights based pillars and mandate of protecting and promoting fundamental freedoms and constitutional rights. Below is a brief highlight of the sustainability activities conducted in the year:

a) *Sustainability strategy and profile:*

Human rights are relevant to the economic, social and environmental aspects of corporate activity. Human rights such as the right to non-discrimination are relevant to the social aspect. And the environmental aspects of corporate activity might affect a range of human rights. During the period under review, KNCHR good corporate citizenship included respecting the human rights of those who came into contact with the Commission in some way. This might be direct contact (for example, employees or customers), or indirect contact (for example, workers of suppliers, or people living in areas affected by an institution activities). The Kenya National Commission on Human Rights worked closely with strategic partners, stakeholders and agencies in order to move our Country towards a human rights compliant State.

b) *Environmental performance /climate change/ mitigation of natural disasters:*

During the review period, KNCHR was committed to sustainable development as a guiding principle within its work. Concern for the environment is an integral and fundamental part of this commitment. KNCHR aimed to reduce any negative impact on the environment borne out of our operations. KNCHR mandate as the flagship national human rights institution and having base in the regions to serve clusters of Counties, the Commission assesses the environmental impacts of its operations and set objectives and targets in order to improve environmental performance.

c) *Employee Welfare:*

The Commission remained committed to maintain a productive and safe working environment for its employees free from discrimination on grounds of disability, race, gender or religion. The Commission remained an equal opportunity employer as it actively recruits staff from diverse backgrounds. On *Performance Management* the Commission had in place adequate provisions in its policies for the management of staff performance including annual staff performance appraisals, performance management committee, training needs assessment, coaching and mentoring policy and also conducts exit interviews for staff leaving the Commission.

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On gender representation in the Commission, the Commission remained compliant to the 2/3rd gender principle as tabulated here below.

Table 5: Employee diversity:

	2021/2022	2020/2021	2019/2020
Male employees	63 (60%)	65 (61%)	66 (61%)
Female employees	43 (39%)	44 (39%)	43 (39%)
Intersex persons	1 (1%)	0 (0%)	0 (0%)

On proportionate representation of each ethnic communities, the Commission was in compliance with provision that no ethnic community should exceed 30%. The representation of Persons with Disabilities in the Commission was at 2% against a target of 5%. The Commission provided support as applicable through the provision of personal aides, availability of sign language interpreter, availability of braille, availability of assistive devices, customized sanitary facilities, flexible working hours and software to assist users who are blind or low-vision to use a computer.

Table 6: An Analysis of Persons with Disabilities in KNCHR:

	Target	2021/2022	2020/2021	2019/2020
Persons living with disabilities	5%	2%	2%	2%

During the review period, the Commission remained committed to equal gender representation at all levels and strongly advocated for women in leadership positions.

Table 7: An Analysis of Women in Leadership in KNCHR:

	2021/2022	2020/2021	2019/2020
Female employees in senior management	4 (40%)	4 (40%)	5 (50%)

Support to Nursing Mothers: The Commission equally remained committed towards the promotion, protection and support to working women to breastfeed at the work place through provision of a nursing area in one out of its six offices.

Occupational Health and Safety: The Commission has an established an Occupational Health and Safety Committee and provided resources to fulfil its function. The Committee covers all the Commission offices and incorporates representatives from all Divisions and Regional offices.

Supporting our employees Post COVID-19: during the review period: The Commission continued to accommodate shifts and remote working in its performance management framework. Further it provided mental support to its staff through training and the provision of counselling services. KNCHR also provided protective personal equipment for staff members at risk due to interaction with members of the public and has undertaken regular fumigation of its office premises.

d) Operational Practices:

i) Responsible Supply chain and supplier relations:

The Commission maintained a list of pre-qualified suppliers which was regularly updated. The suppliers were informed on matters of pre-qualification by downloading the requisite forms from KNCHR's website; obtaining bid documents for quotations and tenders from KNCHR offices upon invitation to bid and compliance to the Public Procurement & Asset Disposal Act 2015 and Public Procurement and Asset Disposal Regulations, 2020. During the year under review, the Commission also developed and implemented its annual procurement plan that clearly stated the provision of goods and services to be procured competitively to allow diverse participation of all in the process.

e.) Community Engagements:

As the Commission charged with the protection and promotion of human rights in Kenya, KNCHR implemented its specific mandate of protection and promotion of the rights through various community engagements initiatives whose representatives was from both State and non-State actor. KNCHR also utilized its regional offices to engage the communities and groups. The Commission also engaged with communities through membership in various human rights and social justice working groups such as; Referral Partners Network Working Group; Penal Reforms Working Group; Death Penalty Working Group, Judicial Reforms Working Group; Kenya Transitional Justice Network Working Group; Police Reforms Working Group; Human Rights Defenders Working Group; Protection Working Group on Internal Displacement (PWGID) and Intersex Person's Implementation Coordination Committee amongst others.

