

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

PARLIAMENT  
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THE AUDITOR-GENERAL

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Hon Owen Baya, CBS, MP  
Deputy majority leader  
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**INCREASED ENJOYMENT OF HUMAN  
RIGHTS & FUNDAMENTAL FREEDOMS BY  
ALL IN KENYA PROJECT NUMBER:  
KEN 2062, KEN 19-0011, KNCHR**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**KENYA NATIONAL COMMISSION  
ON HUMAN RIGHTS**





**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**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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



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Annual Report and Financial Statements for the financial year ended June 30, 2023***

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**1. Acronyms and Glossary of Terms**

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

## **2. Project Information and Overall Performance**

### **2.1 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](mailto:haki@knchr.org)

Website: [www.knchr.org](http://www.knchr.org)

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**Project information and overall performance (continued)**

**2.2 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)

**2.3 Project Overview**

Line Ministry/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"> <li>(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.</li> <li>(ii) Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights</li> <li>(iii) To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups</li> <li>(iv) To enhance efficiency, effectiveness and sustainability of the Commission</li> </ul>
Summary of Project Strategies for achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> <li>(i) Public sensitization, capacity building, election monitoring and media engagement</li> </ul>

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	<ul style="list-style-type: none"> <li>(ii) Complaints processing, investigation and redress</li> <li>(iii) Human rights petitioning and litigations</li> </ul>
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
Areas 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"> <li>(i) Shrinking civil space and attacks on fundamental freedom of association, demonstration and assembly.</li> <li>(ii) Non-compliance in the implementation of key ECOSOC and Business and human rights National policies and laws</li> </ul> <p>High no of case of human rights violation meted on MIPS/Vulnerable groups</p>
Project duration	The project started on 01 <sup>st</sup> August 2021 and is expected to run until 31 <sup>st</sup> August 2024,Period of 3 years.

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**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

The following are the bankers for the project:

- (i) Kenya Commercial Bank - Milimani Branch

NSSF Building, Bishops Road

P O Box 69695-00400

NAIROBI

**2.5 Independent Auditor**

The project is audited by:

The Auditor General

P O Box 30084-00100

NAIROBI

**2.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
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

**2.7 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 <sup>th</sup> June 2023)		Undrawn balance to date	
	NOK	Kshs	NOK	Kshs	NOK	Kshs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
The Norwegian Ministry of Foreign Affairs (NMFA)	13,600,000	176,434,600	9,820,000	120,806,966	3,780,000	55,627,634
<b>Total</b>	<b>13,600,000</b>	<b>176,434,600</b>	<b>9,820,000</b>	<b>120,806,966</b>	<b>3,780,000</b>	<b>55,627,634</b>

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**Project information and overall performance (continued)**

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative amount paid to date – (30 <sup>th</sup> June 2022)		Unutilised balance to date (30 <sup>th</sup> June 2023)	
	NOK	Kshs	NOK	Kshs	NOK	Kshs
(i) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
The Norwegian Ministry of Foreign Affairs (NMFA)	9,820,000	120,806,966	9,051,296	111,350,267	768,704	9,456,699
<b>Total</b>	<b>9,820,000</b>	<b>120,806,966</b>	<b>9,051,296</b>	<b>111,350,267</b>	<b>768,704</b>	<b>9,456,699</b>

**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

- i) Budget performance against actual amounts for current year is 73% and for cumulative to-date 92%
- ii) Physical progress based on outputs, outcomes, and impacts since project commencement,

OUTPUT	Progress achievements
<ol style="list-style-type: none"> <li>1) Members of the public sensitized through project's Human Rights Education Public awareness and education initiatives.</li> <li>2) State and non-state actors lobbied and sensitized on observing human rights principles and standards during electioneering period.</li> <li>3) Functional Implementation Committee on the National Action Plan (NAP) on Business and Human Rights</li> <li>4) Reports on compliance with economic, social and cultural rights &amp; business and human rights (BHR) rights disseminated.</li> <li>5) Human rights petitions on Minority and Indigenous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated.</li> <li>6) Acquisition of functional ICT equipment and systems by the KNCHR.</li> <li>7) KNCHR staff trained on key human rights thematic areas.</li> </ol>	<ul style="list-style-type: none"> <li>✓ Support Accountability and Advocacy Platforms- Monitoring, documenting and reporting on compliance to HR in the electioneering period: The commission monitored elections in Kenya using human rights lens in 42 counties with a team of 130 staff, 150 election monitors, 6 data analysts and 2 media analysts. These efforts culminated to finalization of two major elections monitoring reports which were launched publicly as well as more than 15 advisories and courtesy visits to various institutions involved in elections managements towards ensuring collaborate approach in upholding human rights principles for a free, fair and credible election.</li> <li>✓ The commission through Trainer of Trainers (ToTs) on human rights and obligations, public forums, roadshows and exhibitions, traditional media campaigns, and public awareness and education on human rights through new media, arts, and culture, the Commission directly engaged about 10 million individuals through targeted community awareness media campaigns.</li> <li>✓ The NAP-BHR was adopted by the Kenyan Cabinet in 2021 and by Parliament on 9<sup>th</sup> November 2022 as Sessional Paper No. 3 of 2021. The commission has continued to play a critical lead role in facilitating its Launch on 12<sup>th</sup> May 2023.</li> <li>✓ <b>43 investigations</b> were undertaken and reports with findings and recommendations were prepared. Where violations were established, appropriate redress measures</li> </ul>

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	were identified and pursued in liaison with the Legal Services directorate.
<b>OUTCOMES</b>	
<ol style="list-style-type: none"> <li>1) Enhanced protection and promotion of human rights among the public during electioneering period and increased vibrancy of the Civil Society in the advocacy for human rights.</li> <li>2) Enhanced observance and compliance with Economic, social, and cultural rights and Businesses and Human Rights principles and standards.</li> <li>3) Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs).</li> <li>4) Enhanced efficiency, effectiveness, visibility and sustainability of the Commission.</li> </ol>	<ul style="list-style-type: none"> <li>✓ The Commission through this project collaborated with Civil Society Organizations under the banner of <i>Uchaguzi Platform, and 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 &amp; entrenching a culture of electoral integrity.</li> <li>✓ The commission developed model Guidelines for Operational Grievance Handling Mechanisms for business.</li> <li>✓ Through advocacy and follow up meetings the commission saw the implementation of a decision of the African Commission on Human and Peoples Rights on the right of members of the Nubian Community to citizenship. The commission engagement with the Registrar of Persons saw the issuance of the National Identification Cards to the Nubians community.</li> <li>✓ The commission Conducted 43 investigations, an increase compared to last year (41 investigations). 80% of these cases were concluded and recommendations made to the relevant actors with legal mandate to take certain further actions.</li> </ul>
<b>IMPACT</b>	
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	<ul style="list-style-type: none"> <li>✓ Increase in the reporting of human rights violations through a transformation in the disposition of the political class towards human rights. In the context of the 2022 general elections, political parties embraced and committed to fortifying the principles and values enshrined in the Constitution, encompassing human rights, reverence for the rule of law, and good governance, as articulated in their manifestos</li> </ul>

iii) Indicate the absorption rate for each year since the commencement of the project.

