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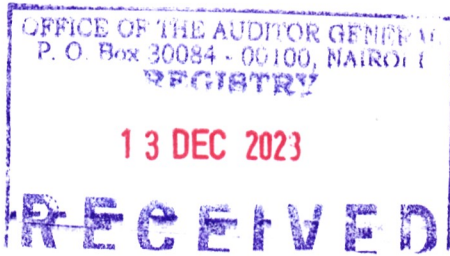
THE AUDITOR-GENERAL

ON

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

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





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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2023

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

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended June 30, 2023

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1. ACRONYMS AND GLOSSARY OF TERMS

ACHPR	African Commission on Human and Peoples' Rights
ADR	Alternative Dispute Resolution
AIE	Authority to Incur Expenditure
CAJ	Commission on Administrative Justice
CFO	Chief Finance Officer
CoK	Constitution of Kenya
GANHRI	Global Alliance of National Human Rights Institutions
HAU	Head of Accounting Unit
IPCRM	Integrated Public Complaints and Referral Mechanism
IPSAS	International Public Sector Accounting Standards
KNCHR	Kenya National Commission on Human Rights
KNHREC	Kenya National Human Rights and Equality Commission
NANHRI	Network of African National Human Rights Institutions
NGEC	National Gender and Equality Commission
NHRI	National Human Rights Institution
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
POTA	Prevention of Torture Act
PFM	Public Finance Management
UN	United Nations

(a) Background information

Introduction:

The Kenya National Commission on Human Rights (KNCHR) or (*the National Commission*) is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) and subsequently operationalized through an Act of Parliament, the Kenya National Commission on Human Rights Act No. 14 of 2011, (*Revised 2012*). It is mandated to among other things, monitor, investigate and report on the observance of human rights in all spheres of life in Kenya; receive and investigate complaints on alleged human rights abuses and make recommendations to improve the functioning of State organs and ensure compliance of State's obligations under *International, Regional Treaties and Conventions* relating to human rights and fundamental freedoms.

The National Commission is an independent National Human Rights Institution (NHRI) guided by the 1993 United Nation's approved principles on establishment and functioning of independent National Human Rights Institutions referred to as the *Paris Principles*. KNCHR is accredited by the Global Alliance of National Human Rights Institutions (GANHRI) as an "A" Status NHRI and is fully compliant to the *Paris Principles* as adopted by the UN Human Rights Commission Resolution 1992/54 of 1992 and the UN General Assembly Resolution 48/134 of 1993. It also enjoys an affiliate status with the African Commission on Human and Peoples' Rights (ACHPR) since 2004.

The National Commission is compliant with the Constitution of Kenya as well as relevant statutes such as; the Public Finance Management Act 2012, The Public Procurement & Asset Disposal Act 2015, Employment Act 2007 and Occupational Safety & Health Act 2007. In addition, KNCHR is committed to high standards of ethics and is compliant with relevant statutes such as; the Leadership & Integrity Act, 2012 and Public Officers Ethics Act, 2003.

This report is in compliance with Section 53 of the KNCHR Act which obligates the National Commission to provide a detailed report of activities and recommendations on policy, legal and administrative structures in Kenya.

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Mandate of the Commission:

The National Commission's mandate as provided for in Article 59(2) and Article 249 of the CoK and operationalized by the KNCHR Act 2011 (*Revised 2012*) is broadly interpreted as follows:

- i. To promote human rights, fundamental freedoms and Constitutionalism and*
- ii. To protect and secure the observance of human rights and fundamental freedoms in all spheres of life.*

Apart from the functions clearly outlined in the Section 7 of the KNCHR Act 2011 (*Revised 2012*), the following were added:

1. In May 2017, the Commission was re-designated by the Attorney General to act as the national monitoring agency under Article 33 (2) of the UN Convention on the Rights of Persons with Disabilities.
2. The Prevention of Torture Act (POTA) 2017¹ that confer upon the KNCHR specific mandate to investigate cases of torture, cruel and degrading treatment or punishment.

Guiding Principles:

In fulfilling its mandate, the National Commission acts in accordance with the values and principles set out in the Constitution and the Laws of Kenya and observes and respects:

- a) The diversity of the people of Kenya;
- b) Impartiality and gender equity;
- c) All treaties and conventions which have been ratified in Kenya and in particular the fact that human rights are indivisible, interdependent, interrelated and of equal importance for the dignity of all human beings and
- d) The rules of natural justice.

Implementation of the KNCHR's mandate is pursued through various strategies including but not limited to: processing complaints, conducting investigations, securing redress and accountability, undertaking audits, research, advisories, lobbying and advocacy, conducting human rights education and training, monitoring and partnership building.

¹ Section 12- Act No. 12 of 2017

Affiliation to International and Regional Networks

The Commission is affiliated to the *Global Association of National Human Rights Institutions* (GANHRI), an international, independent body established to promote the establishment and strengthening of *National Human Rights Institutions* in conformity with the *Paris Principles*; and, enjoys 'A' Status accreditation.

Consequently, KNCHR is an active and key full member of the **44 States** regional umbrella body namely; *Network of African National Human Rights Institutions* (NANHRI). The Commission hosts the NANHRI Secretariat at its head office in Nairobi. NANHRI encourages and supports the establishment of strong and independent African NHRIs in compliance with *Paris Principles* through national, sub-regional, regional and international cooperation. It strives to ensure that African NHRIs effectively undertake their mandate of human rights monitoring, protection, promotion and advocacy towards a continent characterized by human rights culture and justice for all.

The Commission remains a full member of NANHRI and has committed to continue offering institutional support to the Network to enable it undertake its mission of strengthening NHRIs in Africa.

Collaboration with Article 59 Commissions and other Commissions and Independent Offices

The Constitution of Kenya under Article 59 provided for the establishment of the Kenya National Human Rights and Equality Commission (KNHREC). However, the operationalization of Article 59(4) the National Assembly as constituted then split KNHREC to three Commissions, namely the *Kenya National Commission on Human Rights* (KNCHR), the *Commission on Administrative Justice* (CAJ) and the *National Gender and Equality Commission* (NGEC). KNCHR collaborates closely with other Article 59 Commissions given their shared mandate on the protection and promotion of human rights. This is done through the Integrated Public Complaints and Referral Mechanism (IPCRM) which provides for the receipt and onward referrals of public complaints to participating institutions. The Commission also works closely with other Constitutional Commissions and Independent Offices, including participation in the annual conferences and forum.

Strategic Framework:

The National Commission 2018-2023 Strategic Plan articulates its strategic direction for the five years towards its mandate on the promotion, fulfilment and protection of human rights and

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fundamental freedoms. As the fifth strategic document, this plan builds on the successful implementation of the previous four Strategic Plans.

During the performance period of this Strategic Plan, the KNCHR pursued four (4) strategic objectives that it avers are crucial in realizing increased enjoyment of human rights and fundamental freedoms by all.

These strategic objectives are as follows:

Strategic Objective 1: To promote and deepen a culture of human rights and Fundamental Freedoms among the public;

Strategic Objective 2: To entrench and secure observance of human rights principles and standards by all public and private institutions;

Strategic Objective 3: To secure appropriate redress, accountability for human rights violations and respect for the rule of law; and

Strategic Objective 4: To enhance efficiency, effectiveness and sustainability of the National Commission.

To deliver on the key strategic objectives during the year under review, KNCHR employed various strategies including public education and training, advocacy for reforms through submission of advisories to Parliament and Senate, enhancing strategic partnerships with different stakeholders through referral partners forum, redress mechanisms through Alternative Dispute Resolution (ADR) and seeking judicial interventions as petitioners, co-petitioners, interested party or as an *amicus curiae* (friend of the court) to guarantee human rights and freedoms are enjoyed by all in Kenya. The activity report highlights key activities, achievements and challenges that the Commission realized in executing its mandate in this review period.

(b) Key Management:

Section 9 of the KNCHR Act provides that the Commission will comprise a Chairperson and four Members of the Commission. The Chairperson in conjunction with the Commission Members supervise and direct the oversight work of the Commission. The Commission has a Secretariat which is the implementing organ. The Secretariat is composed of the Secretary to the Commission, who is appointed by Commissioners and serves as the Chief Executive Officer and the Accounting Officer.

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The Commission Secretary, is in discharge of the management duties, responsibilities and accountabilities, and is assisted by five (5) Directorates namely; *Complaints and Investigations, Research, Advocacy and Outreach, Legal Services, Regional Services and Corporate Services.*

(c) Fiduciary Management:

The Chairperson directs and supervises the oversight work of the Commission. The Chairperson and the four Commissioners were appointed on 3rd March 2022.

Table 1: The KNCHR Leadership with Direct Fiduciary Responsibility:

No.	Designation	Name / Date of Appointment
1.	Chairperson	Ms. Roseline Dorine Adhiambo Odede, HSC- <i>Effective 3rd March 2022</i>
2.	Vice Chairperson	Dr. Raymond Sangsang Nyeris- <i>Effective 3rd March 2022</i>
3.	Commissioner	Dr. Dennis Wamalwa- <i>Effective 3rd March 2022</i>
4.	Commissioner	Prof. Marion Wanjiku Mutugi, EBS- <i>Effective 3rd March 2022</i>
5.	Commissioner	Hon. Sara Bonaya - <i>Effective 3rd March 2022</i>
6.	Commission Secretary/CEO- (Accounting Officer)	Dr. Bernard Mogesa, PhD, CPM - <i>Effective 4th December 2017</i>

(d) Fiduciary Oversight Arrangements through Commission Committees:

The Commission fulfils its oversight responsibilities through key Commission Committees as highlighted here below.

1. Audit compliance and Risk Management Committee
2. Complaints and Legal Services Committee
3. Human Resources, Administration, Strategy and Finance Committee
4. Research, Advocacy and Outreach Committee

(e) Entity Headquarters:

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

Entity Contacts:

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

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(f) Entity Bankers:

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

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

(g) Independent Auditors”

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

(h) Principal Legal Adviser:

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

3. STATEMENT OF GOVERNANCE

The statement sets out the key components of the Kenya National Commission of Human Rights Corporate Governance Framework, which provides guidance to the Commission, management and staff defining the roles responsibilities and conduct expected of them.

Governance Framework

The governing body of the Commission comprises the Chairperson and four other members appointed following the Constitution and the provisions of the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012).

The Chairperson of the Commission presides over all the meetings of the National Commission, is the Commission's spokesperson, supervises and directs the work of the National Commission.

During the financial year under review, the Commission was properly constituted in line with section 9 of the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012).

Authority and Delegation

The National Commission's authority is set out in both Chapter 15 of the Constitution 2010 and the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012) and includes matters set for determination and approval by the National Commission. The Chairperson has effectively delegated to the Vice Chairperson to undertake various duties and activities in compliance with Section 13(3) for various reasons.

Separation of Powers and Duties

The Secretary to the National Commission is the Chief Executive Officer of the National Commission and as head of the Secretariat is responsible for carrying out the policy decisions of the Commission and the day to day administration and management and the National Commission.

These delegations balance effective oversight with appropriate empowerment and accountability of the secretariat. In line with authority delegated by the Commission, management committees have been established.

Management Team

The Commission's *Heads of Department* supports the Secretariat in carrying out its responsibilities.

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The Public Finance Management Standing Committee

In compliance with the provisions of the Public Finance Management Act (2012), the Commission established The Public Finance Management Standing Committee in February 2017. The Committee comprises all heads of departments and is chaired by the Secretary to the Commission with the Finance Manager as its Secretary.

The Committee is supported by various sub-committee working groups organised around the following areas: Budget Allocation, Budget Implementation, Risk Management, Internal control, Stakeholder Communication and Corporate governance.

Statement of Compliance

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

The Commission complies with requirements of remitting statutory deductions; Pay as You Earn (PAYE), National hospital Insurance Fund, (NHIF), National Social Security Fund (NSSF) and Higher Education Loans Board (HELB).

The Commission is committed to high standards of ethics and complies with relevant statutes such as the Leadership and Integrity Act (2012) and the Public Officers Ethics Act (2003). The Commission maintains a register of gifts and its members are bound by the specific leadership and integrity Codes of Conduct for State Officers and Staff of the Kenya National Commission on Human Rights.

Non-compliance

During the period under review, the Commission's membership to the Intelligence Service Complaints Board (ISCB) under Section 66 of the National Intelligence Service Act (2012), continued to be non-compliant as the Board is yet to be inaugurated by the Cabinet Secretary.

The Commission's membership to the Consultative Committee on Persons Deprived of Liberty (CCPDL) according to Section 29 of the Persons Deprived of Liberty Act (2014), continued to be non-compliant as the Committee is yet to be inaugurated by the Cabinet Secretary.

Tenure of office and Succession plan

Section 14 of the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012) states that the Chairperson and members of the Commission shall be appointed for a single term of six years and are not eligible for re-appointment. The President is required to notify the public of every resignation, vacancy or termination in the *Gazette* within seven days.

The recruitment of new Commissioners is undertaken in line with the procedure outlined in Section 11 of the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012).

Conflict of interest

The Commission maintains a Conflict of Interest register which is signed during the Commission's meetings.

Commission Committees

In line with section 18 (1) of the Kenya National Commission on Human Rights Act No. 2011 (Revised 2012) the Commission has established the following committees for the better carrying out of its functions.

1. The Audit and Risk Committee

The Committee is established in line with the Public Finance Management Act, 2012, Public Finance Management (National Government) Regulations, 2015 and the Audit Committee Guidelines for National Government, 2016.