4. Statement of Project Management responsibilities

The Commission Secretary for the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022.

This responsibility includes (i) Maintaining adequate financial management arrangement 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

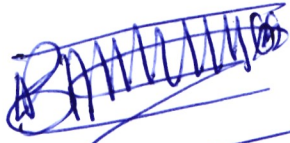
The Commission Secretary for KNCHR accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Commission Secretary for KNCHR is of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Commission Secretary for KNCHR further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control. The Commission Secretary for KNCHR confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

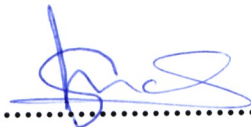
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Approval of the Project Financial Statements

The Project financial statements were approved by the Commission Secretary for KNCHR on 09th November 2023 and signed by them.



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**Name: Dr. Bernard
Mogesa
Commission
Secretary/CEO**



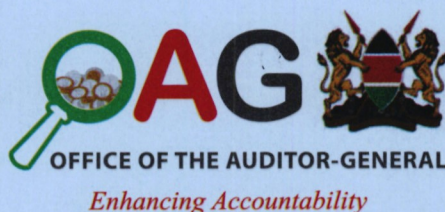
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REPORT OF THE AUDITOR-GENERAL ON INCREASED ENJOYMENT OF HUMAN RIGHTS & FUNDAMENTAL FREEDOMS BY ALL IN KENYA - PROJECT NUMBER KEN 2062, KEN 19-0011 FOR THE YEAR ENDED 30 JUNE, 2022 - KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Report of the Auditor-General on Increased Enjoyment of Human Rights & Fundamental Freedoms by All in

Kenya-Project Number Ken 2062, Ken 19-0011 - Kenya National Commission on Human Rights set out on pages 1 to 34, which comprise the statement of Financial Assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Increased Enjoyment of Human Rights & Fundamental Freedoms by All in Kenya - Kenya National Commission on Human Rights as at 30 June, 2022, 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 Financing Agreement KEN 2062, KEN 19-0011, KNCHR dated 27 July, 2021 between the Norwegian Ministry of Foreign Affairs and the Kenya National Commission on Human Rights 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 the Increased Enjoyment of Human Rights & Fundamental Freedoms Management by all grant in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts shows that the project received a total of Kshs.85,085,829 out of which Kshs.49,425,404 was spent resulting into unutilized balance of Kshs.35,660,425 or 58%.

In the circumstances, low absorption of the budget may have resulted in non-implementation of the project's planned activities.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else 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

1. Non-Submission of Grant Monthly Bank Reconciliation Statement

During the period under review, the Project Management maintained an account at a local Bank. However, the Project Management did not submit the monthly bank reconciliations of the account for the period under review to The National Treasury contrary to Regulation 90(1) of the Public Finance Management Regulations, 2015, which provides that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10 of the subsequent month to the National Treasury with a copy to the Auditor-General.

In the circumstances, Management contravened the law.

2. Incomplete Data on Prequalified Suppliers List

The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects an amount of Kshs.27,801,994 in respect of purchase of goods and service. However, the list of prequalified suppliers provided for audit did not capture all the information as required contrary to Section C of Executive Order Ref. OP/CAB 39/1A dated 28 June, 2018.

In the circumstances, Management was in breach of the law.

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, except for the matter described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Weak Controls on Motor Vehicle Repairs and Maintenance

The Management did not maintain fuel registers, work tickets or inspection reports for fueling and repair of its vehicles and other transport equipment.