Year 1: 58%

Year 2: 92%

iv) List the implementation challenges and recommended next steps.

There were no challenges during implementation because of the vast past experience during election monitoring, the second year focus was on post-election monitoring and dissemination of KNCHR election monitoring to key stakeholders.

### **2.9 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.

### **3. Statement of Performance against Project's Predetermined Objectives**

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

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**Progress on attainment of strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement

Result	Indicator	baseline	Target	Progress
Impact: Enhanced realization of civil and political rights during 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)	To be determined	Target = 10% increase of the base value (from baseline 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
	Reduction in number/percentage of incidences of violations of civil and political rights during electioneering period as well as ECOSOC rights	Civil 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 <sup>1</sup>	Target = At least 10% reduction of reported Human rights violations	

<sup>1</sup> Source: KNCHR Complaints Management System (CMS)

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				<p>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.</p>
<p><b>Outcome 1:</b> 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><b>Outcome indicator 1.1:</b> % of public members able to claim their rights related to Elections</p> <p><b>Outcome indicator 1.2:</b> Type and No. of joint actions advocated for by CSOs, HRDs and Media</p>	<p><b>Baseline</b> Minimal number of members of the public who are able to claim their rights (Value TBD)</p> <p>CSO platforms for Human rights advocacy not very vibrant</p>	<p><b>Target:</b> At least 10% above Baseline Value</p> <p>Functional CSO platforms advocating for issues relating to human rights</p>	<p>Through the project the commission was able to establish and support 6 CSO platforms out of the targeted 6</p>

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			<p>in Narok, Kajiado, Machakos, Muranga, Kwale, and Uasin Gishu. The Commission initiated capacity building session and strengthened 150 grassroot HRDs with advanced skills on Election Monitoring, Documentation and Reporting on human rights violations pre, during and post-election period. The Commission also developed an Accountability Charter that</p>
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				sought to attain the commitment of the four Presidential candidates to uphold human rights principles and standards before and after elections
<b>Outputs</b>				
<b>Output 1.1</b> Members of public sensitized through project's Human Rights Education Public awareness and education initiatives	<b>Output Indicator 1.1.1</b>  Number of public members sensitized	<b>Baseline:</b>  0	<b>Target:</b>  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

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				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	<b>Output Indicator 1.2.1</b> State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	<b>Baseline:</b> Few state and non-state actors have been sensitized on observing principles and standards of human rights	<b>Target:</b> 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

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				<p>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 police brutality in management of election in Kenya</p>
	<p><b>Output Indicator</b></p>	<p><b>Baseline:</b> No election</p>	<p><b>Target:</b> 3</p>	<p>The</p>

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	<p><b>1.2.1: No. of election Monitoring reports prepared and disseminated</b></p>	<p><b>Monitoring report shared <u>during the current cycle</u></b></p>	<p><b>election monitoring reports and advisories shared</b></p>	<p><b>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. The KNCHR launched and shared the findings of its final 2022 election monitoring and observation report dubbed “Demystif</b></p>
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				<p><b>ing Our Democracy”.</b> 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,</p>
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			<p>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</p>
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				<p>elections are held against a strong backdrop of rule of law, respect for human rights, progressive reforms and a peaceful environment.</p>
<p><b>Output 1.3 :</b> Elections related human rights violations processed and resolved)</p>	<p><b>Output Indicator 1.3.1:</b> # of Elections related human rights violations processed a through complaints screening , investigations , Litigation and ADR</p>	<p><b>Baseline:</b> Few cases of human rights violations related to elections have been resolved due to lack of evidence.</p>	<p><b>Target:</b> At least 80% of complaints lodged resolved</p>	<p>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</p>

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				rights and 7% related to group rights. 30 % of the complains have been resolved
<b>Output 1.4 : CSO platforms established &amp; Supported</b>	<b>Output Indicator 1.4.1:</b>  No. of platform established and supported	<b><u>Baseline:</u></b>  0	<b><u>Target:</u></b>  6 platforms established; 6 Supported	The Commission provided an account of the election 2022 through two (2) key reports: <b>Party Primaries Monitoring Report-2022</b> <b>General Elections and Final Election Monitoring Report-2022</b> General Elections. The two reports give a Human Rights Account of the 2022

			<p>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 freedom</p>
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**Key activities:**

1. Public & media campaigns on HR during elections

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2. Strategic advocacy and dialogue sessions with law enforcement agencies
3. Targeted Media Sensitization
4. Election partner referral meetings
5. Infusion of Human rights principles in election Laws, policies and practice
6. CSO platform establishment and engagement
7. Training of CSOs
8. Monitoring, documenting and reporting on compliance to HR in the electioneering period
9. Targeted Advocacy to the Justice and Legal Affairs Committee of the National Assembly and Parliament on KNCHR findings and recommendations
10. Advocacy and influencing regional and International Mechanisms with KNCHR findings and recommendations
11. Investigations and redress for electoral related HR violations
12. Staff debriefing and reflection

<b>Result</b>	<b>Indicators</b>	<b>Baseline</b>	<b>Target</b>	<b>Means of verification</b>
<b>Outcome 2</b> Enhanced observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.	<b>Outcome Indicators</b> % of key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.	<b>Baseline:</b> Duty bearer's Human rights commitment gaps, Capacity Human rights Principles not adequately mainstreamed in key institutions	<b>Target:</b> At least 60% of NAP and other key ECOSOC national, regional and international instruments obligations and commitments	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

			<p>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</p>
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				thematic working groups drawn alongside the five thematic areas to aid in assisting in the dissemination of the National Action Plan. 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.
<b>Outputs</b>				
<b>Output 2.1</b> Functional NAP Implementation Committee	<b>Output Indicator 2.1.1</b> Frequency of committee engagements	<b>Baseline:</b> NAP committee formed but has not started its implementation	<b>Target:</b> 1 functional committee in place	The Commission and the Office of the Attorney