The Committee held 3 Meetings and the attendance was as follows:

Committee Member		Meetings
* FCPA Kipkoech A. Tanui	Chairperson, Independent	1/3
** CPA Jones Kimeu	Chairperson, Independent	2/3
Dr. Raymond Nyeris	Member, Rep. Commission	3/3
FCPA Samuel OKello	Member, Independent	3/3
Elizabeth Kiano	Member, Rep. National Treasury	2/3
***Charles Kai Mwangudza	Secretary to the Committee	3/3

* The term of FCPA Kipkoech A Tanui ended in September 2022

** CPA Jones Kimeu joined the Committee in March, 2023.

***The Head of Internal Audit serves as Secretary to the Committee

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2. The Human Resources, Administration, Strategy and Finance Committee

- i. Commissioner, Dr. Dennis Nyongesa Wamalwa - Chairperson,
- ii. Commissioner, Hon.Sara Talaso Bonaya – Member

3. The Complaints and Legal Services Committee

- i. Commissioner, Hon.Sara Talaso Bonaya - Chairperson
- ii. Vice Chairperson- Dr. Raymond Plal Sangsang Nyeris - Member,

4. Research, Advocacy and Outreach Committee

- i. Commissioner, Prof. Marion Wanjiku Mutugi, EBS - Chairperson
- ii. Dr. Dennis Nyongesa Wamalwa.- Member

Remuneration policy for the National Commission

The remuneration and benefits payable to the Commissioners are as provided in Article 250 (7) of the Constitution of Kenya (2010). Specific terms on remuneration and benefits are set out in Gazette Notice No. 2887 of 1st March 2013 by the Salaries and Remuneration Commission (SRC) in the exercise of the powers conferred by Article 230 (4) (a) of the Constitution of Kenya (2010).

In line with Article 250 (7) of the constitution of Kenya 2010, the remuneration and benefits payable to or in respect of a the Commissioners is a charge on the Consolidated Fund and therefore does not form part of payments reflected in the report and financial statements.

The second schedule of the KNCHR Act 2011 (Revised 2012) provides that the Commission shall have at least four meetings in every financial year. The terms of service of the Commissioners is on full time basis and as such Commissioners do not receive a sitting allowance for attending a duly convened and constituted meeting of the Commission or of any of its Committees.

Risk Management

Risk is an inherent part of the service delivery by the Commission. The Commission has approved a risk management policy for purposes of managing risk which identifies accountability arrangements, resources available, and guidance on what may be regarded as acceptable risk within the Commission.

Whistle-Blowing

The Commission has oversight over the whistle-blowing policy which is part of the Commissions Human Resources Manual. The policy is intended to encourage the Commission, employees and

stakeholders to report the suspected or actual occurrence of illegal, unethical or inappropriate events without retribution.

Fraud & Corruption Prevention

The Commission committed to a corruption-free environment and has instituted as part of the Human Resources Manual, a fraud and corruption prevention policy. The policy is established to facilitate the development of controls to aid in the prevention, detection, investigation and punishment of staff involved in corrupt and fraudulent actions at the Commission.

Code of Conduct

The Commission has gazetted a Leadership and Integrity Code pursuant to section 37 of the Leadership and Integrity Act, 2012. The Code is binding upon all the State Officers in the Kenya National Commission on Human Rights and is intended to provide standards of integrity and ethical conduct in the leadership of the Commission by ensuring respect for values, principles and requirements of the Constitution in the discharge of duties.

The Commission has gazetted a Code of conduct governing the employees of the Commission pursuant to the Public Officers Ethics Act 2009. The Code applies to the staff and all persons contracted to provide services to the commission whether on permanent, temporary, consultancy or other basis.

ICT Governance

The Commission is responsible for ICT governance and has established an ICT policy that seeks to enhance the efficient use of information systems by the Commission and facilitate the efficient usage of the organization's resources.

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4. STATEMENT BY THE CHAIRPERSON

I am pleased to present this accountability declaration, centering on the Kenya National Commission on Human Rights (KNCHR) Annual Report and Financial Statements for the Financial Year 2022/2023. Despite facing limited funding from the Government, the Commission achieved commendable performance. Conventionally, Government funds are primarily allocated for operational expenses, while the Commission heavily relies on intermittent support from development partners to fund its programmatic activities. It is imperative that this situation undergoes a transformation, as the Commission, being a *national human rights institution*, should receive sufficient funding from the national treasury.

Throughout the review period, the Commission maintained stringent accountability and meticulous resource management in adherence to the Public Finance Management Act of 2012, the attendant 2015 Regulations, the Public Procurement and Assets Disposal Act of 2015, the associated 2020 Regulations, and various Government of Kenya Circulars pertaining to Financial Management that are issued periodically.

During the fiscal year 2022/2023, the Commission dedicated substantial effort to its core responsibilities, which include the receipt and investigation of complaints in a fair and thorough manner. This encompassed the handling of complaints, preliminary investigations into admissible cases, and field investigations into alleged human rights violations, culminating in investigative reports to provide remedies. Furthermore, KNCHR actively engaged in public interest litigation, participating as *amicus curiae* in various petition prosecutions.

The Commission received a variety of petitions and grievances, with a significant focus on Economic, Social, and Cultural rights (ECOSOC). These complaints spanned labour rights, civil and political rights, notably access to justice, as well as issues related to group rights.

In addition, the Commission contributed to the review of Bills and Policies to ensure alignment with the Constitution. Likewise, during the reporting period of 2022/2023, KNCHR offered guidance to policy makers and focal points on diverse legislations and policies. The Commission also assessed county-level legislations as delineated in the relevant Constitutional Articles.

Pursuant to its mission of empowering citizens to assert their rights, the Commission engaged in public awareness initiatives, highlighting rights and responsibilities bestowed by the Constitution. However, despite the constitutional mandate to have a presence across the entire country, the Commission continued to operate through its existing six offices in *Nairobi, Kisumu, Kitale, Mombasa, Wajir, and Nyahururu*.

To address this imbalance and extend outreach to all Kenyan regions, particularly marginalized rural areas, the Commission organized human rights and legal aid clinics, public education programs, and commemorated key thematic human rights days. Additionally, public forums were convened, involving human rights advocates, duty bearers, and the general public.

In this manner, the Commission imparted knowledge of human rights to the public, fulfilling its obligations and responsibilities. KNCHR remains committed to deepening public awareness of their rights and obligations as stipulated in the Kenyan Constitution. The Commission expresses gratitude for the Government's support, especially the Office of the Attorney General, and all valued partners.

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The Commission eagerly anticipates strengthening and broadening collaboration in the upcoming financial year.

The Kenya National Commission on Human Rights is resolute in leveraging its distinct sphere of influence to strategically and effectively instill a human rights culture, perpetually advancing Kenya as a human rights-compliant State. KNCHR's role as an 'A' status National Human Rights Institution is a pivotal infrastructure for safeguarding and promoting human rights within the local, regional and international context. Consequently, the National Commission will continue to engage with the pertinent Ministries, Departments, and Agencies of the Government.



Roseline D A Odede, HSC

Chairperson

Kenya National Commission on Human Rights

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5. STATEMENT BY THE COMMISSION SECRETARY/CHIEF EXECUTIVE OFFICER/ACCOUNTING OFFICER

1. Summary the budget performance against actual amounts:

The absorption rate on the Government of Kenya funds was 100% whilst the donor funding absorption rate was also 100%. The National Commission's overall absorption rate during the financial year 2022/2023 stood at 100%.

2. Key Achievements for KNCHR during the FY 2022-2023

The commission delivers on three services and output areas namely: human protection and promotion services; human rights standards Advisory services and human rights standards and principles Compliance services.

Highlights of Key Achievements for KNCHR during the FY 2022-2023

- 3316 cases were screened and processed out of the projected 3800 human rights complaints received from 3486 complainants across 6 regions (Nairobi, Western, Coast, Central, North Eastern, and North Rift). Among these cases, 65.1% received legal advice and assistance, while the remaining 34.2% were referred to KNCHR's partner organizations for further follow-up. The network of referral partnerships remained active, as these partners collaborated to establish robust monitoring mechanisms for swift responses.
- Through human rights awareness forums, a direct outreach was made to 8000 community members, achieving a significant portion of the targeted 11,300 members. The focus of these forums was to empower individuals in claiming their rights. The topics covered included the promotion of Alternative Justice Systems (AJS), the rights of intersex individuals, the intersection of business and human rights to facilitate the National Action Plan (NAP) implementation, civil and political rights to support processes related to the 2022 general elections, and mental health rights.
- 86 investigations were conducted, aimed at addressing human rights violations across the country. These investigations were centred around themes such as: counter-terrorism and its impact on human rights, systemic human rights violations linked to businesses, and violations against citizens' civil and political rights during the 2022 general elections.
- 19 ongoing Public Interest Litigation (PIL) cases were managed, each addressing various human rights issues.
- 26 laws and policies were reviewed, resulting in advisories that emphasized the enactment of laws and policies endorsing the respect of human rights by public institutions.
- Within the scope of human rights standards, 22 institutions, primarily prisons and other detention facilities, underwent audits to assess their compliance. The audit reports included recommendations, which were subsequently shared with penal institutions to foster improvements.

- Human rights trainings led to the education of 2058 individuals hailing from both public and private sectors. These individuals were trained on various topical issues related to human rights.

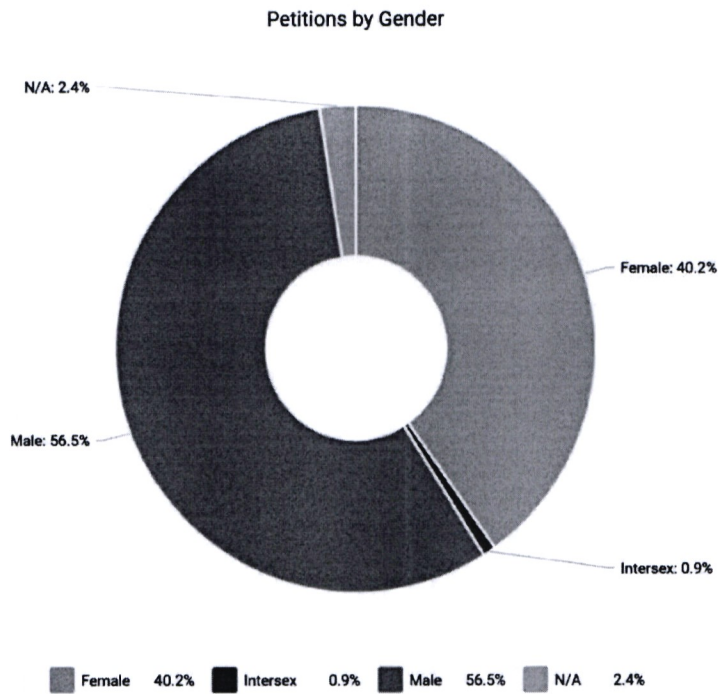
Output 1: Human Rights Protection and Promotion Services

Under this key output area, the commission endeavours to promote and protect human rights through: Complaints receipt, processing and investigations; promoting the use of appropriate dispute resolution mechanisms; strategic public interest litigation and post judgement implementation and advocacy for HRBA in the administration of justice and appropriate justice systems and mechanisms. The Commission also does its human right promotion role through enhance public awareness and education on human rights and capacity building of duty bearers on human rights principles and standards

Complaints Handling on Human Rights Violations:

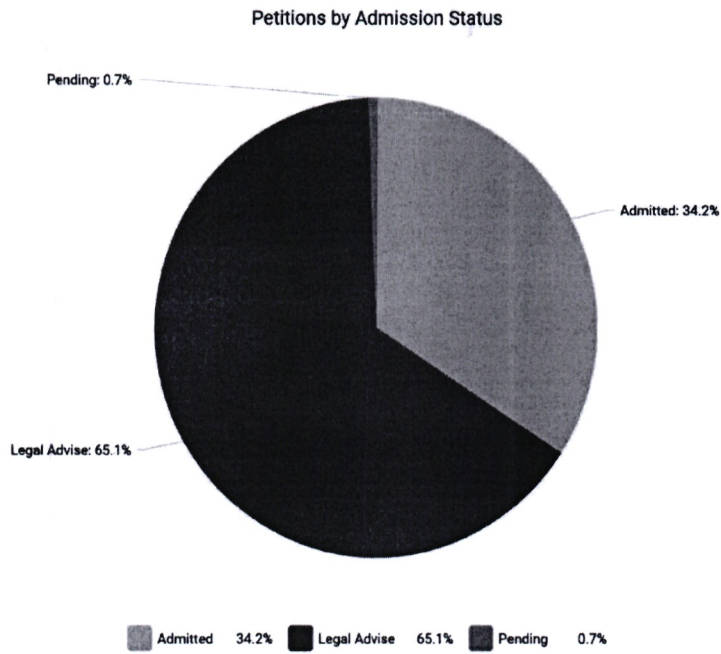
KNCHR achieved significant milestones in increasing case resolution and improving complaints management, investigations and follow-up strategies. A total of 3,316 processed complaints on human rights violations and 86 investigations covering diverse issues such as; extrajudicial killings, torture, disappearances, land disputes, labour rights, and business-related complaints were handled. The distribution of complaints based on their nature was as follows: ECOSOC Rights accounted for 47.7% of the complaints, Civil & Political Rights accounted for 47.1%, and Group Rights accounted for 2.2%. The majority of these complaints (70.0%) were successfully resolved, demonstrating the commitment to addressing human rights concerns. However, some cases were referred to other oversight institutions for further investigation and resolution. This collaborative approach ensures that all complaints receive appropriate attention and are handled by the relevant authorities. Notably, the significant proportion (47.7%) of the ECOSOC violations were particularly labour-related. Given that it was a year of elections, there was a rise in instances of violations pertaining to Civil & Political Rights.