In the circumstances, the controls on motor vehicle repairs and maintenance could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Financing Agreement KEN 2062, KEN 19-0011, KNCHR dated 27 July, 2021, I report based on my audit, that:

- i. 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;
- ii. in my opinion, adequate accounting records have been kept by the project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

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 controls, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how Management 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 overall 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 way, 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 overall 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 controls 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.¹


Because of its inherent limitations, internal controls 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 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue 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 Project to cease to continue 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 Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

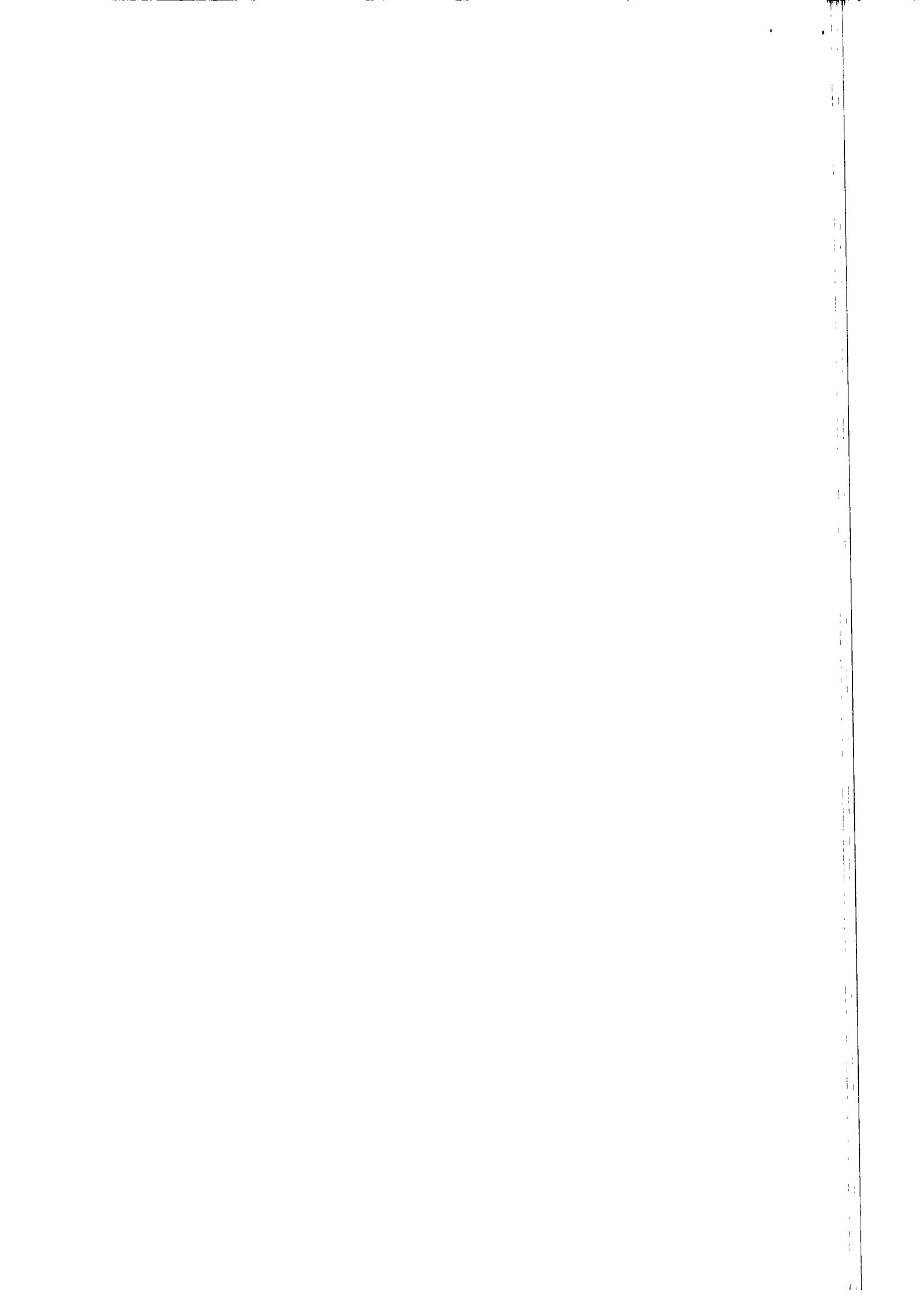
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 November, 2023