			<p>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 representatives from both public and private institutions. The committee has embarked on disseminating the NAP in various counties across the country to raise awareness</p>
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				among public and private business actors as well as civil society organizations
<b>Output 2.2</b> Reports on compliance to ECOSOC & BHR rights disseminated	<b>Output Indicator 2.2.1</b> No. of reports related to compliance ECOSOC & BHR rights disseminated	<b>Baseline:</b> 0 reports	<b>Target: 3 reports</b>	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.
<p><b>Output 2.3: ECOSOC related case Investigated &amp; Redressed</b></p>	<p><b>Output Indicator 2.3.1:</b></p> <p># of ECOSOC related human rights violations processed</p>	<p><b>Baseline:</b></p> <p>Very Few cases human rights violations related to ECOSOC processed</p>	<p><b>Target:</b></p> <p>At least 80% of complaints lodged processed</p>	<p>The <b>1003</b> new cases received during the review period were handled as follows: <b>641</b> (63.91%) were given legal advice, representing a 40.56% increase from last year that had 381 cases. <b>354</b> (35.29%) cases were admitted for further action including further</p>

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				<p>investigations, recording a 56.21% increase from the previous year, while 8 (0.80%) cases are pending admission upon complainants providing further information. During the review period, the Counsellor also offered psychological counselling for survivors of the Shakahola massacre in Kilifi County, where a group therapy session was administered to 39 survivors. Further, a</p>
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				total of 20 victims were taken through a one-on-one counseling session and an individualized observable assessment report filed in court.
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**Key activities:**

1. Formulating and implementing a plan of action that will be determined by the Terms of Reference
2. Advocacy engagements on the implementation of the NAP
3. Public Sensitization and Awareness
4. Monitoring and reporting on compliance to the NAP
5. Capacity Building of KNCHR staff
6. Institutional Audits and monitoring exercise
7. Investigation & Redress including ADR for ECOSOC related violations

<b>Result</b>	<b>Indicators</b>	<b>baseline</b>	<b>Target</b>	<b>Means of verification</b>
<b>Outcome 3:</b> Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs)	<b>Outcome indicator 3.1.</b> # % of human rights violations related to Minority and Indigenous Persons (MIPs) resolved through PIL, ADR and other Human rights redress mechanisms.	<b>Baseline:</b> High no. of cases of human rights violations meted on MIIPs /Vulnerable groups, Few prosecutions & no convictions	<b>Target:</b> At least 80% of complaints lodged Resolved	The Commission initiated and collaborated with a Caucus of Minority and Marginalized

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			<p>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</p>
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				Commission is in the process of undertaking a mini-inquiry to assist in solving the historical injustices against the marginalized communities
<b>Outputs</b>				
<b>Output 3.1.</b> Human rights petitions on Minority and Indigenous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	<b>Output indicator 3.1:1</b> No. of petitions on Minority and Indigenous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated	<b>Baseline:</b> High no. of cases of human rights violations meted on MIIPs /Vulnerable groups,	<b>Target:</b> 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

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				<p>ps 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 Commission in the next year of implementation.</p>
<p><b>Output 3.2.</b> Justice Actors trained on Handling MIP/vulnerable groups related cases through ADR</p>	<p><b>Output indicator 3.2.1</b> No. of Justice actors trained</p>	<p><b>Baseline:</b> No justice actors trained on this specific theme</p>	<p><b>Target:</b> 60 justice actors</p>	<p>The commission implemented a series of Alternative justice systems</p>

			<p>(AJS) trainings. The trainings strengthened partnerships among key justice actors in the promotion and protection of human rights via access to justice and increased the competence of 61 (33 Male, 28 Female) justice actors in integrating HRBA into their operations.</p> <p>Participants included: civil society organizations, faith-based organizations, Kenya Prison</p>
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				Services, labour offices, the National Police Service, correctional and probation offices, the Judiciary, the Directorate of Criminal Investigation, and the Council of Elders.
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**Keys Activities**

1. Hold public inquiries and investigative hearings on systemic human rights violations on Minority and Indigenous Persons (MIPs)/vulnerable groups
2. Undertake complaints proceedings and investigations on violations of Minority and Indigenous Persons (MIPs)/vulnerable Rights
3. Undertake public interest litigation and ADR to affirm human rights for Minority and Indigenous Persons (MIPs)/vulnerable
4. Undertake ADR to resolve human rights violations on Minority and Indigenous Persons/vulnerable groups (MIPs)/vulnerable
5. Capacity Building of KNCHR staff on key skills
6. Capacity building of partners on ADR/AJS

Outcome 4: Enhanced efficiency, effectiveness, visibility and sustainability of the	Outcome indicator 4.1. % of Commission Work plan implementation	<u>Baseline:</u> Low implementation of the Commissions strategic plan due to lack of funds	<u>Target:</u> At least 70%	75% implementation rate of the strategic plan has so far been achieved During the 2022 elections, the Kenya National Commission on Human Rights employed a
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Commission.	by the commission.  Public approval rating	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 60%	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
<b>Outputs</b>				
Output 4.1. KNCHR functional ICT equipment and systems	Output indicator 4.1:1 Assortment of ICT equipment and systems delivered	<u>Baseline:</u>  Few and dysfunctional IT equipment and systems	<u>Target:</u>  Functional System=1 Laptops =35 Recorders=20 Cameras=20 Handsets=8 Projectors=2 Printers=2	The Commission procured several ICT equipment to support and strengthen the work 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	<u>Baseline:</u>  No staff trained very few	<u>Target:</u>  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

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				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	<u>Baseline: 0</u>	<u>Target : 3</u>	Two progress report for year 1 &2 shared and midterm evaluation report shared for comments by RNE. 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 (IEC materials, Community radio sessions)	<u>Baseline: 0</u>	<u>Target:</u> IEC materials=60 00+ Community radio=47+ Social Media=daily	KNCHR also produced and disseminated on KNCHR YouTube Channel 21 in house documentary series videos with 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 ( <a href="http://www.knchr.org">www.knchr.org</a> ).
<b>Keys Activities</b> <ol style="list-style-type: none"> <li>1. Provision of assorted items to support project administration</li> <li>2. Staff Welfare and Capacity Building</li> <li>3. Program Performance review &amp; Support</li> </ol>				
<b>Outputs</b>				