Figure 3: Petitioners by Gender



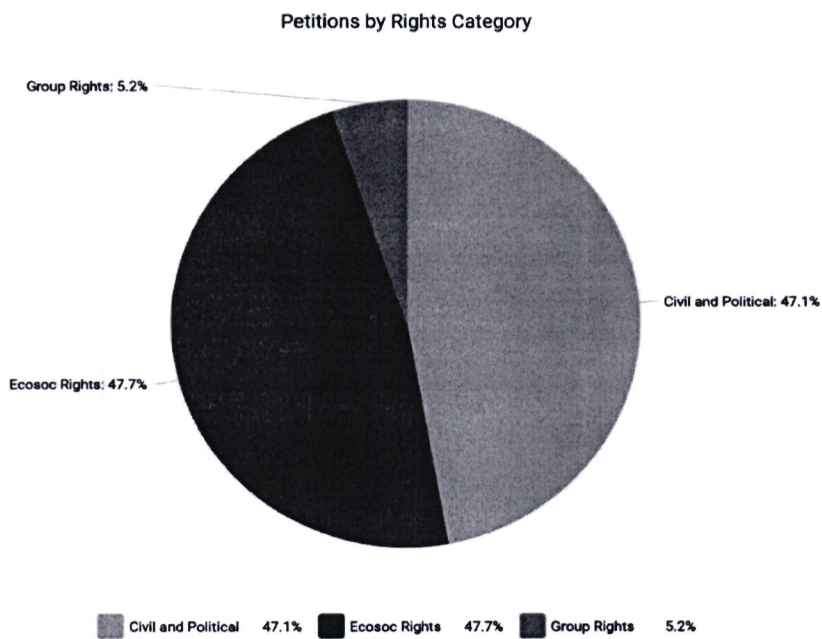
Source: KNCHR Complaints Management System

Figure 4: Petitions by Admission Status:



Source: KNCHR Complaints Management System

Figure 5: Petitions by Rights Category:



Source: KNCHR Complaints Management System

Human Rights Awareness and Capacity Building on Human Rights Principles and Standards:

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In alignment with the mandate outlined in Section 8 (g) of the KNCHR Act, the Kenya National Commission on Human Rights (KNCHR) continued its efforts to enhance the capabilities of both State and non-State entities regarding various human rights themes. Throughout the year, the Commission provided training to 2058 individuals responsible for fulfilling obligations, including law enforcement personnel and other individuals representing Ministries, Departments, and Government Agencies. Notable among these were National Government Administration Officers (NGAO), Law Enforcement Officers, and Ministry of Health Officials, Civil Society Organizations (Human Rights Defenders) Judicial Officers and media practitioners, alongside participants from independent bodies such as the IEBC, IPOA

The comprehensive training initiatives covered diverse topics, such as the Alternative Justice Systems (AJS), Rights of Intersex Individuals, the Intersection of Business and Human Rights to facilitate the implementation of the National Action Plan (NAP), Civil and Political Rights aimed at supporting the processes surrounding the 2022 general elections, as well as matters concerning Sexual and Gender Minorities and Mental Health Rights. Both private and public actors actively participated in these training sessions, contributing to a broader understanding and promotion of human rights across various sectors.

The commission held County Trainer of Trainers (ToTs) on human rights and obligations, themed and targeted public forums, Human Rights Day thematic celebrations, roadshows and exhibitions, traditional media campaigns, and public awareness and education on human rights through new media, arts, and culture. Through these interventions, the Commission directly engaged 8000 community members through public awareness forums with the assistance of TOTs, and about 5 million individuals through targeted community awareness media campaigns on thematic areas such Alternative Justice Systems (AJS) , Rights of Intersex Individuals, the Intersection of Business and Human Rights to facilitate the implementation of the National Action Plan (NAP), Civil and Political Rights aimed at supporting the processes surrounding the 2022 general elections, and Mental Health Rights.

Output 2 Human rights standards advisory services

Infusing Human Rights in the Formulation and Amendment of Legislation and Policies

The National Commission undertakes review of select laws, policies and programmes at national and county levels to ascertain their level of compliance with human rights and principles either on its own motion or upon request by duty bearers.

During the year under review, the Commission, coordinated the review of 26 laws and policies to mainstream, human rights standards and principles. The Commission also submitted a total of 18 and oral and written advisories to external actors (Houses of Parliament, Government Ministries and other duty bearers). Most of the recommendations made by KNCHR have been adopted by the relevant offices and statutory bodies. The key laws and regulations reviewed and advisories given are given in the tables below:

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NO.	BILLS/POLICY
1.	Motor Vehicle Inspection Regulations, 2022
1.	Traffic (Drunk Driving) Rules, 2022
2.	Intersex Persons Bill, 2022
3.	Advocates Bill, 2020
4.	Proposed Agreement on Avoidance of Double Taxation between Kenya and China
5.	KNCHR Whistle-blowers Policy
6.	KNCHR Corruption and Fraud Prevention Policy
7.	Model Policy Framework on Disability Mainstreaming at the Work Place
8.	The Draft Kenya National Policy for Persons with Disabilities
9.	The County Vocational Education and Training Bill) 2022
10.	The County Vocational Education and Training Bill) 2022
11.	The Statute Law (Miscellaneous Amendments) Bill, 2022
12.	The Cotton Industry Development Bill, 2023
13.	The Learners with Disabilities Bill, 2023
14.	The Preservation of Human Dignity and Enforcement of Economic and Social Rights Bill, 2022
15.	The Equalization Fund Appropriation Bill, 2023
16.	Persons with Disabilities Bill, 2023
17.	The Public Service (Values and Principles) Amendment Bill, 2022
18.	The Finance Bill, 2023
19.	The Assisted Reproductive Technology Bill, 2022
20.	The Kenyan Sign Language Bill, 2023
21.	The Penal Code (Amendment) Bill, 2022
22.	The West Pokot County Reparation Bill
23.	Petition concerning the British colonial historical land injustices against the Kipsigis people
24.	Petition concerning historical injustices suffered by the Torobeek community;
25.	Petition concerning mistreatment, harassment, property loss and human rights violations meted on the family of the late Hon. Jean Marie Seroney
26.	The Guide to the Legislative Process in Kenya

The commission developed and submitted **26 advisories**. The Equalization Fund Appropriation bill, 2023 was reviewed but it did not warrant an advisory. The advisories are:

NO.	ADVISORY	SUBMITTED TO	DATE
1	Advisory on the Motor Vehicle Inspection Regulations, 2022	National Transport and Safety Authority	8th August 2022
2	Advisory on the Traffic (Drunk Driving) Rules, 2022	National Transport and Safety Authority	8th August 2022
3	Advisory on the Intersex Persons Bill, 2022	The Reforms Division(internally)	25th August 2022
4	Advisory on the Advocates Bill, 2020	Law Society of Kenya	1st September 2022
5	Advisory on the Proposed Agreement on Avoidance of Double Taxation between Kenya and China	CEO for review and transmission to the Chairperson(internally)	
6	Advisory on the KNCHR Whistle-blowers Policy	Internal Audit and Risk Division(internally)	16th September 2022
7	Advisory on the KNCHR Corruption and Fraud Prevention Policy	Internal Audit and Risk Division(internally)	16th September 2022
8	Model Policy Framework on Disability Mainstreaming at the Work Place.	National Gender and Equality Commission (NGEC)	

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NO.	ADVISORY	SUBMITTED TO	DATE
9	The Draft Kenya National Policy for Persons with Disabilities.	Disability Inter-Agency Coordinating Committee (DIACC), housed under the Department for Social Protection, in which the Commission is a member	
10	Advisory on the County Education and Training Bill, 2022	Senate Standing Committee on Education	
11	Advisory on the Statute Law (Miscellaneous Amendments) Bill, 2022	The National Assembly Departmental Committee On Justice And Legal Affairs	
12	Advisory on the Cotton Industry Development Bill, 2023	The Senate Standing Committee On Agriculture, Livestock And Fisheries	
13	Advisory on the Learners with Disabilities Bill, 2023	The Senate Standing Committee On Education	
14	Advisory on the Preservation of Human Dignity and Enforcement of Economic and Social Rights Bill, 2022	Senate Standing Committee on Justice, Legal Affairs and Human Rights	
15	Advisory on the Public Service (Values and Principles) Amendment Bill, 2022	National Assembly Departmental Committee on Labour	
16	Advisory on the Finance Bill, 2023	Finance and Planning Committee of the National Assembly	
17	Advisory on the Assisted Reproductive Technology Bill, 2022	Senate Committee on Health	
18	Advisory on the Kenyan Sign Language Bill, 2023	Senate Committee on Education	
19	Advisory on the Penal Code (Amendment) Bill, 2022	National Assembly Departmental Committee on Justice and Legal Affairs	
20	Advisory on the Persons with Disabilities Bill, 2023	Senate Committee on Labour and Social Welfare	
21	Advisory on the West Pokot County Reparation Bill	West Pokot County Assembly	
22	Advisory on the petition concerning the British colonial historical land injustices against the Kipsigis people	Senate's Standing Committee on Justice, Legal Affairs and Human Rights;	8th May 2023
23	Advisory on the petition concerning historical injustices suffered by the Torobeek community	Senate's Standing Committee on Justice, Legal Affairs and Human Rights	8th May 2023
24	Advisory on the petition concerning mistreatment, harassment, property loss and human rights violations meted on the family of the late Hon. Jean Marie Seroney	Senate's Standing Committee on Justice, Legal Affairs and Human Rights	8th May 2023
25	Advisory on the Guide to the Legislative Process in Kenya	Kenya Law Reform Commission	
26	Advisory on the adoption of the Kenya National Action Plan on Albinism 2023-2028	Office of the Attorney General.	
27	Advisory on KNCHR Whistleblowers Policy	Internal Audit and Risk Division	16th September 2022

Output 3: Human rights standards and principles Compliance services

The Commission sustains engagements with other State and Non-State actors geared towards achieving compliance with national, regional and international human rights obligations. These engagements provide forums for dialogues and follow-ups on the National Commission's recommendations among various duty bearers and provide platforms for capacity strengthening.

Monitoring State Compliance with its International Human Rights Obligations:

The commission prepared a State of Human Rights Report for the Commission, covering Jan 2022-Mar 2023. It evaluates advancements and concerns in chosen rights and freedoms, offering recommendations including : Life rights, death penalty, disappearances; Person's freedom, insecurity in regions; Civil-political rights, assembly freedom; Economic-social rights, healthcare, living costs; Equality, LGBTQ rights, PwDs representation; Consumer rights, GMO debates; Rule of law, access to justice, policy adoption; Vulnerable groups, witchcraft accusations, Intersex, Indigenous rights, International compliance and treaty ratification. The commission also prepared an alternative report on the progress made in the implementation of national values and principles of governance in line with its constitutional mandate under Articles 59 and 254 and the KNCHR Act, 2011. The report covers matters relating to the realization of the National Values and Principles of Governance for the years 2021 and 2022.

During the year, the Division also prepared and submitted the following 16 submissions to international and regional human rights bodies:

1. Application for affiliate status before the African Committee of Experts on the Rights and Welfare of the Child

The Commission submitted an application for affiliate status before the African Committee of Experts on the Rights and Welfare of the Child, the regional human rights body responsible for monitoring the implementation of the African Charter on the Rights and Welfare of the Child. The application provided a summary of the Commission's activities on children's rights; the amount and consistency of its annual budget; and its status and rating at the Global Alliance of National Human Rights Institutions, among others. Once granted affiliate status before the Committee, the Commission will be at the Committee table to contribute towards the Africa union agenda on child protection.

2. Submission on the draft Guidance on Mental Health, Human Rights and Legislation

The Commission submitted general comments on the draft Guidance on Mental Health, Human Rights and Legislation to the Office of the United Nations High Commissioner for Human Rights. The Commission highlighted on inclusion of the duty to involve, consult and sensitize health care providers on the strategic planning needed to realize the objective towards the highest attainable standard of healthcare including mental health. The inclusion of best practices on the transition methodology needed to move from the biomedical approach in mental health care to the community-based approach in mental health care and support among others.

3. Submission on support systems for persons with disabilities in Kenya

The Commission submitted information on support systems for persons with disabilities in Kenya, to the Office of the United Nations High Commissioner for Human Rights. The submission provided information on initiatives supporting communication, decision-making,

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mobility, assistance with daily living activities, housing and accommodation, family and household support, and disability-related extra costs.

4. Submission on the situation of the violations and abuses of human rights rooted in harmful practices related to accusations of witchcraft and ritual attacks, as well as stigmatization

The Commission submitted information on the situation of the violations and abuses of human rights rooted in harmful practices related to accusations of witchcraft and ritual attacks, as well as stigmatization, to the Office of the United Nations High Commissioner for Human Rights. The submission provided information on the measures taken to ensure the elimination of harmful practices amounting to human rights violations related to accusations of witchcraft and ritual attacks; measures put in place to bring to justice all perpetrators of human rights violations related to accusations of witchcraft and ritual attacks.

5. KNCHR Statement to the African Commission on Human and Peoples' Rights during its 73rd Ordinary Session

The Commission submitted a Statement to the African Commission on Human and Peoples' Rights ahead of its 73rd Ordinary Session scheduled in Banjul, the Gambia. The Statement highlighted the human rights developments that took place in Kenya between May 2022 and September 2022, majority of which centred on the 2022 Kenyan General Election

6. Response to the questionnaire by the Independent Expert on the enjoyment of all human rights by persons with albinism

The Commission submitted to the State Department for Social Security and Protection on 14th November 2022. It provided information on the situation of human rights defenders with albinism and human rights defenders working on the rights of persons with albinism.

7. Response to a survey for the development of the Global Alliance of National Human Rights Institutions' strategic plan

8. Submission on violence, abuse and neglect of older persons

The submission was made to the Office of the United Nations High Commissioner for Human Rights on 28th February 2023 to inform the report of the Independent Expert on the enjoyment of all human rights by older persons. The submission provides information on the legal, policy and institutional frameworks that address violence, abuse and neglect of older persons in Kenya; manifestations of violence against older persons in Kenya; data on the prevalence of violence against older persons in Kenya; access to justice for older victims of violence; advocacy activities targeting violence against older persons in Kenya; and good practices for preventing, monitoring and addressing violence and abuse against older persons.

9. Written Statement by the Kenya National Commission on Human Rights regarding human rights defenders working on albinism

The Statement was presented to the Office of the United Nations High Commissioner for Human Rights on 1st March 2023 to inform the Interactive Dialogue session with the United Nations Independent Expert on the enjoyment of human rights by persons with albinism, during the 52nd Session of the United Nations Human Rights Council. The Statement highlights the situation of persons with albinism in Kenya, the situation of human rights defenders with albinism in Kenya and the Commission's advocacy work for persons with albinism in Kenya.