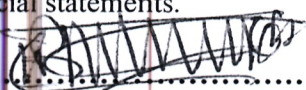


*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022*

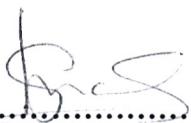
6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
2021-2022					
Receipts		Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities	1				
Proceeds from domestic and foreign grants	2	85,085,829		85,085,829	85,085,829
Loan from external development partners	3				
Miscellaneous receipts	4				
Total receipts		85,085,829		85,085,829	85,085,829
Payments					
Compensation to employees	5	8,500,000		8,500,000	8,500,000
Purchase of goods and services	6	27,801,994		27,801,994	27,801,994
Social security benefits	7				
Acquisition of non-financial assets	8	13,123,410		13,123,410	13,123,410
Transfers to other government entities	9				
Other grants and transfers /payments	10				
Total payments		49,425,404		49,425,404	49,425,404
Surplus/ (deficit)		35,660,425		35,660,425	35,660,425

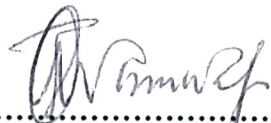
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


.....

Name: Dr. Bernard Mogesa
Commission Secretary/CEO

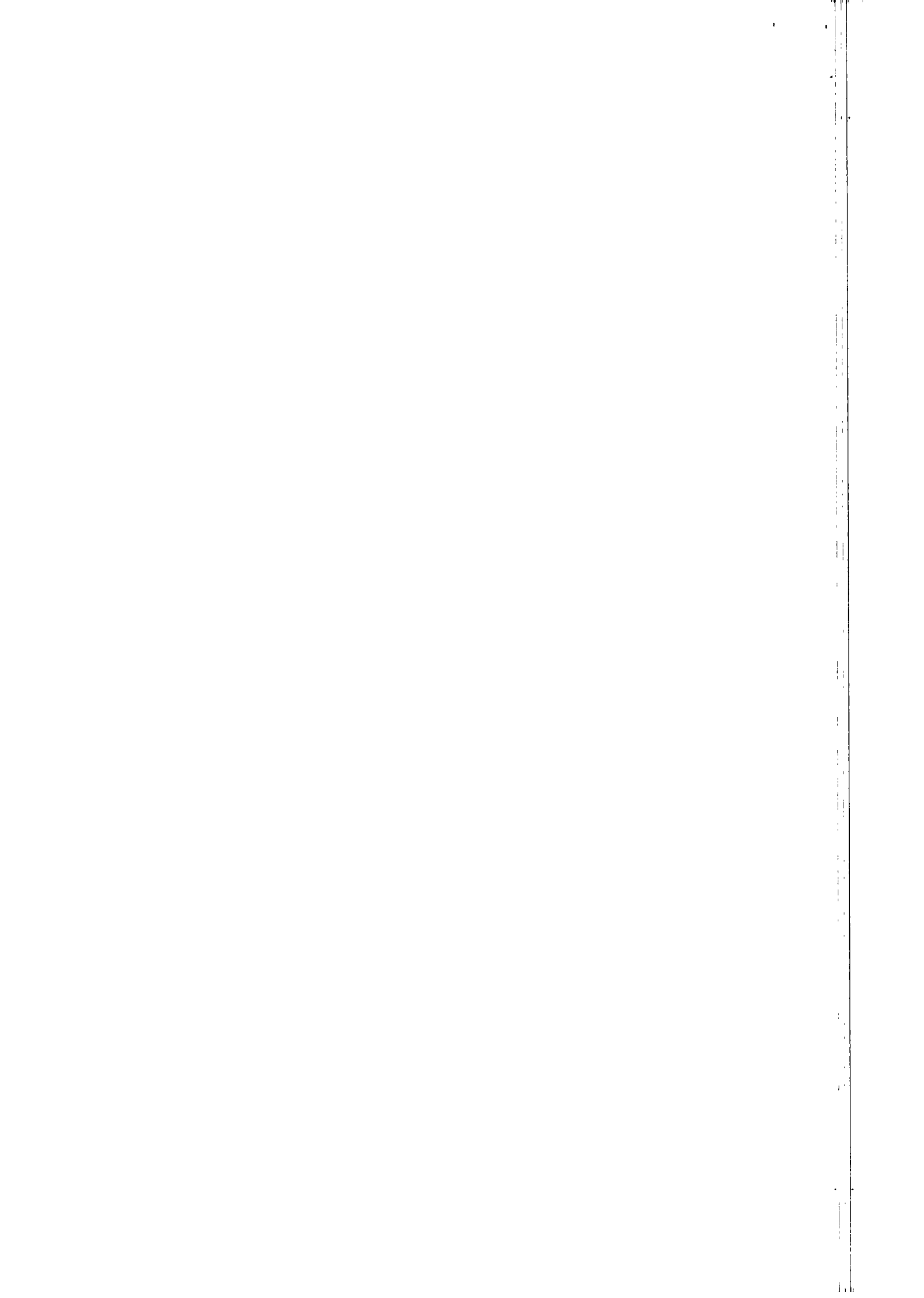

.....