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<p>Output 5.1. efficiency, effectiveness and visibility of IPICC secretariat</p>	<p>Output Indicator 5.1.1 Frequency of committee engagements</p>	<p><u>Baseline:</u> Gazette Notice No. 7264 of 2019; The establishment of the IPICC</p>	<p><u>Target:</u> 1 functional committee in place</p>	<p>The Intersex Person Implementing Coordination Committee (IPICC) established a subcommittee on legal and administrative reforms. The subcommittee held four plenary sessions and engaged in in-depth discussion of the intersex bill, which received general approval from the representatives for public participation before being sent to the parliament for consideration.</p>
<p>Output 5.2. Enhanced empowerment of intersex person and increased capacity of state and non-state actor's knowledge on intersex person's rights.</p>	<p>Output indicator 5.2.1 No. Strategic advocacy and dialogue sessions with duty bearers and claim holders on intersex matters</p>	<p><u>Baseline:</u> No staff trained very few</p>	<p><u>Target:</u></p>	<p>In order to raise awareness among various duty-bearers and stakeholders, the KNCHR and IPICC held 8 targeted public outreach forums in the counties of Kakamega, Vihiga, Homabay, and Kisii. A total of 560 stakeholder gained favourable attitudes and knowledge to foster intersex person inclusion and access, including intersex bill. In the spirit of the subsequent general debate on intersex issues, the commission called for the urgent adoption of the intersex bills.</p>
<p>Output 5.3 Advocacy engagements on legal reforms of intersex persons</p>	<p>Output indicator 5.3.1 # No. of session held No. of members of public reached through awareness initiatives</p>	<p><u>Baseline: 0</u></p>	<p><u>Target:</u></p>	<p>12 sessions were held in six counties where a total of 500 stakeholders drawn shared different perspectives and experiences in regard to the structures, processes and institutional capacities required in the implementation of the intersex bills in Kenya. The sessions on public participation enhanced protection and promotion of human rights</p>

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			<p>among intersex persons and facilitated the formulation of Recommendation and Advisories on the enactment of the intersex bill in parliament. Public participation enabled the citizen and intersex person to take part in the conduct of public affairs, interact with the state and other non-state actors to influence decisions, policies, programs, legislation and provide oversight in matters concerning intersex person rights. The public forums also provided the framework for the management and coordination of public participation in Kenya for the fulfilment of the constitutional requirement on citizen engagement in development and governance processes in the country.</p>
<p><b>Keys Activities</b></p> <ol style="list-style-type: none"> <li>1. Hold Regular IPICC sub committee meetings.</li> <li>2. Building capacity of intersex persons’ activists/HRDs to influence I.Ps rights advocacy and reporting.</li> <li>3. Targeted consultative forum on intersex person rights among state and non-state actors</li> <li>4. Undertake research on medical healthcare for intersex person among teaching and referral hospital</li> <li>5. Conduct public participation of the proposed intersex person bill.</li> <li>6. Development and publication of Information Education and Communication Material, intersex fact sheet and booklets</li> </ol>			

**4. Environmental and Sustainability reporting**

The Kenya National Commission on Human Rights (KNCHR) has a mission to bring about positive change in people's lives, built upon the following pillars and responsibilities rooted in human rights principles: This entails: (i). *Safeguarding the people's sovereignty (Protection mandate)*; and (ii). *Promoting constitutionalism (Promotion mandate)*.

KNCHR functions as a guardian, ensuring the enforcement of human rights and freedoms across governmental bodies, national security entities, private institutions, and ultimately fostering constitutional principles. Operating as a constitutional Commission, KNCHR is answerable to the citizens of Kenya for its programmatic efforts as per its mandate. It has established frameworks and policies to enforce human rights observance and effective governance in fulfilling its role as a National Human Rights Institution with an “A status” ranking by the **Global Alliance of National Human Rights Institutions (GANHRI)**. With a focus on citizens and their needs, KNCHR prioritizes relevant service delivery and enhances operational excellence. The Commission adheres to its service delivery charter, outlining its obligations, commitments, core values, standards, and citizens' responsibilities.

**Outlined below are summarized sustainability actions conducted during the year:**

1. **Sustainability Strategy and Profile:** Human rights encompass economic, social, and environmental dimensions of KNCHR corporate activities. Social aspects relate to rights like non-discrimination, while corporate environmental actions can impact rights such as; access to clean water. The interconnection between corporate social responsibility and human rights is reflected in Kenya's Constitution, specifically Articles 41 (labor rights), Article 42 (environmental rights), and Article 43 (economic and social rights). While the primary responsibility for upholding international human rights standards lies with the State, KNCHR is designated as the National Human Rights Institution entrusted with the task of safeguarding and promoting human rights and fundamental freedoms for all in the country. This role is defined by the Kenya National Commission on Human Rights Act, which aligns with national, regional, and international laws and agreements. KNCHR collaborates with strategic partners, stakeholders, and agencies to advance Kenya's adherence to human rights.
2. **Environmental Performance, Climate Change, and Disaster Mitigation:** KNCHR is dedicated to sustainable development, guided by the principle of meeting present needs without compromising future generations' ability to meet their own needs. Environmental considerations are a core part of this commitment. KNCHR aims to minimize negative environmental impacts arising from its operations. As the primary national human rights institution, KNCHR assesses its operational environmental effects and sets targets to improve its environmental performance. The Commission:
  - a. Encourages community engagement in environmental initiatives, particularly those related to business and human rights.
  - b. Promotes environmental responsibility within the organization, implementing the environmental policy across all levels of its workforce.

- c. Reduces energy, water, and resource consumption in its workspaces.
- d. Complies with relevant environmental laws and regulations set by NEMA (National Environmental Management Authority). Provides training, guidance, and support for staff to encourage innovative ideas and initiatives.

### **3. 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.

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

#### **Employee diversity**

	<b>2022/2023</b>	<b>2021/2022</b>	<b>2020/2021</b>	<b>2019/2020</b>
<b>Male employees</b>	60%	63 (60%)	65 (61%)	66 (61%)
<b>Female employees</b>	39%	43 (39%)	44 (39%)	43 (39%)
<b>Intersex persons</b>	1%	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.

#### **4. Market place practices**

##### **Responsible Supply chain and supplier relations**

KNCHR maintains an updated list of pre-qualified suppliers. These suppliers are informed about pre-qualification procedures through various means, including downloading forms from KNCHR's website and obtaining bid documents from KNCHR offices, all in compliance with procurement regulations. The Commission follows an annual procurement plan, ensuring competitive procurement processes to promote inclusivity. In alignment with constitutional values and legal mandates, KNCHR prioritizes vulnerable groups in public procurements. The Commission's commitments to its suppliers are also detailed in its corporate service delivery charter.

#### **5. Community Engagements**

As the guardian of human rights in Kenya, KNCHR fulfils its role through various initiatives, including:

- Investigating complaints against Human Rights Defenders at the grassroots level.
- Collaborating with agencies to provide safe houses for human rights case witnesses.
- Supporting Human Rights Defenders in legal conflicts.
- Providing training for judicial officers on Human Rights Defenders' rights.
- Reviewing bills and policies for human rights compliance and issuing advisories.
- Engaging with relevant bodies and organizations to influence policy changes.
- Advocating for human rights-related legislations.
- Organizing stakeholders' engagements to gather views on proposed legislations.
- Raising awareness and building capacity on government policies and legislative proposals.
- Directly engaging with legislative committees of Parliament and the Senate.
- Collaborating with governmental bodies and ministries.
- Conducting studies on Alternative Justice Systems.
- Developing a national Action Plan on Business and Human Rights.
- Creating County Action Plans for water and sanitation rights.