10. Response to the Questionnaire on Mapping the structures and functions of National Human Rights Institutions in Africa on child rights and child protection

The responses were submitted to the African Committee of Experts on the Rights and Welfare of the Child to inform its Study on Mapping the Structures and Functions of National Human Rights Institutions in Africa on child rights and child protection.

11. Statement presented by the Kenya National Commission on Human Rights to the African Committee of Experts on the Rights and Welfare of the Child during its 41st Ordinary Session.

The Commission was granted affiliate status before the African Committee of Experts on the Rights and Welfare of the Child during its 40th Ordinary Session held in November 2022. Through this affiliate status the Commission can actively participate in the Committee process on decision on several agenda setting.

12. Statement presented by the Kenya National Commission on Human Rights to the African Commission on Human and Peoples' Rights during its 75th Ordinary Session

The Statement was presented during the 75th Ordinary Session of the African Commission on Human and Peoples' Rights. It highlights both positive and negative human rights developments that took place in Kenya between October 2022 and April 2023 and concludes with recommendations aimed at promoting and protecting human rights in Kenya.

13. KNCHR presentation on best practices in reporting to the African Commission on Human and Peoples' Rights

On 11th May 2023, the Commission virtually participated in a panel on State Reporting best practices organized by the African Commission on Human and Peoples' Rights during its 75th Ordinary Session held from 3rd May to 23rd May 2023. This followed the African Commission's recognition of the Commission's drafting and submission of a "comprehensive and balanced" shadow report on the African Charter on Human and Peoples' Rights and the Maputo Protocol (2016-2021). The presentation focused on the preparation of the report

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(specifically what informed the decision to submit a shadow report and what informed the decision on selection of issues to report on).

14. KNCHR’s Selected Best Practices on Human Rights -from August 2022- to inform the Secretary-General’s report on National Human Rights Institutions

The General Assembly of the United Nations, in its resolution A/RES/76/170, requested the Secretary General to report to it, during its 78th session, on the implementation of this resolution, including on best practices among national human rights institutions. The Commission’s best practices (from August 2022) to the Office of the United Nations High Commissioner for Human Rights. Some of the reported best practices include the Commission’s co-development of the National Action Plan on Business and Human Rights and the National Action Plan on Albinism.

15. KNCHR submission to the United Nations Sub-Committee on Prevention of Torture concerning the draft General Comment No. 1 on places of deprivation of liberty- Article 4 of the Optional Protocol to the Convention Against Torture

The Commission submitted its comments on the Draft General Comment No. 1 on places of deprivation of liberty under Article 4 of the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment. The objective of the Optional Protocol is to “establish a system of regular visits undertaken by independent international and national bodies to places where persons are deprived of their liberty, in order to prevent torture and other cruel, inhuman or degrading treatment or punishment.” Commission welcomed the suggestion for a comprehensive approach to defining places of deprivation of liberty but noted that the General Comment failed to “adequately bring out the unique dynamics for persons with various forms of disabilities in places of detention.” The comments were submitted to the United Nations Sub-Committee on Prevention of torture.

16. KNCHR submission on best practices on national mechanisms for implementation, reporting and follow-up

The Commission submitted these best practices on 6th June 2023 to inform a seminar of the Office of the United Nations High Commissioner for Human Rights. Among others, the Commission identified the establishment of the National Committee on International and Regional Human Rights Obligations and the development of the National Recommendations Tracking Database by the Office of the United Nations High Commissioner for Human Rights as best practices that support implementation, reporting and follow up of recommendations made by regional and international human rights bodies.

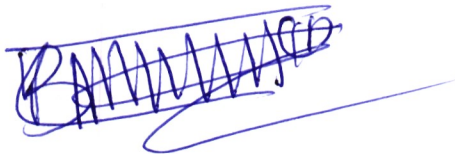
6. *Emerging Issues Related to the Kenya National Commission on Human Rights*

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1. Escalating Human Rights Violations in the Cyber space Instances of human rights violations and abuses within the cyber space are on the rise, underscoring the crucial role National Human Rights Institutions (NHRIs) must play in safeguarding and advancing these rights. Upholding human rights principles and standards in the digital realm aligns with NHRIs' established mandates. Addressing this challenge, the African Declaration on Internet Rights and Freedoms was formulated, aiming to propagate human rights standards and the principles of openness in the development and execution of internet policies across the continent.
2. Persistence of Retrogressive Culture: Certain regions of the country grapple with the persistence of retrogressive cultural practices like witch accusations and Female Genital Mutilation (FGM). These practices obstruct the embracement of human rights principles, as they are entrenched as a way of life, while human rights norms are often perceived as foreign concepts. This has hampered these communities' recognition and comprehension of their rights and responsibilities, consequently impacting their understanding of the Commission's mandate.
3. Continued Violation of Vulnerable Groups' Rights: Despite ongoing efforts to protect them, the rights of vulnerable groups, such as the Lesbian, Gay, Bisexual, Transgender, and Queer (LGBTQ) community, persistently face violations.
4. Sustaining Civic Education for Holistic Awareness: The imperative of continuous civic education becomes apparent to enhance awareness concerning the intersection of human rights, national unity, integration, and core values.
5. Emerging Challenges in Data Protection and Technology: Issues surrounding data protection, technology, and their interplay with human rights, governance, and accountability are becoming more pronounced and require careful consideration



Dr. Bernard Mogesa, PhD, CPM

Secretary to the Commission/Chief Executive Officer/Accounting Officer

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6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES
FOR THE FY 2022/23

Table 4: Review of KNCHR’s Performance at Outcome Level

Strategic Objectives:	Outcomes:	Indicators:	Performance:
<p>SO1: To promote and deepen a culture of human rights among the public</p>	<p>Empowered right holders that are able to claim their rights</p>	<p>Percent of Kenya's population aware and able to claim a broad range of rights</p>	<p>The Commission continued to strengthen the capacity of State and non-State actors on thematic human rights concerns in accordance with its mandate under Section 8 (g) of the KNCHR Act. Overall, there was a considerable growth in the general public's understanding of human rights issues in Kenya.</p> <p>The commission held County Trainer of Trainers (ToTs) on human rights and obligations, themed and targeted public forums, roadshows and exhibitions, traditional media campaigns, and public awareness and education on human rights through new media, arts, and culture. Through these interventions, the Commission directly engaged 8000 community members through public awareness forums with the assistance of TOTs, and about 5 million individuals through targeted community awareness media campaigns. The state of human rights knowledge in Kenya provided a complicated picture, characterized by advancements in certain domains while persistent challenges endured in other</p> <p>The KNCHR's efforts to publicize the Commission's work and the broader human rights agenda have resulted in an increase in the reporting of human rights violations. During the reporting period, a total of 3,316 petitions were received. Furthermore, a transformation in the disposition of the political class towards human rights was observed. 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. Notably, in their campaigns the Azimio La Umoja Kenya Alliance pledged to advance safeguarding of citizens' rights within an environment promoting citizen responsibilities. Within the Kenya Kwanza framework, specific provisions within the 'Fundamental Rights and Administrative Justice' segment underscore human rights and administrative justice matters, aiming to safeguard, advance, honor, and fulfill human rights and fundamental liberties. The Political parties' commitment to constitutional principles and rights signifies a governance shift. Kenya Kwanza's provisions for fundamental rights and administrative justice bolster protection and promotion of human rights. These developments foster a human rights culture and accountability, involving institutions, actors, and citizens. KNCHR's role is pivotal in driving change, underlining partnership importance in advancing Kenya's human rights agenda.</p>
<p>SO2: To entrench and secure observance of human rights principles and standards by all public and private institutions.</p>	<p>Enhanced observance of human rights standards and principles by duty bearers</p>	<p>Percent of duty bearers who observe minimum human rights standards and principles</p>	<p>One of the functions of the Commission as outlined by Article 59(2) of the Constitution is to act as the <i>principal organ of the State in ensuring compliance with obligations under international and regional treaties and conventions relating to human rights</i>. The following outcomes were achieved :</p> <ol style="list-style-type: none"> 1. Integration of Human Rights Principles: The Commission achieved the integration of human rights principles and norms into the policies, practices, and processes of duty bearers through Human Rights Based Approach (HRBA) training. This support extended to both State and non-State actors, including chiefs, prison officers, county government officials, and magistrates. The training encompassed diverse human rights thematic areas, fostering a broader understanding among stakeholders. 2. Enhanced Advocacy for Human Rights: The KNCHR played a pivotal role in advocating for human rights in Kenya through legal and policy reforms. Collaborating with governmental bodies, CSOs, and international partners, the

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Strategic Objectives:	Outcomes:	Indicators:	Performance:
			<p>Commission significantly influenced the development of progressive legislation and policies. More than 25 bills and policies were subjected to review, resulting in numerous advisories aimed at aligning proposed laws with human rights agreements.</p> <p>3. Alignment with Human Rights Standards: The Commission's advocacy efforts led to substantial amendments in laws and policies. These changes were geared towards aligning the legal framework with established human rights standards, reflecting a commitment to uphold fundamental rights and principles within Kenya's legislative landscape.</p> <p>22.7 0% of human rights complaints received by the KNCHR were levelled against these five (5) MDAs: Kenya Police Service, Administration Police, Law Courts, Kenya Forest Service paramilitary and Department of Social Protection. This means that a good number of duty bearers observe minimum standards of human rights standards and principles</p> <p>Source: KNCHR Complaints Management System</p>
<p>SO3: Secure redress, accountability for human rights violations and respect for the rule of law.</p>	<p>Improve d resolution/redress of Human violations</p>	<p>Percent of human rights violations resolved/r edressed</p>	<p>Significant human rights concerns encompassed credible accounts of various violations, such as unlawful killings, including extrajudicial ones; enforced disappearances; SEA - inflicted torture, cruel or degrading treatment; perilous incarceration conditions; arbitrary arrests and detentions; unwarranted privacy breaches; curbs on free expression and media, involving journalist assaults, censorship; substantial curtailment of assembly and association freedoms, including NGO and activist harassment; severe governmental corruption; inadequate action against gender-based violence; and existence of laws criminalizing consensual adult same-sex relations.</p> <p>The Independent Policing Oversight Authority, established for civilian policing oversight, probed various misconduct instances. The government partially addressed security forces' alleged unlawful killings. Reports and investigations into corruption yielded few prosecutions, fostering impunity. Al-Shabaab perpetrated lethal assaults along the Somali border, targeting civilians and forces. Counterterrorism remained paramount for the government, with security forces accused of abuses, including extrajudicial killings during operations. During the review period, KNCHR achieved significant milestones in increasing case resolution and improving complaints management, investigations and follow-up strategies. A total of 3,316 processed complaints on human rights violations and 86 investigations covering diverse issues such as; extrajudicial killings, torture, disappearances, land disputes, labour rights, and business-related complaints were handled. The distribution of complaints based on their nature was as follows: ECOSOC Rights accounted for 47.7% of the complaints, Civil & Political Rights accounted for 47.1%, and Group Rights accounted for 2.2%. The majority of these complaints (70.0%) were successfully resolved, demonstrating the commitment to addressing human rights concerns. However, some cases were referred to other oversight institutions for further investigation and resolution. This collaborative approach ensures that all complaints receive appropriate attention and are handled by the relevant authorities. Notably, a significant proportion (49.7%) of the violations reported fell under the ECOSOC category, particularly labour-related violations.</p>

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Strategic Objectives:	Outcomes:	Indicators:	Performance:
<p>SO4. Enhance efficiency, effectiveness, and sustainability of the National Commission</p>	<p>Increase efficiency, effectiveness, visibility and sustainability of the National Commission.</p>	<p>KNCHR Performance Approval status</p>	<p>To efficiently operationalize the mandate, the National Commission recognized the significance of maximizing its resources and internal procedures guided by the overall strategic Objective. These included; improving accessibility and expanding its national presence, more effectively mobilizing resources, cultivating a performance-oriented culture and strengthening human resources, reviewing and implementing standards and processes, improving visibility and brand recognition, leveraging information and communication technology, improving financial planning and management, strengthening planning, monitoring, evaluation, and knowledge management, and optimizing supply.</p> <p>KNCHR’s commitment to diversity mainstreaming was recognized through the National Diversity and Inclusion Awards & Recognition (DIAR Awards). KNCHR received the accolade of being the <i>most diverse and inclusive Constitutional Commission</i>. This recognition stems from continuous efforts in disability mainstreaming, regional balancing, and gender mainstreaming in employment practice. The DIAR Awards honor organizations and individuals championing diversity, equity, inclusion, and belonging, emphasizing the Commission's dedication to fostering an inclusive environment where everyone feels valued and respected.</p> <p>Strengthened technological solutions for enhanced operations and communication The National Commission prioritized efficient implementation of its mandate, emphasizing resource optimization and internal procedures aligned with its strategic objective. This encompassed measures to enhance accessibility, expand national presence, mobilize resources, foster a performance-driven culture, reinforce human resources, implement standards, elevate visibility, leverage technology, enhance financial planning, and optimize supply management.</p> <p>The Commission's dedication to diversity was acknowledged through the National Diversity and Inclusion Awards & Recognition (DIAR Awards), affirming it as the most diverse Constitutional Commission. This recognition stemmed from continuous efforts in disability, regional, and gender mainstreaming, showcasing the Commission's commitment to inclusivity and respect.</p> <p>Through the upgrading of its technological infrastructure, the Commission successfully aligned itself with modern demands and potential crisis scenarios. The improvements made to communication platforms, particularly in terms of email services and security measures, resulted in increased dependability and accessibility. Additionally, the establishment of enhanced SMS and toll-free communication avenues played a pivotal role in streamlining the process of public petitions and effectively reaching out to stakeholders. This outcome directly contributed to the Commission's ability to operate more effectively and engage with its constituents in a timely and responsive manner.</p> <p>Inclusive procurement practices were achieved by surpassing the mandated 30% allocation for preference groups, demonstrating the Commission's dedication to equal opportunities. Prudent procurement management ensured timely deliveries and value-driven costs, enabling uninterrupted activities.</p> <p>One notable accomplishment was the enhancement of corporate public awareness and engagement. Despite limited advertising resources, the team maximized the Commission's placing as a reliable news source, forging partnerships with mainstream media outlets and community media networks. Through this collaborative approach, the Commission succeeded in creating substantial public awareness and significantly increasing its brand visibility and equity.</p> <p>KNCHR continues to be an “A” status commission as Re-accredited by the Global Alliance for National Human Rights Institutions (GANHRI) as a National Human Rights Institution and is fully compliant to the <i>Paris Principles</i> as adopted by the UN Human</p>

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Strategic Objectives:	Outcomes:	Indicators:	Performance:
			Rights Commission Resolution 1992/54 of 1992 and the UN General Assembly Resolution 48/134 of 1993.