Name: Dr. Amos Wanyoike
Project Coordinator


.....

Name: John Wamwanga
Finance Manager/HAU

ICPAK Member No: 2872

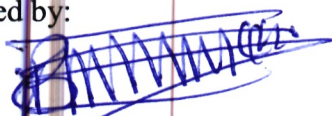


**Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**


7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022
		Kshs
Financial Assets		
Cash and Cash equivalents		
Bank Balances	11.A	35,360,010
Cash Balances	11. B	
Cash equivalents (Short-term deposits)	11.C	
Total Cash and Cash equivalents		35,360,010
Imprests and Advances	12	300,415
Total Financial Assets		35,660,425
Financial Liabilities		
Deposits and Retention monies	13	
Net Assets		
Represented By		
Fund Balance B/fwd.	14	
Prior Year adjustments	15	
Surplus/(Deficit) for the Year		35,660,425
Net Financial Position		35,660,425

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 09th November 2023 and signed by:



.....
Name: **Dr. Bernard Mogesa**
Commission Secretary/CEO



.....
Name: **Dr. Amos Wanyoike**
Project Coordinator



.....
Name: **John Wamwanga**
Finance Manager/HAU
ICPAK Member No: 2872

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

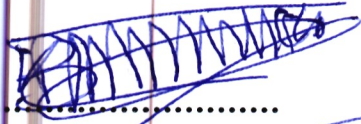
8. Statement of Cashflow for the year ended 30th June 2022


Description	Notes	2021-2022
		Kshs
Cashflow from operating activities		
Receipts		
Transfer from government entities	1	
Proceeds from domestic and foreign grants	2	85,085,829
Miscellaneous receipts	4	
Total receipts		85,085,829
Payments		
Compensation of employees	5	8,500,000
Purchase of goods and services	6	27,801,994
Social security benefits	7	
Transfers to other government entities	9	
Other grants and transfers	10	
Total Payments		36,301,994
Adjustments during the year		
Prior year adjustments	15	
Decrease/(increase) in accounts receivable	16	300,415
Increase/(decrease) in accounts payable:	17	
Net cash flow from operating activities		36,602,409
Cash flow from investing activities		
Acquisition of non-financial assets	8	13,123,410
Net cash flows from investing activities		13,123,410
Cash flow from financing activities		
Proceeds from foreign borrowings	3	
Net cash flow from financing activities		

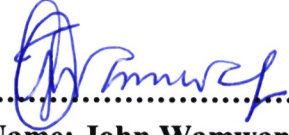
**Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Net increase in cash and cash equivalents		
Cash and cash equivalent at beginning of the year	11	
Cash and cash equivalent at end of the year	11	35,360,010

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 09th November 2023 and signed by:


.....
Name: Dr. Bernard Mogesa
Commission
Secretary/CEO


.....
Name: Dr. Amos Wanyoike
Project Coordinator


.....
Name: John Wamwanga
Finance Manager/HAU
ICPAK Member No: 2872

**Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022**

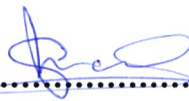
1. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/ Payments 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 %
Receipts						
Transfer from Government entities						
Proceeds from domestic and foreign grants	85,085,829		85,085,829	85,085,829	0	100%
Proceeds from borrowings						
Miscellaneous receipts						
Total Receipts	85,085,829		85,085,829	85,085,829	0	100%
Payments						
Compensation to employees	8,500,000		8,500,000	8,500,000	0	100%
Purchase of goods and services	63,462,419		63,462,419	27,801,994	35,660,425	44%
Social security benefits						
Acquisition of non-financial assets	13,123,410		13,123,410	13,123,410	0	100%
Transfers to other government entities						
Other grants and transfers						
Total Payments	85,085,829		85,085,829	49,425,404	0	58%
Surplus or Deficit				35,660,425		

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.