The Commission also engages 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

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on Internal Displacement (PWGID) and Intersex Person's Implementation Coordination Committee amongst others.

## **Statement of Project Management responsibilities**

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

The Accounting Officer in charge of the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Kenya National Commission on Human Rights accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the KNCHR's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the Kenya National Commission on Human Rights further confirms the completeness of the accounting records maintained for the KNCHR, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Kenya National Commission on Human Rights confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing

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covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

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**Approval of the Project Financial Statements**

The Project financial statements were approved by the Commission Secretary for KNCHR and the Project Coordinator for Increased

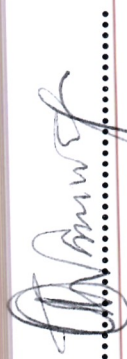
Enjoyment of Human Rights & Fundamental Freedoms by All in Kenya project on 9<sup>th</sup> November 2023 and signed by:

  
.....

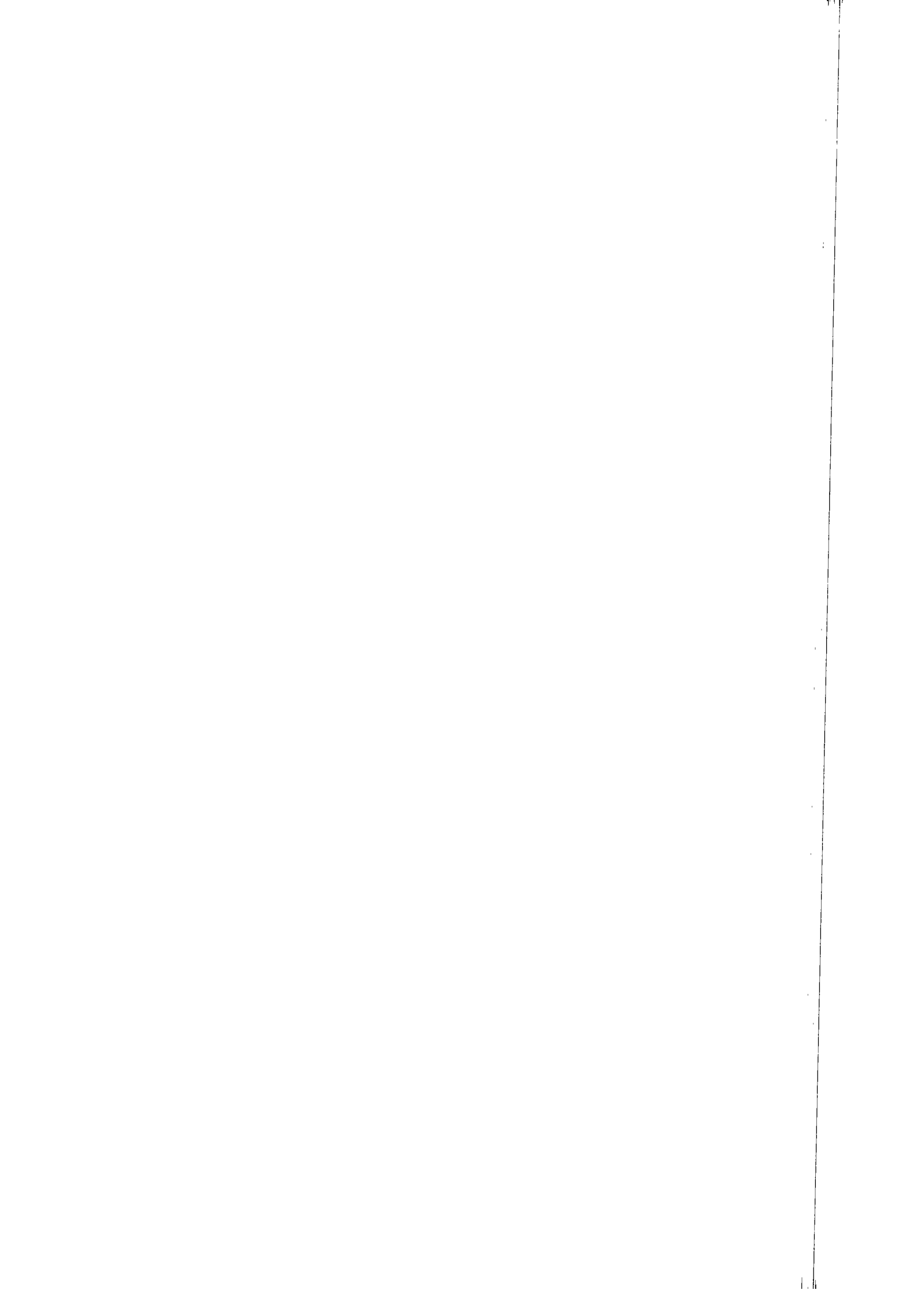
**Name: Dr. Bernard Mogesa**  
**Commission Secretary/CEO**

  
.....

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

  
.....

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



# REPUBLIC OF KENYA

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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, KNCHR FOR THE YEAR ENDED 30 JUNE, 2023 - KENYA NATIONAL COMMISSION ON HUMAN RIGHTS**

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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 Increased Enjoyment of Human Rights & Fundamental Freedoms by All in Kenya set out on pages 1 to 39, which comprise

the statement of Financial Assets as at 30 June, 2023, 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 Increased Enjoyment of Human Rights & Fundamental Freedoms by All in Kenya as at 30 June, 2023, 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 by All in Kenya Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts for the year ended 30 June, 2023 reflects receipts budget and actual on comparable basis amounts of Kshs.35,721,137 each indicative of 100% budget realization. However, actual expenditure amounted to Kshs.61,924,863 against the available funding of Kshs.71,081,147 comprising of approved budget for the year of Kshs.35,721,137 and fund balance brought forward of Kshs.35,360,010 resulting to budget under absorption of 13%.

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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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 processes and systems of internal controls, 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.