The overarching strategic goal for the planning period is “A Society that respects and upholds Human Rights and Fundamental Freedoms.”

The goal will further be operationalized into the following four (4) broad strategic objectives as revised to match the prevailing human rights trends:

1. SO1: Education and Capacity building in Human Rights
2. SO2: Compliance and Observation of Human Rights
3. SO3: Access to Justice, Redress and Accountability
4. SO4: Institutional efficiency and effectiveness

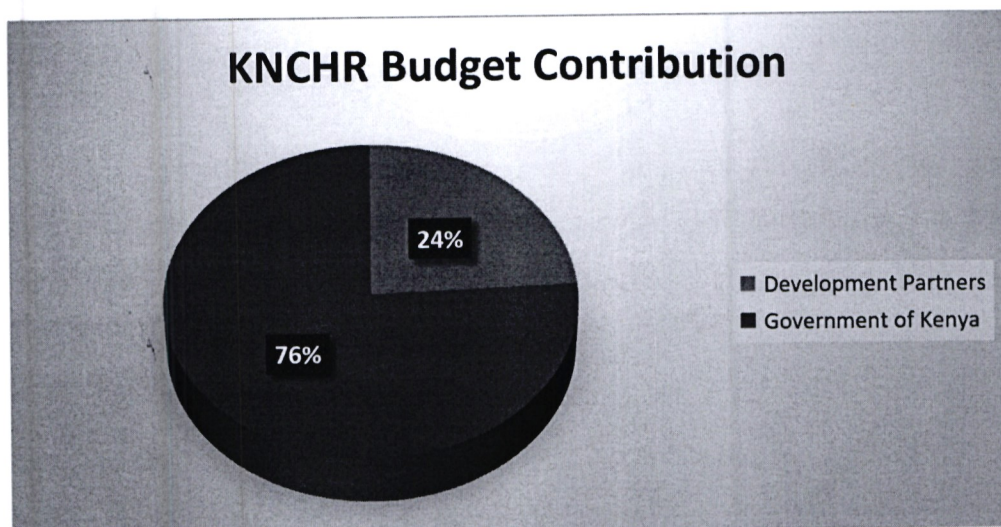
To achieve its objectives, the National Commission will employ various strategies including processing complaints, conducting investigations, securing redress, undertaking audit, lobbying and advocacy, conducting human rights education and training, monitoring, and partnership building.

In addition, the commission emphasizes efficient resource mobilization, timely deployment, accountability, and effective monitoring and evaluation of the entire process. It aims to align human resource, leverage on ICT to improve on organizational processes and strengthen internal policies, systems, and processes to enhance service delivery.

7. MANAGEMENT DISCUSSION AND ANALYSIS

The Kenya National Commission on Human Rights had a workplan for Financial Year 2022/23 of Kes 658,360,000. The Government's contribution was later reduced through supplementary budget. This resulted in an overall disposable budget of Kshs 625,829,423. This budget cut adversely affected the original workplan that could not be revised downwards because the reduction was on operational budget that was already committed through annual service contracts and in a few cases, costs that had already been incurred before the budget cut. The Government's contribution was Kshs 451,329,423 (76%) and the balance of Kshs 194,000,000 (24%) was the portion funded by development partners. This is demonstrated in the pie chart below.

Figure 1: KNCHR Budget Contribution:

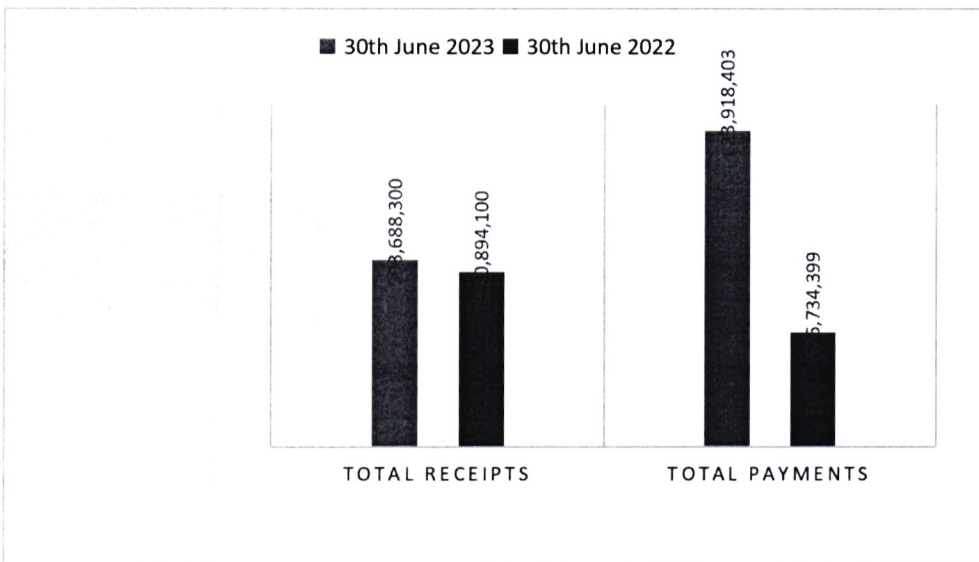


The comparison between the prior financial year and the current year receipts and payments indicate that there was an increase of both receipts by 0.5% and payments by 8%. This increase arose due to funding for 2022 general elections.

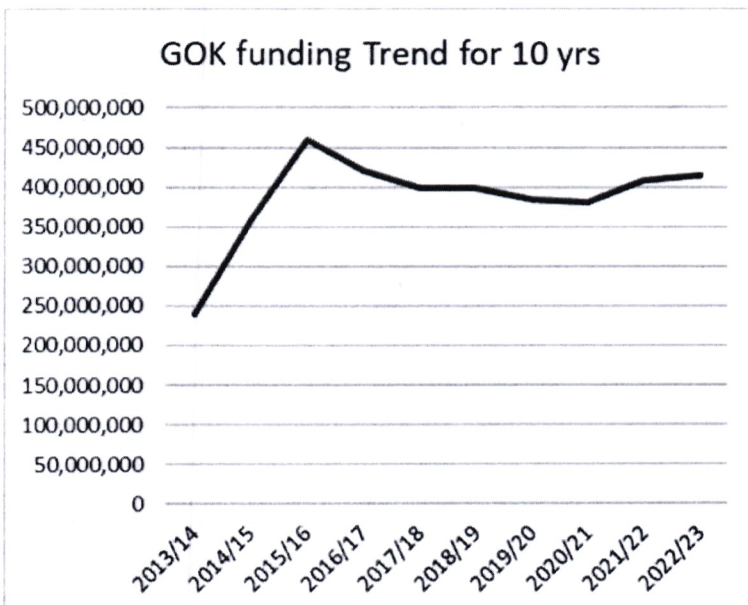
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Table 2: Comparative Analysis of Financial Performance

Financial Performance	Year to 30 th June 2023	Year to 30 th June 2022	Change	%
	KShs	KShs	KShs	Change
Total Receipts	593,688,300	590,894,100	2,794,200	0.5%
Total Payments	623,918,403	576,734,399	47,184,005	8%
Surplus/(Deficit) for the Year	-30,230,104	14,159,701	-44,389,805	

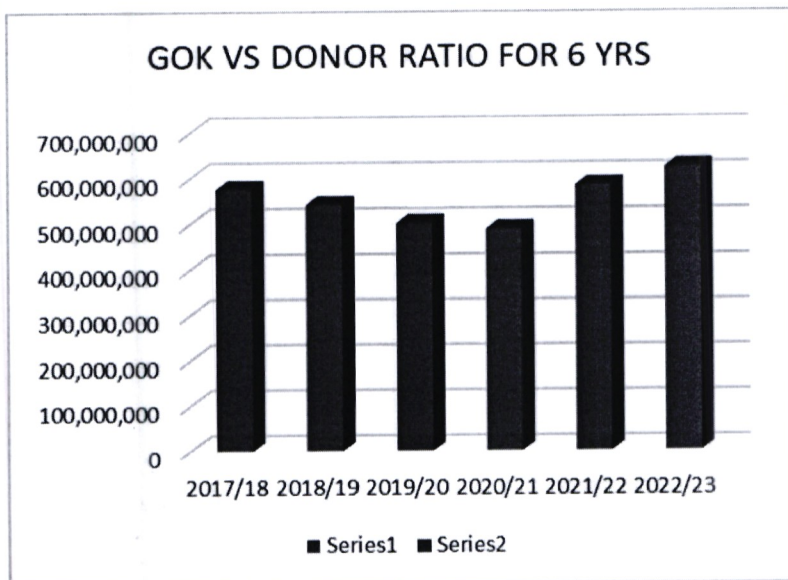


KNCHR GOK BUDGET TREND FOR TEN YEARS



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20117/18 (FY18) TO 2022/23 (FY23)



8. 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:

a) **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.

b) **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:

- I. Encourages community engagement in environmental initiatives, particularly those related to business and human rights.
- II. Promotes environmental responsibility within the organization, implementing the environmental policy across all levels of its workforce.
- III. Reduces energy, water, and resource consumption in its workspaces.
- IV. Complies with relevant environmental laws and regulations set by NEMA (National Environmental Management Authority).
- V. Provides training, guidance, and support for staff to encourage innovative ideas and initiatives.

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For the year ended 30, June 2023

c) Employee Welfare

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

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

Table 5: Employee diversity

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

Table 6: An Analysis of Persons with Disabilities

	2022/2023	2021/2022	2020/2021	2019/2020
Persons living with disabilities	2%	2%	2%	2%

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

Table 7: An Analysis of Women in Leadership

	2022/2023	2021/2022	2020/2021	2019/2020
Female employees in senior management	4 (40%)	4 (40%)	4 (40%)	5 (50%)

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

Occupational Health and Safety: The Commission has an established an Occupational Health and Safety Committee as per the *Occupational Safety and Health Act, 2007* and provided resources to fulfil its function. The Committee covers all the Commission offices and incorporates representatives from all Divisions and Regional offices.

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

The Commission is currently reviewing the HR policy and has factored the remote schedule work arrangements.

Staff insurance cover: the Commission Human Resource and Procedures manual provides staff with a comprehensive medical scheme, Work Injury Benefit Act (WIBA) cover and Group life and Personal Accident cover. During the period under review, the Commission medical cover was enhanced to incorporate alcohol treatment and hormonal therapy for intersex persons

Car Loan and Mortgage facilities: the Commission also provides staff with a Car Loan and Mortgage facilities.

Mental health: for purposes of offering psychosocial support for its staff, the Commission has a counselling unit headed by a professional counsellor.

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d) Operational Practices Operational practices/ Market place practices

i) *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.

e) **Community Engagements:**

As the guardian of human rights in Kenya, KNCHR fulfills 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 on Internal Displacement (PWGID) and Intersex Person's Implementation Coordination Committee amongst others.

9. STATEMENT OF KNCHR 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.

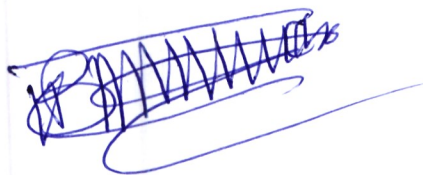
The Accounting Officer in charge of the Kenya National Commission on Human Rights confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit

Kenya National Commission on Human Rights (KNCHR)
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were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Kenya National Commission on Human Rights' financial statements were approved and signed by the Accounting Officer on 29 August 2023.



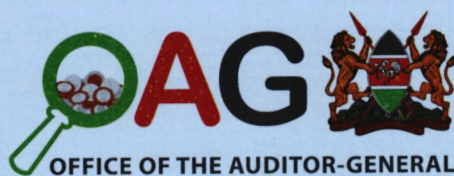
Commission Secretary/Chief Executive Officer
Name: Dr. Bernard Mogesa, PhD, CPM



Finance Manager/HAU
Name: John Wamwanga
ICPAK Number: 2872

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR) FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya National Commission on Human Rights (KNHCR) set out on pages 1 to 22, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts and summary statement of appropriation for the year then ended and a summary

Report of the Auditor-General on Kenya National Commission on Human Rights (KNCHR) for the year ended 30 June, 2023

of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya National Commission on Human Rights (KNCHR) as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Kenya National Commission on Human Rights Act, 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya National Commission on Human Rights (KNCHR) 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.

Emphasis of Matter

Pending Bills

Note 14.1 to the financial statements on pending accounts payable reflects pending bills balance of Kshs.28,391,539 which were not settled in financial year 2022/2023 but instead carried forward to financial year 2023/2024.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions of the subsequent year to which they are charged as they form a first charge.

My opinion is however, not modified in respect of this matter.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, and 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.