.....
Name: **Dr. Bernard Mogesa**
Commission Secretary/CEO



.....
Name: **Dr. Amos Wanyoike**
Project Coordinator



.....
Name: **John Wamwanga**
Finance Manager/HAU
ICPAK Member No: 2872

1. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

10.2 Reporting entity

The financial statements are for Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project under the Kenya National Commission on Human Rights (KNCHR). The financial statements are for the reporting entity Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project as required by Section 81 of the PFM Act, 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

Increased Enjoyment of Human Rights & Fundamental Freedoms by all in Kenya Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) 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.

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) 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 at the time associated cash is received.

iv) 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.

v) Proceeds from borrowing

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

10.5 Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) 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. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

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

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

10.6 In-kind donations

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

Significant Accounting Policies (Continued)

10.7 Cash and cash equivalents

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

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

10.8 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 part deposits.

10.9 Imprests and Advances

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

10.10 Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:

Significant Accounting Policies (Continued)

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

10.11 Contingent Assets

Kenya National Commission on Human Rights(KNCHR) does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Kenya National Commission on Human Rights(KNCHR) in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

10.12 Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

10.13 Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

10.14 Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs xxx billion being loan disbursements were received in form of direct payments from third parties.

10.15 Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

Significant Accounting Policies (Continued)

10.16 Comparative figures

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

10.17 Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

10.18 Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note xx of these financial statements*

10. Notes to the Financial Statements

1. Transfers from Government entities

These represent counterpart funding and other receipts from government as follows:

Description	KShs	Cumulative to-date (from inception)
	2021-2022	
<i>Counterpart funding through Ministry</i>		
Counterpart funds Quarter 1		
Counterpart funds Quarter 2		
Counterpart funds Quarter 3		
Counterpart funds Quarter 4		
Total (See Annex 2)		
<i>Other transfers from government entities</i>		
Ministry		
Ministry		
Project		
Agency		
Total		
Appropriations-in-Aid		
Total		

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs
						2021-2022
		Kshs	Kshs	Kshs	Kshs	Kshs
The Norwegian Ministry of Foreign Affairs(NMFA)			85,085,829			85,085,829
Total			85,085,829			85,085,829

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs
			Kshs	Kshs	2021-2022
Loans received from bilateral Donors (Foreign Governments)					
Insert name of foreign Government					
Insert name of foreign Government					
Loans received from Multilateral Donors (International Organizations)					
Insert name of international organization					
Insert name of international organization					
Total					

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2021-2022		
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts
	Kshs	Kshs	Kshs
Property income			
Sales of goods and services			
Administrative fees and charges			
Fines, penalties, and forfeitures			
Voluntary transfers other than grants			
Other receipts not classified elsewhere			
Total			

Notes to the Financial Statements (Continued)

5. Compensation to Employees

	2021/2022		
	Payments made by the Entity in Cash	Payments made by third parties	Total payments
	Kshs	Kshs	Kshs
Basic salaries of permanent employees			
Basic wages of temporary employees	8,500,000		8,500,000
Personal allowances paid as part of salary			
Personal allowances paid as reimbursements			
Personal allowances provided in kind			
Pension and other social security contributions			
Compulsory national social security schemes			
Compulsory national health insurance schemes			
Social benefit schemes outside government			
Other personnel payments			
Total	8,500,000		8,500,000

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	2021/2022		
	Payments made in Cash	Payments made by third parties	Total payments
	Kshs	Kshs	Kshs
Utilities, supplies and services			
Communication, supplies and services	2,108,556		2,108,556
Domestic travel and subsistence	9,442,963		9,442,963
Foreign travel and subsistence			
Printing, advertising, and information supplies	873,731		873,731
Boards and committees	132,000		132,000
Training payments	2,172,610		2,172,610
Hospitality supplies and services	10,476,551		10,476,551
Insurance costs	975,962		975,962
Fuel Oil and Lubricants	874,824		874,824
Other operating payments	84,806		84,806
Routine maintenance – vehicles and other transport equipment	230,810		230,810
Routine maintenance- other assets	429,181		429,181
Exchange rate losses/gains (net)			
Total	27,801,994		27,801,994

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022		
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments
	Kshs	Kshs	Kshs
Government pension and retirement benefits			
Social security benefits in cash and in kind			
Employer social benefits in cash and in kind			
Total			