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**

**17 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, 2023*

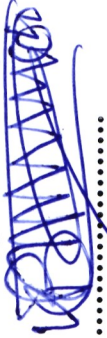
**7. Statement of Receipts and Payments for the year ended 30th June 2023.**

	Note	2022-2023		2021-2022		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity Kshs.	Payments made by third parties Kshs.	Receipts and payment controlled by the entity Kshs.	Payments made by third parties Kshs.	
<b>Receipts</b>						
Transfer from Government entities	1					
Proceeds from domestic and foreign grants	2	35,721,137		85,085,829		120,806,966
Loan from external development partners	3					
Miscellaneous receipts	4					
<b>Total receipts</b>		<b>35,721,137</b>		<b>85,085,829</b>		<b>120,806,966</b>
<b>Payments</b>						
Compensation to employees	5	8,925,000		8,500,000		17,425,000
Purchase of goods and services	6	51,318,266		27,801,994		79,120,260
Social security benefits	7					
Acquisition of non-financial assets	8	1,681,597		13,123,410		14,805,007
Transfers to other government entities	9					
Other grants and transfers /payments	10					
<b>Total payments</b>		<b>61,924,863</b>		<b>49,425,404</b>		<b>111,350,267</b>
<b>Surplus/ (deficit)</b>		<b>-26,203,726</b>		<b>35,660,425</b>		<b>9,456,699</b>

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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



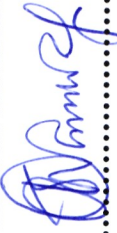
.....

**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, 2023**

**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	9,390,006	35,360,010
Cash Balances	11. B		
Cash equivalents (Short-term deposits)	11.C		
<b>Total Cash and Cash equivalents</b>		<b>9,390,006</b>	<b>35,360,010</b>
Imprests and Advances	12	66,693	300,415
<b>Total Financial Assets</b>		<b>9,456,699</b>	<b>35,660,425</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13		
<b>Net Assets</b>			
<b>Represented By</b>			
Fund Balance B/fwd.	14	<b>35,660,425</b>	
Prior Year adjustments	15		
Surplus/(Deficit) for the Year		-26,203,726	35,660,425
<b>Net Financial Position</b>		<b>9,456,699</b>	<b>35,660,425</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9<sup>th</sup> 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, 2023***



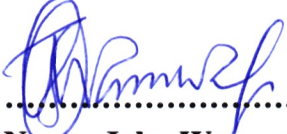
**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2023**

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1		
Proceeds from domestic and foreign grants	2	35,721,137	85,085,829
Miscellaneous receipts	4		
<b>Total receipts</b>		<b>35,721,137</b>	<b>85,085,829</b>
<b>Payments</b>			
Compensation of employees	5	8,925,000	8,500,000
Purchase of goods and services	6	51,318,266	27,801,994
Social security benefits	7		
Transfers to other government entities	9		
Other grants and transfers	10		
<b>Total Payments</b>		<b>60,243,266</b>	<b>36,301,994</b>
<b>Net receipts/(payments)</b>		<b>-24,522,129</b>	<b>48,783,835</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15		
Decrease/(increase) in accounts receivable	16	233,722	300,415
Increase/(decrease) in accounts payable:	17		
<b>Net cash flow from operating activities</b>			
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	1,681,597	13,123,410
<b>Net cash flows from investing activities</b>			
<b>Cash flow from financing activities</b>			

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
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Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Proceeds from foreign borrowings	3		
Net cash flow from financing activities			
Net increase in cash and cash equivalents		-25,970,004	35,360,010
<b>Cash and cash equivalent at beginning of the year</b>	<b>11</b>	<b>35,360,010</b>	
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>9,390,006</b>	<b>35,360,010</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 9<sup>th</sup> November 2023 and signed by:

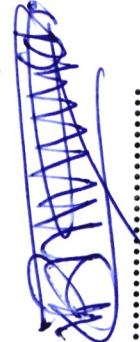
		
.....	.....	.....
<b>Name: Dr. Bernard Mogesa</b>	<b>Name: Dr. Amos Wanyoike</b>	<b>Name: John Wamwanga</b>
<b>Commission Secretary/CEO</b>	<b>Project Coordinator</b>	<b>Finance Manager/HAU</b>
		<b>ICPAK Member No: 2872</b>

**Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

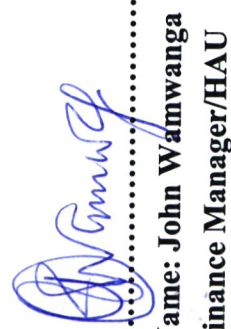
**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2023**

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfer from Government entities						
Proceeds from domestic and foreign grants	35,721,137		35,721,137	35,721,137		100%
Proceeds from borrowings						
Miscellaneous receipts						
<b>Total Receipts</b>	<b>35,721,137</b>		<b>35,721,137</b>	<b>35,721,137</b>		<b>100%</b>
<b>Payments</b>						
Compensation to employees	8,925,000		8,925,000	8,925,000		
Purchase of goods and services	25,114,540		25,114,540	51,318,266	-26,203,726	204%
Social security benefits						
Acquisition of non-financial assets	1,681,597		1,681,597	1,681,597		
Transfers to other government entities						
Other grants and transfers						
<b>Total Payments</b>	<b>35,721,137</b>		<b>35,721,137</b>	<b>61,924,863</b>		<b>173%</b>
<b>Surplus or Deficit</b>				<b>-26,203,726</b>		

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 2 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**

## **11. Significant Accounting Policies**

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

### **a) 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.

### **b) 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 .

### **c) 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.

### **d) 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 been received.

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

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**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.

**Significant Accounting Policies (continued)**

**ii) External Assistance**

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

**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.

**Significant Accounting Policies (continued)**

**e) Recognition of payments**

The Project recognises all payments when the event occurs, and the related cash has 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.

**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.

**Significant Accounting Policies (continued)**

**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.

**f) 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.

**g) 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.

**Significant Accounting Policies (Continued)**

**h) 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.

**i) 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.

**j) 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:
  - 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 6** of this financial statement is a register of the contingent liabilities in the year.

**Significant Accounting Policies (Continued)**

**k) 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.

**l) 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 are 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.

**m) 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*.

**Significant Accounting Policies (Continued)**

**n) 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.

**o) 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.

**p) 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.

**q) 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, 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, 2023***

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**r) 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 15 of these financial statements.

**12. Notes to the Financial Statements**

**1. Transfers from Government entities**

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

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>Cumulative to-date (from inception)</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b><i>Counterpart funding through Ministry</i></b>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
<b>Total (See Annex 3)</b>			
<b><i>Other transfers from government entities</i></b>			
Ministry			
Ministry			
Project			
Agency			
Total			
Appropriations-in-Aid			
<b>Total</b>			

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Notes to the Financial Statements (Continued)**

**2. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency NOK	2022-2023				2021-2022		Cumulative to date Kshs
			Grants received in cash Kshs	Grants received as direct payment* Kshs	Grants received in kind Kshs	Total amount Kshs	Total Amount Kshs		
The Norwegian Ministry of Foreign Affairs(NMFA)	02.12.2022	2,970,000	35,721,137			35,721,137	85,085,829	120,806,966	
<b>Total</b>		<b>2,970,000</b>	<b>35,721,137</b>			<b>35,721,137</b>	<b>85,085,829</b>	<b>120,806,966</b>	