Responsibilities of Management and Commissioners

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 controls 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 Commission'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 Management is aware of the intention to terminate the Commission or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the 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 Commission'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 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 controls 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 controls 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 with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 Commission'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 Commission 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 Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

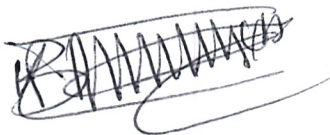
10 January, 2024

Kenya National Commission on Human Rights (KNCHR)
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For the year ended 30, June 2023

11. STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	142,390,008	193,386,824
Exchequer releases	2	451,298,292	397,507,276
TOTAL RECEIPTS		593,688,300	590,894,100
PAYMENTS			
Compensation of Employees	3	274,070,191	250,848,346
Use of goods and services	4	127,507,123	123,618,194
Social Security Benefits	5	26,115,040	24,112,868
Acquisition of Assets		21,994,471	
Other Payments- Donors	7	174,231,578	178,154,991
TOTAL PAYMENTS		623,918,403	576,734,399
SURPLUS/DEFICIT		(30,230,104)	14,159,701

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29 August 2023 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM



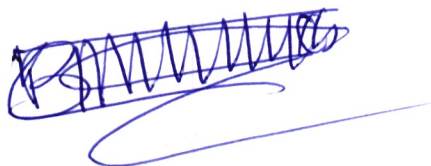
Finance Manager/HAU
John Wamwanga
 ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)
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For the year ended 30, June 2023

12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES
AS AT 30 JUNE 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	48,378,210	84,509,900
Total Cash and cash equivalent		<u>48,378,210</u>	<u>84,509,900</u>
Account Receivables			
Deposits	14.2	7,940,608	7,940,608
Accounts receivables – Imprests & Advances	9	981,602	1,171,273
Staff Debtors	9		133,081
Cash in Transit	9	11,436,850	5,212,512
Total Accounts Receivables		<u>20,359,060</u>	<u>14,457,474</u>
TOTAL FINANCIAL ASSETS		<u>68,737,270</u>	<u>98,967,374</u>
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS			
Fund balance b/fwd	10	98,967,374	84,807,673
Surplus/Deficit for the year		(30,230,104)	14,159,701
NET FINANCIAL POSITION		<u>68,737,270</u>	<u>98,967,374</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29 August 2023 and signed by:



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Dr. Bernard Mogesa, PhD, CPM



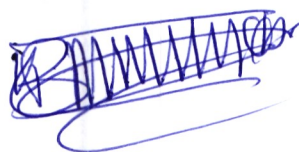
Finance Manager/HAU
John Wamwanga- ICPAK Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Annual Report and Financial Statements
For the year ended 30, June 2023

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	142,390,008	193,386,824
Exchequer Releases	2	451,298,292	397,507,276
Payments for operating expenses			
Compensation of Employees	3	-274,070,191	-250,848,346
Use of goods and services	4	-127,507,123	-123,618,194
Social Security Benefits	5	-26,115,040	-24,112,868
Other Expenses- Donors	7	-174,231,578	-178,154,991
Adjusted for:			
Changes in receivables	12	-5,901,586	4,076,124
Net cash flow from operating activities		-14,137,219	18,235,825
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets		-21,994,471	
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		-36,131,690	18,235,825
Cash and cash equivalent at BEGINNING of the year		84,509,900	66,274,075
Cash and cash equivalent at END of the year		48,378,210	84,509,900

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved by the Commission on 29 August 2023 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM



Finance Manager/HAU
John Wamwanga- ICPAK Number: 2872

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023
14 (a) Statement Of Comparison Of Budget And Actual: Combined Amounts For The Year Ended 30 June 2023

Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget Utilization Difference Kshs e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	143,000,000	0	143,000,000	142,390,008	609,992	100%
Exchequer releases	464,360,000	-13,030,577	451,329,423	451,298,292	31,131	100%
Total Receipts	607,360,000	-13,030,577	594,329,423	593,688,300	641,123	100%
PAYMENTS						
Compensation of Employees	263,229,480	5,500,000	268,729,480	274,070,191	-5,340,711	102%
Use of goods and services	150,570,000	-21,030,577	129,539,423	127,507,123	6,932,300	98%
Social Security Benefits	21,660,520	4,500,000	26,160,520	26,115,040	45,480	100%
Acquisition of Assets	24,000,000	-2,000,000	22,000,000	21,994,471	5,529	100%
Other Payments- Donors	143,000,000		143,000,000	174,231,578	-31,231,578	122%
Total Payments	607,360,000	-13,030,577	594,329,423	623,918,403	-29,588,980	105%
Surplus/ Deficit				(30,230,104)	30,230,104	

Notes:

(a) The changes between the original budget and final budget was partially a consequence of reallocation by the Government and budget cut totalling Kes 13,030,577=. There was an over-expenditure of 22% under donor funds. This was a timing difference because donors had given KNCHR cash in the prior Financial Year for ongoing projects' implementation in year 2022/23.

The entity financial statements were approved on 29 August 2023 and signed by:



Commission Secretary/CEO
Dr. Bernard Mogesa



Finance Manager/HAU
John Wamwanga – ICPAK-Number: 287

Kenya National Commission on Human Rights (KNCHR)

Annual Report and Financial Statements

For the year ended June 30, 2023

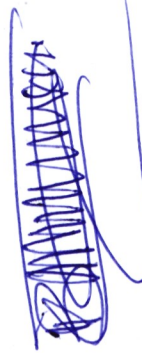
14(b). Summary Statement of Appropriation: Recurrent For The Year Ended 30 June 2023

Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget Utilization Difference Kshs e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	143,000,000	0	143,000,000	142,390,008	609,992	100%
Exchequer releases	464,360,000	-13,030,577	451,329,423	451,298,292	31,131	100%
Total Receipts	607,360,000	-13,030,577	594,329,423	593,688,300	641,123	100%
PAYMENTS						
Compensation of Employees	263,229,480	5,500,000	268,729,480	274,070,191	-5,340,711	102%
Use of goods and services	150,570,000	-21,030,577	129,539,423	127,507,123	6,932,300	98%
Social Security Benefits	21,660,520	4,500,000	26,160,520	26,115,040	45,480	100%
Acquisition of Assets	24,000,000	-2,000,000	22,000,000	21,994,471	5,529	100%
Other Payments- Donors	143,000,000		143,000,000	174,231,578	-31,231,578	122%
Total Payments	607,360,000	-13,030,577	594,329,423	623,918,403	-29,588,980	105%
Surplus/ Deficit				(30,230,104)	30,230,104	

Notes

(b) The changes between the original budget and final budget was partially a consequence of reallocation by the Government and budget cut totalling Kes 13,030,577=. There was an over-expenditure of 22% under donor funds. This was a timing difference because donors had given KNCHR cash in the prior Financial Year for ongoing projects' implementation in year 2022/23.

The entity financial statements were approved by the Commission on 29 August 2023 and signed by:



Commission Secretary/CEO (PS)
Dr. Bernard Mogesa, PhD, CPM



Finance Manager/HAU
John Wamwanga – ICPAK Number: 2872

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14(c). Budget Execution By Programmes And Sub-Programmes For The Year Ended 30 June 2023

Programme/Sub-programme	Original Budget 2023 Kshs	Adjustments Kshs	Final Budget 2023 Kshs	Actual on comparable basis Date, 2023 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	607,360,000	-13,030,577	594,329,423	623,918,403	-29,588,980

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

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

-The changes between the original and final budget are as a result of the Treasury retaining 13 million of approved budget during Supplementary budget and not reallocation within the budget as per IPSAS 1.7.23

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15. NOTES TO THE FINANCIAL STATEMENTS

15 (a) Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (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.

2. Reporting Entity

The financial statements are for the Kenya National Commission on Human Rights (KNCHR). The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and that Kenya National Commission on Human Rights does not have development projects implemented.

3. Reporting Currency

Kenya National Commission on Human Rights has presented its financial statements in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by Kenya National Commission on Human Rights for all the years presented.

a) Recognition of Receipts

The Kenya National Commission on Human Rights (KNCHR) recognize all receipts from the various sources when the event occurs and the related cash has actually been received by the KNCHR.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. However, KNCHR does not collect tax.

Transfers from the Exchequer

Transfers from the exchequer are 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 KNCHR.

External Assistance

External assistance is received through grants from multilateral and bilateral development partners such as Royal Norwegian Embassy, Royal Netherlands Embassy (Dutch), Open Society Institute for Eastern Africa(OSIEA), European Union (EU), Deutsche Gesellschaft fur Internationale (GIZ), Embassy of Switzerland (SDC), Danish Institute on Human Rights (DIHR), Office of the United Nations High Commissioner for Human Rights (OHCHR), NCKK-USAID National Council of Churches (NCKK-USAID), URAIA, United Nations Development Programme (UNDP).

Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment. However, during the year, there were no loans received.

During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance grants.

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Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received. However, there were none received by KNCHR in the year under reporting

b) Recognition of payments

Kenya National Commission on Human Rights (KNCHR) recognises all payments when the event occurs and the related cash has actually been paid out by KNCHR.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

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

Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for. However, KNCHR does not borrow and did not borrow during the year being reported on.

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. However, KNCHR does not borrow and did not borrow during the year being under review.

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 financial statements. There was no additional asset purchased under the Government of Kenya funding during the year 2022/23.

5. In-kind contributions

In-kind contributions are donations that are made to Kenya National Commission on human Rights (KNCHR) 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, KNCHR 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. However, KNCHR did not receive contribution in kind during the year under review to report on.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf 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 in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalent

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 Kenya Commercial Bank branches at the end of the financial year.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

As at 30 June 2023, KNCHR did not have such a restriction.

There were no other restrictions on cash during the year.

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8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2022 for the period July 2022 to 30 June 2023 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 June 2023.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 13.1 explaining the nature and amounts.

15. Related Party Relationships and Transactions

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

The Commission relates to the following entities:

- a) Kenya National Commission on Human Rights (KNCHR);
- b) The National Treasury
- c) Office of the Auditor General
- d) The National Assembly
- e) Office of The Controller of Budgets
- f) Commission on Revenue Allocation
- g) Development partners
- h) KNCHR Key Management (Accounting Officer, Directors and Heads of Departments)
- i) KNCHR Commissioners

16. Donor Funds

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Donor funds are not refunded at the end of the accounting period unless the grant period has ended.

15 (b). Notes To The Financial Statements

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Direct payment of indirect	Amount in foreign currency	2022-2023	2021-2022
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
Deutsche Gesellschaft fur Internationale –Migrant Rights,CPS (K167,K173,K181,183)		I			5,956,772
Royal Norwegian Embassy (141,175)		I		35,721,137	85,085,829
Royal Netherlands Embassy (137,163)		I			22,560,151
European Union (EU-160) Death penalty					295,799
European Union (152,166)		I		2,172,760	12,609,171
Open Society Institute for East Africa (K133,139)		I		27,909,984	11,865,000
Office of the United Nations High Commissioner for Human Rights (OHCHR) (K179)		I		247,800	20,079,840
Danish Institute on Human Rights (DIHR) (K169,K171,K172,K183,4,6,8,9)		I		14,987,577	3,095,879
Embassy of Switzerland (K170)		I		4,090,943	6,136,415
UNDP (K178)		D		12,650,000	3,360,000
National Council of Churches of Kenya (NCCCK) (K180)		I		29,755,136	8,027,300
URAIA (K176)		I		3,649,500	8,350,000
GIZ-K167		I			(480,662)
HIVOS		I		11,205,171	
Other					4,587,180
Total				142,390,008	193,386,824

2 EXCHQUER RELEASES

Description	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	114,256,068	80,479,508
Total Exchequer Releases for quarter 2	79,733,884	110,476,123
Total Exchequer Releases for quarter 3	83,824,249	85,465,332
Total Exchequer Releases for quarter 4	173,484,091	121,086,313
Total	451,298,292	397,507,276

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Exchequer received was at 100% of budget amount in IFMIS Kes 451,298,292.
Notes to the Financial Statements (Continued)

3 COMPENSATION OF EMPLOYEES

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	274,070,191	250,848,346
Gratuity Civil servants		
Total	274,070,191	250,848,346

4 USE OF GOODS AND SERVICES

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	601,018	2,131,836
Communication, supplies and services	7,589,685	10,578,700
Domestic travel and subsistence	3,085,798	2,075,554
Foreign travel and subsistence	452,710	
Printing, advertising and information supplies & services	172,840	1,705,761
Rentals of produced assets	62,634,175	57,495,280
Training expenses	1,704,610	1,749,239
Hospitality supplies and services	997,442	1,790,112
Insurance costs	30,367,498	28,863,211
Office and general supplies and services	407,832	1,036,901
Fuels Oil & Lubricants	1,431,560	3,253,293
Other operating expenses	3,820,088	6,682,219
Routine maintenance – vehicles and other transport equipment	2,197,543	2,883,702
Routine maintenance – other assets	493,916	3,372,386
Gratuity	11,550,408	
Total	127,507,123	123,618,194

-Rental of produced assets in being amended in IFMIS system by IFMIS consultant and once done, we shall amend the financials accordingly.

5 SOCIAL SECURITY BENEFITS

Explanation	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	26,115,040	24,112,868
Gratuity Civil servants		
Total	26,115,040	24,112,868

-This is contributory provident fund for KNCHR staff held by BRITAM and National Social Security Fund (NSSF)

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Notes to the Financial Statements (Continued)

6 ACQUISITION OF ASSETS

Non-Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	19,994,471	
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	2,000,000	
Total	21,994,471	

During the year 2022/23, KNCHR was not funded to acquire assets by the Government of Kenya. However, there were various ICT related assets procured using donor funds. The model of donor reporting is on cash basis and all use of funds is normally expensed. The assets are detailed in KNCHR asset register.

7 OTHER EXPENSES

	2022-2023	2021-2022
	Kshs	Kshs
Other expenses- Donors	174,231,578	178,154,991
Total	174,231,578	178,154,991

(These are expenses incurred using donor funds that are not in IFMIS system. They are managed by Sage Pastel Accounting software. This amount is reported under other expenses). Details are under disclosures in 13c below.