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments
	2021-2022		
	Kshs.	Kshs.	Kshs
Purchase of buildings			
Construction of buildings			
Refurbishment of buildings			
Construction of roads			
Purchase of household furniture & institutional equipment			
ICT equipment	13,123,410		13,123,410
Purchase of specialised plant, equipment and machinery			
Rehabilitation & renovation of plant, equipment & machinery			
Rehabilitation of civil works			
Acquisition of strategic stocks			
Acquisition of land			
Acquisition of other intangible assets			
Total	13,123,410		13,123,410

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments
	2021-2021		
	Kshs	Kshs	Kshs
Transfers to National Government entities			
Ministry ABC			
Project XYZ			
Transfers to County Governments			
County ABC			
County XYZ			
Total			

Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments
	2022-2021		
	Kshs	Kshs	Kshs
Grants for scholarships			
Transfers to lower levels of government e.g. schools			
Miscellaneous payments			
Total			

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2021-2022
	Kshs
Bank accounts (Note 8.13A)	35,360,010
Cash in hand (Note 8. 13B)	
Cash equivalents (short-term deposits) (Note 8.13C)	
Total	35,360,010

Increased Enjoyment of Human Rights & Fundamental Freedoms by all in Kenya Project has the project accounts managed by the KNCHR as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022
	Kshs
<u>Local Currency Accounts</u>	
Kenya Commercial Bank [A/c No 110321311]	35,360,010
Total local currency balances	35,360,010
Total bank account balances	35,360,010

Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

Description	2021-2022
	Kshs
(i) A/c Name [A/c No.....]	
Opening balance	
Total amount deposited in the account	
Total amount withdrawn (as per Statement of Receipts & Payments)	
Closing balance (as per SDA bank account reconciliation attached)	
(ii) A/c Name [A/c No.....]	
Opening balance (as per the SDA reconciliation)	
Total amount deposited in the account	
Total amount withdrawn (as per Statement of Receipts & Payments)	
Closing balance (as per SDA bank account reconciliation attached)	

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2021-2022
	KShs
Location 1	
Location 2	
Location 3	
Other locations (<i>specify</i>)	
Total cash in hand balances	

11 C Cash equivalents (short-term deposits)

Description	2021-2022
	Kshs
Kenya Commercial Bank [A/c No 1103212311]	35,360,010
Total	35,360,010

12. Imprests and Advances

Description	2021-2022
	Kshs
Staff Imprests	300,415
Salary advances	
Total	300,415

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Notes to the Financial Statements (Continued)

12b: Breakdown of Imprests and Advances

Name of Officer	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance FY 2022
Caroline Nduta	196,000	02/06/2022	191,278	4,722
Josphat Mwangi	98,384	06/12/2021	-	98,384
Hassan Abdi Omar	227,700	15/06/2022	210,731	16,969
Leah Kembo	148,400	30/06/2022	-	148,400
Brian Kituyi	145,500	31/05/2022	125,560	19,940
Rosemary Kirui	290,500	10/03/2022	278,500	12,000
Total				300,415

13. Deposits and Retention Monies

Description	2021-2022
	Kshs
Retention	
Deposits	
Total	

14. Fund Balance Brought Forward

Description	2021-2022
	Kshs
Bank accounts	
Cash in hand	
Cash equivalents (short-term deposits)	
Outstanding imprests and advances	
Total	

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f FY (2020/2021 audited financial statements)	Adjustments
Description of the error	Kshs	Kshs
Bank account Balances		
Cash in hand		
Accounts Payables		
Receivables		
Others (<i>specify</i>)		
Total		

16. Changes in Receivable

Description	2020-2021
	Kshs
Opening Receivables as at 1 st July 2021	
Closing account receivables as at 30 th June 2022	
Change in Receivables	

17. Changes in Accounts Payable

Description	2021-2022
	Kshs
Deposit and Retentions as at 1 st July 2021	
Closing accounts payables as at 30 th June 2022	
Change in payables	

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2. Other Important Disclosures

1. Pending Accounts Payable (See Annex 3a)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year
Description	Kshs	Kshs	Kshs
Construction of buildings			
Construction of civil works			
Supply of goods			
Supply of services			
Total			

2. Pending Staff Payables (See Annex 3b)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year
Description	Kshs	Kshs	Kshs
Senior management			
Middle management			
Union employees			
Others			
Total			