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	Date received	2022-2023			2021-2022		Cumulative to date
		Amount in loan currency (Insert currency)	Loans received in actual amount Kshs	Loans received as direct payment* Kshs	Total amount in Kshs	Total amount in Kshs	
Name of Donor							
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							
<b>Total</b>							

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	2022-2023			2021-2022	Cumulative to-date (from inception) Kshs
	Receipts controlled by the entity in Cash Kshs	Receipts controlled by third parties Kshs	Total receipts Kshs	Total receipts 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*					
<b>Total</b>					

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2022-2023		2021-2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic salaries of permanent employees					
Basic wages of temporary employees	8,925,000		8,925,000	8,500,000	17,425,000
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					
<b>Total</b>	<b>8,925,000</b>		<b>8,925,000</b>	<b>8,500,000</b>	<b>17,425,000</b>

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

Description	2022-2023			2021-2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	892,415		892,415	2,108,556	3,000,971	
Domestic travel and subsistence	25,113,471		25,113,471	9,442,963	34,556,434	
Foreign travel and subsistence	400,680		400,680		400,680	
Printing, advertising, and information supplies	6,343,079		6,343,079	873,731	7,216,810	
Boards and committees				132,000	132,000	
Training payments	5,439,640		5,439,640	2,172,610	7,612,250	
Hospitality supplies and services	8,944,283		8,944,283	10,476,551	19,420,834	
Insurance costs				975,962	975,962	
Other operating payments	1,216,672		1,216,672	84,806	1,301,478	
Routine maintenance – vehicles and other transport equipment	103,913		103,913	230,810	334,723	
Routine maintenance- other assets	93,000		93,000	429,181	522,181	
Office general supplies	635,485		635,485		635,485	
Fuel Oil and Lubricants	2,135,628		2,135,628	874,824	3,010,452	
<b>Total</b>	<b>51,318,266</b>		<b>51,318,266</b>	<b>27,801,994</b>	<b>79,120,260</b>	

**Notes to the Financial Statements (Continued)**

**7. Social Security Benefits**

Description	2022-2023			2021-2022	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits					
Social security benefits in cash and in kind					
Employer social benefits in cash and in kind					
<b>Total</b>					

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Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2022-2023			2021-2022		Cumulative to-date
	Payments made in Cash Kshs.	Payments made by third parties Kshs.	Total payments Kshs	Total payments Kshs	Total payments Kshs	
Overhaul & refurbishment of construction and civil works						
Purchase of vehicles & other transport equipment						
Overhaul of vehicles & other transport equipment						
Purchase of household furniture & institutional equipment						
ICT equipment	1,681,597		1,681,597	13,123,410	14,805,007	
Purchase of specialised plant, equipment and machinery						
Rehabilitation & renovation of plant, equipment & machinery						
Acquisition of land						
Acquisition of other intangible assets						
<b>Total</b>	<b>1,681,597</b>		<b>1,681,597</b>	<b>13,123,410</b>	<b>14,805,007</b>	

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Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2023, we transferred funds to reporting government entities as shown below:

Description	2022-2023		2021-2022		Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	
Transfers to National Government entities					
Ministry ABC					
Project XYZ					
Transfers to County Governments					
County ABC					
County XYZ					
<b>Total</b>					<b>Kshs</b>

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Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

Description	2022-2023			2021-2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships					
Transfers to lower levels of government e.g. schools					
Miscellaneous payments					
<b>Total</b>					

**Notes to the Financial Statements (Continued)**

**11. Cash And Cash equivalents**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts (Note 11A)	9,390,006	35,360,010
Cash in hand (Note 11B)		
Cash equivalents (short-term deposits) (Note 11C)		
<b>Total</b>	<b>9,390,006</b>	<b>35,360,010</b>

**11. A Bank Accounts**

**Project Bank Accounts**

<b>Details</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<u>Local Currency Accounts</u>		
Kenya Commercial Bank [A/c No 1103212311]	9,390,006	35,360,010
<b>Total local currency balances</b>	<b>9,390,006</b>	<b>35,360,010</b>
<b>Total bank account balances</b>	<b>9,390,006</b>	<b>35,360,010</b>

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**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2023 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**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>(i) A/c Name [A/c No.....]</b>		
Opening balance		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
<b>Closing balance (as per SDA bank account reconciliation attached)</b>		
<b>(ii) A/c Name [A/c No.....]</b>		
Opening balance (as per the SDA reconciliation)		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
<b>Closing balance (as per SDA bank account reconciliation attached)</b>		

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**Notes to the Financial Statements (Continued)**

**11 B Cash in hand**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Location 1		
Location 2		
Location 3		
Other locations ( <i>specify</i> )		
<b>Total cash in hand balances</b>		

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

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Kenya Commercial Bank [A/C No 1103212311]	9,390,006	35,360,010
<b>Total</b>	<b>9,390,006</b>	<b>35,360,010</b>

**12. Imprests and Advances**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Imprests	66,693	300,415
<b>Total</b>	<b>66,693</b>	<b>300,415</b>

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**Notes to the Financial Statements (Continued)**

**12A: Breakdown of Imprests and Advances**

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance	Balance
				Current 2022-2023	Comparative 2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Joseph Otieno	17,000	30/06/2023	15,500	1,500	
Kevin Luyegu	774,500	25/04/2023	772,600	1,900	
Amos Wanyoike	229,200	30/06/2023	228,200	1,000	
Gladys Kiptoo	450,240	30/06/2023	424,400	25,840	
Stephen Otieno	53,000	30/06/2023	64,592	-	
Noreen Wewa	204,500	17/10/2022	159,675	44,825	
Abdikadir Adan	46,930	21/03/2023	43,785	3,145	
Julius Ndeda	312,900	30/06/2023	312,825	75	
<b>Total</b>				<b>66,693</b>	

**13. Deposits and Retention Monies**

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Retention				
Deposits				
<b>Total</b>				
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year				
1-2 years				

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2-3 years				
Over 3 years				
<b>Total</b>				

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		
Cash in hand		
Cash equivalents (short-term deposits)	35,360,010	
Outstanding imprests and advances	300,415	
Deposits and retention		
<b>Total</b>	<b>35,660,425</b>	

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**Notes to the Financial Statements (Continued)**

**15. Prior Year adjustment**

	<b>Balance b/f Previous FY 2021/22(audited financial statements)</b>	<b>Adjustments</b>	<b>Adjusted balance b/f Previous FY2021/22</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances			
Cash in hand			
Imprests and advances			
Deposits and retentions			
Others ( <i>specify</i> )			
<b>Total</b>			

**16. Changes in Imprests and Advances**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Receivables as at 1 <sup>st</sup> July 2023	300,415	
Closing account receivables as at 30 <sup>th</sup> June 2023	-66,693	
<b>Change in Imprests and advances</b>	<b>233,722</b>	

**17. Changes in Accounts Deposits and Retention**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2023		
Closing accounts payables as at 30 <sup>th</sup> June 2023		
<b>Changes in deposit and retention</b>		

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**Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 4a)**

	<b>Balance b/f from Comparative FY 2021/2022</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f For Current 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
<b>Total</b>				

**2. Pending Staff Payables (See Annex 4b)**

	<b>Balance b/f from Comparative FY2021 /2022</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior management				
Middle management				
Union employees				
Others				
<b>Total</b>				

**3. Other Pending Payables (See Annex 4c)**

	<b>Balance b/f from Comparative FY2021/2022</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for Current 2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				

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**Other Important Disclosures (Continued)**

**4. External Assistance**

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
The Norwegian Ministry of Foreign Affairs (NMFA)	35,721,137	85,085,829
<b>Total</b>	<b>35,721,137</b>	<b>85,085,829</b>

*a). External assistance relating loans and grants*

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans		
External assistance received as grants		
<b>Total</b>		

*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans			
Undrawn external assistance - grants			
<b>Total</b>			

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**Other Important Disclosures (Continued)**

***c) Classes of providers of external assistance***

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors(NMFA)	35,721,137	85,085,829
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>	<b>35,721,137</b>	<b>85,085,829</b>

***d. Non-monetary external assistance***

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		
Services		
<b>Total</b>		

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**Other Important Disclosures (Continued)**

***e Purpose and use of external assistance***

<b>Payments made by third parties</b>	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services		
Communication, supplies and services	892,415	2,108,556
Domestic travel and subsistence	25,113,471	9,442,963
Foreign travel and subsistence	400,680	
Printing, advertising, and information supplies	6,343,079	873,731
Boards and committees		132,000
Training payments	5,439,640	2,172,610
Hospitality supplies and services	8,944,283	10,476,551
Office and General Supplies and Services	635,485	975,962
Fuel Oil and Lubricants	2,135,628	874,824
Other Operating Expenses	1,216,672	84,806
Routine Maintenance - Vehicles and Other	103,913	230,810
Routine Maintenance -Other Assets	93,000	429,181
<b>Total</b>	<b>51,318,266</b>	<b>27,801,994</b>

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

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

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**Other Important Disclosures (Continued)**

**5. Payments By Third Party on Behalf of The Project**

**5.1 Classification by Source**

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**5.2 Classification of payments made by Third Parties by Nature of expenses**

<b>Payments made by third parties</b>	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	8,925,000	8,500,000
Use of goods and services	51,318,266	27,801,994
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
ICT equipment	1,681,597	13,123,410
Finance costs, including loan interest		
Other payments		
<b>Total</b>	<b>61,924,863</b>	<b>49,425,404</b>

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**Other Important Disclosures (Continued)**

**6. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

**Related party transactions:**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director		
Key Management Compensation others (specify)		
<b>Total Compensation to Key Management</b>		
<b>Transfers to related parties</b>		
Transfers to other government entities		
<b>Total Transfers to related parties</b>		
<b>Transfers from related parties</b>		
Transfers from the Ministry/ department		
Payments made on behalf of the project by other govt. entities		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>		

**7. Contingent Liabilities**

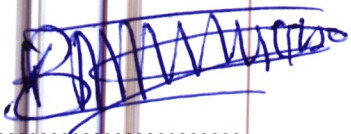
<b>Contingent liabilities</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case xxx against the project		
Bank guarantees in favour of other govt. entities		
Contingent liabilities arising from PPPs/ donor agreements		
<b>Total</b>		

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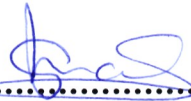
**Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

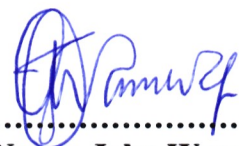
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



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



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



.....  
Name: **John Wamwanga**  
Finance Manager/HAU

**ICPAK Member No: 2872**

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**Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY 2022/2023**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities					
Proceeds from domestic and foreign grants	35,721,137	35,721,137		100%	
Proceeds from borrowings					
Miscellaneous receipts					
<b>Total Receipts</b>	<b>35,721,137</b>	<b>35,721,137</b>		<b>100%</b>	
<b>Payments</b>					
Compensation of employees	8,925,000	8,925,000		100%	
Purchase of goods and services	25,114,540	51,318,266			Balance carried forward from previous year was utilized.
Social security benefits			-26,203,726	204%	
Acquisition of non-financial assets	1,681,597	1,681,597		100%	
Transfers to other government entities					
Other grants and transfers					
<b>Total payments</b>	<b>35,721,137</b>	<b>61,924,863</b>	<b>-26,203,726</b>	<b>204%</b>	


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**Annex 3: Reconciliation of inter-entity transfers**

Project Name:		Break down of transfers from KNCHR	
a.	Government Counterpart funding	Bank Statement Date	Amount (K.shs)
	<b>Total</b>		
<b>B.</b>	<b>Direct payments</b>	Bank Statement Date	Amount (K.shs)
	<b>Total</b>		
<b>C.</b>	<b>Others</b>	Bank Statement Date	Amount (K.shs)
	<b>Total</b>		
	<b>Total (A+B+C)</b>		

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 4a: Analysis of Pending Bills**

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
		a	b	c=a-b		
Construction of buildings						
1.						
2.						
<b>Sub-Total</b>						
Construction of civil works						
3.						
4.						
<b>Sub-Total</b>						
Supply of goods						
5.						
6.						
<b>Sub-Total</b>						
Supply of services						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**Annex 4b: Analysis of Pending: Staff Bills**

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**Annex 4c: Analysis of other Pending Payables**

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	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 ( <i>specify</i> )							
7.							
8.							
Sub-Total							
Grand Total							

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**Annex 5: Summary of Fixed Assets Register**

Asset class	Opening Cost (KShs) 2022/23	Donations in form of assets (KShs) 2022/23	*Purchases/ Additions in the Year (KShs) 2022/23	**Disposals in the Year (KShs) 2022/23	Transfers in/(out) Kshs 2022/23	Closing Cost (KShs) 2023
	(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		1,681,597			14,805,007
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
<b>Total</b>	<b>13,123,410</b>		<b>1,681,597</b>			<b>14,805,007</b>

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 6: Contingent Liabilities Register**

	Nature of contingent liability	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

**Annex 7: Reporting of Climate Relevant Expenditures**

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

**Annex 8: Reporting Disaster Management Expenditure**

<b>Column I</b>	<b>Column II</b>	<b>Column III</b>	<b>Column IV</b>	<b>Column V</b>	<b>Column VI</b>	<b>Column VII</b>
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2023
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance