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Notes to the Financial Statements (Continued)

8 Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2022-2023 Kshs	2021-2022 Kshs
Central Bank of Kenya, 01-010-R085(1000181702),Kes		R		3,734	144,707
Central Bank of Kenya2-165, (1000182431),Kes		R		0	0
GOK Salary A/c ,Kenya Commercial Bank,Moi Ave. 1204904316,Kes		R		1	1
GOK,Kenya Commercial Bank, 1103251996,Kes		R		543,490	1,142,470
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes		R		27,439,125	39,039,394
EU/DGSP, Kenya Commercial Bank,1113793821,Kes		R		1,718	119,258
Dutch Embassy(NED), Kenya Commercial Bank,1103254723,Kes		R		1,783,592	14,559
Danida(GTZ-SJ-German Embassy), Kenya Commercial Bank,1116749068, Kes		R		224,019	1,083,380
EU CEFA (GIZ-Gogo), Kenya Commercial Bank,1129279790, Kes		R		8,940,847	3,302,674
Norwegian Embassy, Kenya Commercial Bank,110321311,Kes		R		9,390,006	35,360,010
HelAge-GIZ3, Kenya Commercial Bank,1146399022, Kes		R		6,611	4,255,717
Kitale-KCB-1113451610		R		34,356	36,752
Wajir-KCB-1105193446		R		1,713	1,999
Mombasa-KCB-1140166506		R		1,340	2,125
Kisumu-KCB-1207994898		R		4,075	5,540
Nyahururu-KCB-1271793261		R		3,587	1,314
Total				48,378,210	84,509,900

-At the end of the financial period, there were small balances in the Regional offices bank accounts held at the Kenya Commercial Bank in their Kisumu, Mombasa, Kitale, Wajir and Nyahururu branches.

-Additionally, KNCHR has a zero balance in deposit bank account held at Central Bank of Kenya and a Salary Clearance Account at Kenya Commercial Bank-Moi Avenue

-There are four Fund accounts held at Kenya Commercial Bank- Hurlingham that are disclosed separately in the Fund Accounts.

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Notes to the Financial Statements (Continued)

9 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS, DEBTORS AND CASH IN TRANSIT

<i>Description</i>		2022-2023	2021-2022
		Kshs	Kshs
a)Government Imprests & Advances	-Annex5	981,602	1,171,273
b)Staff Debtors	-Annex5		133,081
c)Clearance Accounts / Cash in Transit	-Annex 4	11,436,850	5,212,512
Total		12,418,452	6,516,866

(There is a breakdown of Cash in Transit and outstanding imprest above in attached Annex 4 and 5.)

10 FUND BALANCE BROUGHT FORWARD

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	84,509,900	101,686,597
Accounts Receivables	14,457,474	1,356,901
Accounts Payables		
Total	98,967,374	103,043,498

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Notes to the Financial Statements (Continued)

11 PRIOR YEAR ADJUSTMENTS

There was no provision for prior year adjustment in the Financial Year 2022/23.

12 CHANGES IN RECEIVABLE

Description	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1 July 2022 (A)	1,304,354	1,356,909
Imprest issued during the year (B)	67,458,222	65,000,000
Imprest surrendered during the year (C)	67,780,974	65,052,555
Net Changes in account receivables D= A+B-C	981,601	1,304,354
Changes in Cash in Transit	11,436,850	5,212,512
Deposits	7,940,608	7,940,608
Total Receivables	20,359,059	14,457,474

13 EXTERNAL ASSISTANCE

Description	2022-2023	2021- 2022
	Kshs	Kshs
External assistance received in cash	142,390,008	193,386,824
External assistance received as loans and grants		
Total	142,390,008	193,386,824

a) External assistance relating loans and grants

Description	2022-2023	2021- 2022
	Kshs	Kshs
External assistance received as loans		
External assistance received as grants	142,390,008	193,386,824
Total	142,390,008	193,386,824

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Notes to the Financial Statements (Continued)

b).Classes of providers of external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Bilateral donors	174,231,578	178,154,991
Total	174,231,578	178,154,991

KNCHR received cash funding from bilateral donors for to address Human rights violations in Kenya.

13 c).Classes of providers of external assistance(Payments)

	2022-2023	2021- 2022
Description	Kshs	Kshs
Bilateral donors:		
Royal Norwegian Embassy-141,175	61,924,862	49,458,812
GIZ Better Migration Management/CPS-173,167,181	3,997,516	7,366,141
German Embassy HRD-K161		
Open Society Institute of East Africa, FOSI,Alubinism (OSIEA)-165,164	8,757,113	17,974,987
Royal Netherlands Embassy-163	26,483,271	39,906,291
Danish Institute on Human Rights (DIHR)-169,171,172,183,184,186,188)	8,491,656	3,771,437
Switzerland Embassy-SDC-170	2,398,135	11,093,692
European Union,166,153,160	1,836,618	19,754,608
NCKK-USAID-Elec-K180	24,095,021	5,010,655
OHCHR-Elec-K179	9,253,030	10,826,974
OHCHR-Elec-K177		1,649,500

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UNDP-IGI, NAP-K178,K185	9,634,738	2,755,055
URAIA-K176	4,264,145	7,268,052
HIVOS-K187	10,760,149	
Other	2,335,323	1,318,786
Total	174,231,578	178,154,991

13d Purpose and use of External Assistance
Donor Payments

		2022-2023	2021-2022
	Description	Kshs	Kshs
1	Personnel Emoluments	15,958,512	19,721,827
3	Communication, supplies and services	3,763,784	2,832,759
4	Domestic travel and subsistence	69,156,980	59,014,641
5	Foreign Travel and Subsistence	1,391,688	
6	Printing, advertising and information supplies & services	3,339,153	8,910,678
8	Training expenses	17,784,185	15,597,479
9	Hospitality supplies and services	10,855,630	32,938,018
11	Insurance costs	9,519,805	
12	Office and general supplies and services	16,016,784	2,067,561
13	Fuel Oil & Lubricants	4,722,929	4,922,681
14	Other operating expenses	10,993,359	13,096,647
16	Routine maintenance – vehicles & other transport equipment	1,999,414	1,474,489
17	Routine maintenance – other assets	520,030	1,156,649
18	Purchase of Office Furniture and General Equipment	5,684,596	16,421,562
15	Government Pension & Retirement	2,524,728	

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Total	174,231,578	178,154,991
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14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2022-2023	2021-2022
	Kshs	Kshs
Supply of goods and services	28,391,539	13,242,693
	28,391,539	13,242,693

14.2 SHORT TERM DEPOSITS

Description	2022-2023	2021-2022
	Kshs	Kshs
Stock	1,999,646	1,999,646
Banker's Guarantee for Fuel - Total Kenya	930,000	930,000
Rent deposit -Msa Office	270,000	270,000
Rent deposit - CVS Plaza	4,479,962	4,479,962
Rent deposit -Kapenguria	60,000	60,000
Celtel deposit	101,000	101,000
Safaricom deposit	100,000	100,000
Total	7,940,608	7,940,608

These are deposits paid to third parties for long term services. These were in prior year's part of Cash and Cash Equivalents in the Statement of Assets and Liabilities. Stock is non-consumable recognized in 2014 when KNCHR changed from Accrual Reporting Basis to Cash basis.

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Notes to the Financial Statements (Continued)

15 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

There were no issues raised by the external auditors in the financial year 2021/2022 audit.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	There were no unresolved audit issues during the Financial Year 2021/22. KNCHR received a clean audit report.	N/A	N/A	N/A

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16. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

Pending Bills

Supplier/Contractor	Nature of Goods/Services	Original Amount (Kshs.)	Amount Paid Kshs	Outstanding Amount (Kshs.)	COMMENTS
Wajir Office	Fuel for Q3 and Repair of vehicle	36,000	0	36,000	Insufficient funds
Kisumu Office	Repair of vehicle for Q3	6,000	0	6,000	Insufficient funds
Total Energies Kenya PLC	Fuel for July 2022	431,138	0	431,138	Insufficient funds
ICPAK	Subscription fees for FY2023	66,000	0	66,000	Insufficient funds
Digicert	SSL Certificates	300,000	0	300,000	Insufficient funds
Total Energies Kenya PLC	Fuel for May 2023	539,363	0	539,363	Insufficient funds
Total Energies Kenya PLC	Fuel for April 2023	438,961	0	438,961	Insufficient funds
Total Energies Kenya PLC	Fuel for March 2023	523,007	0	523,007	Insufficient funds
Total Energies Kenya PLC	Fuel for February 2023	499,510	0	499,510	Insufficient funds
Total Energies Kenya PLC	Fuel for January 2023	459,408	0	459,408	Insufficient funds
Total Energies Kenya PLC	Fuel for October 2022	447,719	0	447,719	Insufficient funds
Total Energies Kenya PLC	Fuel for September 2022	403,488	0	403,488	Insufficient funds
Universal Marketing	Medical Insurance FY 22-23	3,226,426	0	3,226,426	Insufficient funds
Total Energies Kenya PLC	Fuel for June 2023	543,557	0	543,557	Insufficient funds
Falhat Filling station	supply of fuel for office vehicle Q3	18,251	0	18,251	Insufficient funds
Kulmis Office solution	purchase of toner,stationaries & other office supplies Q3	20,930	0	20,930	Insufficient funds
Wajia Matt Ltd	purchase of cleaning agents i.e dettol handwash,toilet papers etc Q3	3,950	0	3,950	Insufficient funds
Alhamda Hardware	Repair of office fan & switch Q4	4,700	0	4,700	Insufficient funds
Kenya power lighting & company limited & Maalim Mohamed	outstanding staff house electricity bills Q1 & Q2	247,962	0	247,962	Insufficient funds

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Dasheq cleaners limited	Cleaning services Q4	90,000	0	90,000	Insufficient funds
Dasheq cleaners limited	Cleaning services Q4	90,000	0	90,000	Insufficient funds
G4S	Security guards-manning the office Q4	276,492	0	276,492	Insufficient funds
Payment to Rentokil Initial Ltd	Washroom Services - Jan, Feb, March 2023	3,763	0	3,763	Insufficient funds
Rentokil Initial Ltd	Washroom services - April 2023	1,343	0	1,343	Insufficient funds
Rentokil Initial Ltd	Washroom services -May 2023	1,343	0	1,343	Insufficient funds
Rentokil Initial Ltd	Washroom services - June 2023	1,343	0	1,343	Insufficient funds
Skitex Cleaning services Co. Ltd	Cleaning services - March 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning services Co. Ltd	Cleaning services - April 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning services Co. Ltd	Cleaning services - May 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning services Co. Ltd	Cleaning services - June 2023	24,600	0	24,600	Insufficient funds
Institute of Internal Auditors	Membership fee	5,000	0	5,000	Insufficient funds
Institute of Certified Public Accountants of Kenya	Membership fee	11,200	0	11,200	Insufficient funds
Jane Karanja	Sitting allowance	10,000	0	10,000	Insufficient funds
Timothy Munyole	Sitting allowance	10,000	0	10,000	Insufficient funds
Audit & Risk Committee members	Sitting allowance & Transport Reimbursement	25,000	0	25,000	Insufficient funds
Audit & Risk Committee members	Sitting allowance & Transport Reimbursement	35,000	0	35,000	Insufficient funds
Four Points by Sheraton	Provision of full day Conferencepackage	84,000	0	84,000	Insufficient funds
Seta Plumbers Enterprrie	Plumbing work	1,750	0	1,750	Insufficient funds
Katherine Mwikali	Renewal of Practicing Certificate with IHRM	7,000	0	7,000	Insufficient funds
Memory Software	Annual Subscription	40,600	0	40,600	Insufficient funds
Postal Corporation	December invoice Courier	42,275	0	42,275	Insufficient funds
Postal Corporation	March Invoice Courier	21,385	0	21,385	Insufficient funds
Postal Corporation	May Invoice Courier	38,030	0	38,030	Insufficient funds
Postal Corporation	April Invoice Courier	68,108	0	68,108	Insufficient funds
Postal Corporation	June Invoice Courier	29,345	0	29,345	Insufficient funds
Skitex Cleaning Services Ltd	Cleaning services - December 2022	24,600	0	24,600	Insufficient funds
Skitex Cleaning Services Ltd	Cleaning services - January 2023	24,600	0	24,600	Insufficient funds

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Skitex Cleaning Services Ltd	Cleaning services - February 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning Services Ltd	Cleaning services - March 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning Services Ltd	Cleaning services - April 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning Services Ltd	Cleaning services - May 2023	24,600	0	24,600	Insufficient funds
Skitex Cleaning Services Ltd	Cleaning services - June 2023	24,600	0	24,600	Insufficient funds
Kenya Power and Lighting	Electricity Bill - August 2022	4,246	0	4,246	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - September 2022	9,522	0	9,522	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - October 2022	5,400	0	5,400	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - November 2022	5,164	0	5,164	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - December 2022	5,542	0	5,542	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - January 2023	8,500	0	8,500	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - February 2023	4,366	0	4,366	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - March 2023	5,172	0	5,172	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - April 2023	7,636	0	7,636	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - May 2023	6,932	0	6,932	Lack of Electricity meter for KNCHR
Kenya Power and Lighting	Electricity Bill - June 2023	8,692	0	8,692	Lack of Electricity meter for KNCHR
Universal Marketing	Insurance Premium	76,551	0	76,551	Insufficient funds
Universal Marketing	Insurance Premium	12,974	0	12,974	Insufficient funds
Universal Marketing	Insurance Premium	41,363	0	41,363	Insufficient funds
Universal Marketing	Insurance Premium	98,808	0	98,808	Insufficient funds
Universal Marketing	Travel Insurance cover (Mutugi Marion Wanjiku)	3,402	0	3,402	Insufficient funds
Universal Marketing	Insurance Premium	31,913	0	31,913	Insufficient funds
Universal Marketing	Travel Insurance to Germany (Commissioner Roseline Odede)	5,589	0	5,589	Insufficient funds