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Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 3c)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year
Description	Kshs	Kshs	Kshs
Amounts due to National Government entities			
Amounts due to County Government entities			
Amounts due to third parties			
Total			

4. External Assistance

	2021-2022
Description	Kshs
The Norwegian Ministry of Foreign Affairs (NMFA)	85,085,829
Total	85,085,829

a). External assistance relating loans and grants

	FY 2021/2022
Description	Kshs
External assistance received as loans	
External assistance received as grants	
Total	

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Other Important Disclosures (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021/2022
Description		Kshs
Undrawn external assistance - loans		
Undrawn external assistance - grants		
Total		

c) Classes of providers of external assistance

	FY 2021/2022
Description	Kshs
Multilateral donors(NMFA)	85,085,829
Bilateral donors	
International assistance organization	
NGOs	
National Assistance Organization	
Total	85,085,829

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021/2022
Description	Kshs
Goods	
Services	
Total	

e....Purpose and use of external assistance

Payments made by third parties	FY 2021/2022
Personnel Emoluments	8,500,000
Communication, supplies and services	2,108,556
Domestic travel and subsistence	9,442,963
Printing, advertising, and information supplies	873,731
Boards and committees	132,000
Training payments	2,172,610
Hospitality supplies and services	10,476,551
Office and General Supplies and Services	975,962
Fuel Oil and Lubricants	874,824
Other Operating Expenses	84,806
Routine Maintenance - Vehicles and Other	230,810
Routine Maintenance -Other Assets	429,181
Purchase of ICT Equipment	13,123,410
Total	49,425,404

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Other Important Disclosures (Continued)

f. External Assistance paid by third parties on behalf of KNCHR by Source

	FY 2021/2022
Description	Kshs
National government	
Multilateral donors	
Bilateral donors	
International assistance organization	
NGOs	
National Assistance Organization	
Total	

3. Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

.....
Name: Dr. Bernard Mogesa
Commission Secretary/CEO

.....
Name: Dr. Amos Wanyoike
Project Coordinator

.....
Name: John Wamwanga
Finance Manager/HAU
ICPAK Member No: 2872

Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project Annual Report and Financial Statements for the financial year ended June 30, 2022

4. Annexes


Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities					
Proceeds from domestic and foreign grants	85,085,829	85,085,829	0	100%	
Proceeds from borrowings					
Miscellaneous receipts					
Total Receipts	85,085,829	85,085,829	0	100%	
Payments					
Compensation of employees	8,500,000	8,500,000			
Purchase of goods and services	63,462,418	27,801,994	0	44%	Most of the funds were to be utilized during the August 2022 general elections
Social security benefits					
Acquisition of non-financial assets	13,123,410	13,123,410			
Transfers to other government entities					
Other grants and transfers					
Total payments	85,085,829	49,425,404	0	58%	


Annex 2: Reconciliation of inter-entity transfers

	Project Name:			
	Break down of transfers from the State Department of KNCHR			
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total		
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total		
C.	Others			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total		
		Total (A+B+C)		

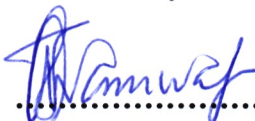
The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department



Name: Dr. Bernard Mogesa
Commission Secretary/CEO



Name: Dr. Amos Wanyoike
Project Coordinator



Name: John Wamwanga
Finance Manager/HAU
ICPAK Member No: 2872

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Annex 3a - Analysis of Pending Bills

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

Annex 3b - Analysis of Pending: Staff Bills

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
Permanent Management	Employees -						
1.							
2.							
Sub-Total							
Permanent Others	Employees -						
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 3c - Analysis of other Pending Payables

Name	Brief Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22	Donations in form of assets (KShs) 2021/22	*Purchases/ Additions in the Year (KShs) 2021/22	**Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-d)
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,			13,123,410			13,123,410
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
Total			13,123,410			13,123,410

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project
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Annex: 6 Reporting of Climate Relevant Expenditures

Kenya National Commission on Human Rights(KNCHR)
P.O. Box: 74359-00200
Telephone: (254)20-2717908
E-mail: haki@knchr.org
Dr. Bernard Mogesa: Accounting Officer

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 7 Disaster Expenditure Reporting Template

Date:

Entity

Period to which this report refers (FY)	Year		Quarter			
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 8: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance