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Universal Marketing	Insurance Premium	23,909	0	23,909	Insufficient funds
Universal Marketing	Insurance Premium	107,046	0	107,046	Insufficient funds
Universal Marketing	Insurance Premium	41,175	0	41,175	Insufficient funds
Universal Marketing	Travel Insurance	42,650	0	42,650	Insufficient funds
Universal Marketing	Insurance Premium	380,798	0	380,798	Insufficient funds
Universal Marketing	Insurance Premium	240,469	0	240,469	Insufficient funds
Universal Marketing	Insurance Premium	167,320	0	167,320	Insufficient funds
Alpine Coolers Ltd	Supply of Drinking water	34,058	0	34,058	Insufficient funds
Alpine Coolers Ltd	Supply of Drinking water	34,058	0	34,058	Insufficient funds
Alpine Coolers Ltd	Supply of Drinking water	34,058	0	34,058	Insufficient funds
Alpine Coolers Ltd	Supply of Drinking water	34,058	0	34,058	Insufficient funds
Alpine Coolers Ltd	Supply of Drinking water	34,058	0	34,058	Insufficient funds
Ontech Comm.Ltd	Provision of maintenance & Telecommunication equipment	118,059	0	118,059	Insufficient funds
Ontech Comm.Ltd	Provision of maintenance & Telecommunication equipment	118,059	0	118,059	Insufficient funds
Ontech Comm.Ltd	Provision of maintenance & Telecommunication equipment	118,059	0	118,059	Insufficient funds
Telkom Kenya	Provision of Telecommunication services	20,880	0	20,880	Insufficient funds
Telkom Kenya	Provision of Telecommunication services	20,880	0	20,880	Insufficient funds
Law Society of Kenya	Application for Practicing Certificate for the year 2023	20,360	0	20,360	Insufficient funds
MTN Business	Provision of Internet services for HQ and three regional offices(Mombasa, Kisumu and Kitale) -Q4	378,432	0	378,432	Insufficient funds
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - January 2022	96,045	0	96,045	Unco-operativeness from the service provider.
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - February 2022	96,045	0	96,045	Unco-operativeness from the service provider.
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - March 2022	96,045	0	96,045	Unco-operativeness from the service provider.
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - Sept 2022	96,045	0	96,045	Unco-operativeness from the service provider.
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - November 2022	96,045	0	96,045	Unco-operativeness from the service provider.
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - January 2023	96,045	0	96,045	Insufficient funds

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Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - February 2023	96,045	0	96,045	Insufficient funds
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - March 2023	96,045	0	96,045	Insufficient funds
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - April 2023	96,045	0	96,045	Insufficient funds
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - May 2023	96,045	0	96,045	Insufficient funds
Safaricom PLC	Provision of Internet Services for Laikipia and Wajir Regional offices - June 2023	96,045	0	96,045	Insufficient funds
Mary Akoth	Cleaning services Q3	5,000	0	5,000	Insufficient funds
Mary Akoth	Cleaning services Q4	35,500	0	35,500	Insufficient funds
Safaricom PLC	Postpaid services Q4	30,000	0	30,000	Insufficient funds
Safaricom PLC	Postpaid services Q4	30,000	0	30,000	Insufficient funds
Tymstar Motors Ltd	Repairs to GK B821G	51,040	0	51,040	Insufficient Budgetary allocation
Tymstar Motors Ltd	Repairs to GK B821G	54,520	0	54,520	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK B819G	48,140	0	48,140	Insufficient Budgetary allocation
Tymstar Motors Ltd	Repairs to GK B820G	52,780	0	52,780	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK B977K	60,900	0	60,900	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK A491K	97,440	0	97,440	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK B977K	91,640	0	91,640	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK B831G	54,172	0	54,172	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK A551H	82,128	0	82,128	Insufficient Budgetary allocation
Tymstar Motors Ltd	Repairs to GK B820G	42,920	0	42,920	Insufficient Budgetary allocation
Tymstar Motors Ltd	Repairs to GK B819G	82,360	0	82,360	Insufficient Budgetary allocation

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Tymstar Motors Ltd	Service to GK B821G	68,440	0	68,440	Insufficient Budgetary allocation
Tymstar Motors Ltd	Service/repairs to GK B904S	133,980	0	133,980	Insufficient Budgetary allocation
Tymstar Motors Ltd	Repairs to GK B977K	624,640	0	624,640	Insufficient Budgetary allocation
Westfield Motors Ltd	Repairs to GK B155F	9,483	0	9,483	Insufficient Budgetary allocation
Westfield Motors Ltd	Service to GK B155F	40,252	0	40,252	Insufficient Budgetary allocation
Westfield Motors Ltd	Repairs to GK B155F	78,446	0	78,446	Insufficient Budgetary allocation
Westfield Motors Ltd	Service to GK B155F	13,886	0	13,886	Insufficient Budgetary allocation
Westfield Motors Ltd	Service to GK B155F	31,112	0	31,112	Insufficient Budgetary allocation
Westfield Motors Ltd	Service to GK B155F	31,634	0	31,634	Insufficient Budgetary allocation
Westfield Motors Ltd	Repairs to GK B155F	29,000	0	29,000	Insufficient Budgetary allocation
Westfield Motors Ltd	Service/repairs to GK B155F	71,397	0	71,397	Insufficient Budgetary allocation
RAS & Others	Rent for 1st floor CVS Plaza Jan-Mar 2023	5,458,216	0	5,458,216	Insufficient Budgetary allocation
RAS & Others	Rent for 1st floor CVS Plaza Apr-Jun 2023	7,858,216	0	7,858,216	Insufficient Budgetary allocation
Occidental Insurance Company Ltd	Electronic equipment cover	60,000	0	60,000	Payment process incomplete
Flight Centre Travel	Airticket	93,800	0	93,800	Insufficient Budgetary allocation
Ediface Enterprises Ltd	Letter heads and branded envelopes	100,000	0	100,000	Insufficient Budgetary allocation
Flight Centre Travel	Airticket	73,874	0	73,874	Insufficient Budgetary allocation
World Trade Limited	Water and sewerage - April 2023	1,740	0	1,740	Insufficient Budgetary allocation
World Trade Limited	Water and sewerage - May 2023	1,392	0	1,392	Insufficient Budgetary allocation

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World Trade Limited	Water and sewerage - June 2023	2,088	0	2,088	Insufficient Budgetary allocation
Kestrel Management Limited	Electricity - April 2023	16,935	0	16,935	Insufficient Budgetary allocation
Kestrel Management Limited	Electricity - May 2023	20,560	0	20,560	Insufficient Budgetary allocation
Safaricom PLC	Communication - February 2023	100	0	100	Insufficient Budgetary allocation
Safaricom PLC	Communication - February 2023	646	0	646	Insufficient Budgetary allocation
Safaricom PLC	Communication - March 2023	408	0	408	Insufficient Budgetary allocation
Safaricom PLC	Communication - March 2023	1,543	0	1,543	Insufficient Budgetary allocation
Safaricom PLC	Communication -April 2023	169	0	169	Insufficient Budgetary allocation
Safaricom PLC	Communication - April 2023	1,024	0	1,024	Insufficient Budgetary allocation
Safaricom PLC	Communication - May 2023	114	0	114	Insufficient Budgetary allocation
Safaricom PLC	Communication - May 2023	2,042	0	2,042	Insufficient Budgetary allocation
Safaricom PLC	Communication - June 2023	135	0	135	Insufficient Budgetary allocation
Safaricom PLC	Communication - June 2023	1,127	0	1,127	Insufficient Budgetary allocation
TOTAL		28,391,539	0	28,391,539	

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ANNEX 2 - ANALYSIS OF PENDING STAFF RECEIVABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2023 (Kshs)	Outstanding Balance 2022 (Kshs)	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
	Sub-Total						
Middle Management							
2.							
	Sub-Total						
Unionisable Employees							
3.							
	Sub-Total						
Others (specify)							
4.							
	Sub-Total						
	Grand Total				981,602	1,304,354	

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f 2021/2022 Kshs	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f 2022/2023 Kshs
Buildings and structures	2,025,943				2,025,943
Transport equipment	94,459,481	19,994,471			114,453,952
Office equipment, furniture and fittings	86,822,440				86,822,440
ICT Equipment, Software and Other ICT Assets	49,873,135	2,000,000			51,873,135
Total	233,180,999	21,994,471			255,175,470

NB:

1. The balance as at the end of the year is the cumulative cost of all assets brought forward by KNCHR. Additions during the year have tied to note 7 on acquisition of assets during the year under review.

ANNEX 4 CASH IN TRANSIT (CIT)

Cash in Transit as at 30 June 2022	5,212,512
Inter-borrowings refunded	6,224,338
Cash in Transit as at 30 June 2023	11,436,850

There was Cash in Transit of Kes 11,436,850 arising mainly from interbank borrowing used to pay ongoing donor project whose funds are yet to be received.

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ANNEX 5 IMPREST, ADVANCES AND STAFF DEBTORS AS AT 30 JUNE 2023
5A-Staff Imprests & Advances

Name of Officer	Amount Taken Kshs	Date taken	Amount Surrendered Kshs	Balance Amount Kshs	Notes
James Mwenda	235,200	06/06/2023	232,200	3,000	Paid
Joseph Otieno	17,000	22/06/2023	15,099	1,901	Paid Rct 8635
Victor Kamau	44,000	10/01/2023	0	44,000	Accounting pending approval
John Wamwanga	224,500	6/19/2023	223,550	950	paid
Samson Omondi	398,807	28/04/2023	58,913	339,894	Balance of accounting
Jane Hongo	80,000	6/20/2023	79,381	619	paid
Bernard M.Mogesa	150,000	6/19/2023	149,100	900	Paid
Kevin Luyegu	619,700	6/14/2023	607,412	12,288	paid
Ibrahim Kassim	260,000	27/05/2023	257,600	2,400	paid
Patrick Bonyonte	79,800	12/06/2023	110,834	-31,034	cleared
Thuo Kinyanjui	123,992	08/06/2023	20,940	103,052	Accounted
Amos Wanyoike	229,200	6/23/2023	332,536	-103,336	cleared
Gladys Kiptoo	439,400	27/06/2023	405,160	34,240	Paid Rct 8641
Stephen Otieno	53,000	20/04/2023	45,982	7,018	Paid Rct 8729
Anaclays Masaku	249,900	29/05/2023	246,790	3,110	Paid
Janet Kabaya	59,450	6/30/2016	0	59,450	Tom Kagwe Kshs 59,450 ,7 days DSA disallowed north rift inquiry 5th to 11th June 2016
Alice Mbuvi	22,500	16/06/2023	22,300	200	Paid
Caroline Nduta	15,000	13/01/2023	9,396	5,604	Paid Rct 8730
Beryl Orao	114,200	12/06/2023	113,680	520	Paid Rct 8644
Judy Lema	79,100	30/06/2023	76,100	3,000	Balance of accounting
Maureen Mwadime	487,600	01/06/2023	255,100	232,500	Paid
Rosemary Kirui	52,600	30/06/2023	52,410	190	Paid Rct 8638
Bildaad Mulanda	41,000	23/06/2023	51,360	-10,360	cleared
Mercy Asoyong	337,400	22/05/2023	275,300	62,100	Balance of accounting
Brian Kituyi	104,700	27/06/2023	90,964	13,736	Paid Rct 8768
Catherine Mbui	108,400	30/05/2023	88,500	19,900	Paid Rct 8636
Adan Dalacha	132,900	08/05/2023	132,828	72	Paid
Kathambi Gichunge	280,800	8/9/2018	196,350	84,450	Ruth Atieno Koga-DPM-Naivasha meeting not accounted
Abel Sauti	33,000	30/06/2023	32,450	550	Balance of accounting
Christina Arrumm	87,600	29/06/2023	86,201	1,399	Paid Rct 8804
Loreen Amwayi			-26,000	26,000	
Brenda Dosio	420,159	19/06/2023	407,159	13,000	Balance of accounting
Noreen Wewa	98,600	26/06/2023	95,455	3,145	paid
Abdkadir Osman	45,100	6/5/2023	44,800	300	paid

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Hassan Thoya	24,000	16/06/2023	21,970	2,030	Paid Rct 8643
Abdikadir Adan	46,930	01/06/2023	43,785	3,145	Paid Rct 8733 & 8734
Julius Ndeda	312,900	02/06/2023	310,298	2,602	Paid Rct 8637
Charity Saidime	182,640	09/05/2023	182,500	140	paid
Faiza Musa	144,200	09/05/2023	133,000	11,200	Paid Rct 8639,8640
John Korir	292,800	29/06/2023	272,740	20,060	paid
Kitale Office-cash book	68,497	14/06/2023	134,422	-65,925	Office running
Wajir Office-Cash book	71,944	14/06/2023	168,479	-96,535	Office running
Mombasa Office-Cash book	84,000	14/06/2023	161,800	-77,800	Office running
Kisumu Office -Cash book	30,000	23/06/2023	119,704	-89,704	Office running
Victor Awendo	80,000	23/06/2023	79,839	161	paid
Laikipia office - Cash book	35,850	14/06/2023	-40,428	76,278	Office running
Antony Mukhana	58,800	26/06/2023	55,175	3,625	Balance of accounting
Bilhah Omulama	284,100	16/05/2023	282,100	2,000	Balance of accounting
Maina Kariuki			-93,793	93,793	Old imprest
Total Imprests				819,828	

Advances

Edmund Kamau	104,170	6/30/2023	41,684	62,486	Medical Bill
Abdi Sheikh	150,000	7/22/2022	100,000	50,000	Resigned yet to be cleared
Loreen Amwayi	43,789		11,164	32,625	Salary advance balance
Antony Nyanje	200,000	17/08/2022	183,337	16,663	Resigned yet to be cleared
Total Advances				161,774	
Total Imprest and Advances				981,602	

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ANNEX 6		
Related party transactions		
Description	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation	100,637,984	80,637,984
Transfers to Related Parties		
Transfers to Other Implementing Partners- HR2W	-	8,142,958
Purchase of Goods and Services		
Purchase of Electricity from KPLC	166,932	166,932
Purchase of services- Postal Corporation	655,200	655,200
Rent paid to Govt. Agencies-KFC, Kenya RE	3,529,283	3,208,439
Training Fees paid to Govt Agencies-KSG	90,000	268,540
Conference Facilities hired from Govt. Agencies-Bomas of Kenya	500,000	1,000,000
Total Goods and Services paid to Govt. Agencies	4,941,415	5,299,111
Transfers from Related Parties		
Transfers from the Exchequer	451,298,292	397,507,276
Transfers from other Development partners	142,390,008	193,386,824
Total Transfers from Related Parties	593,688,300	590,894,100