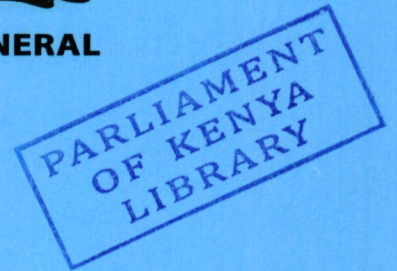


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

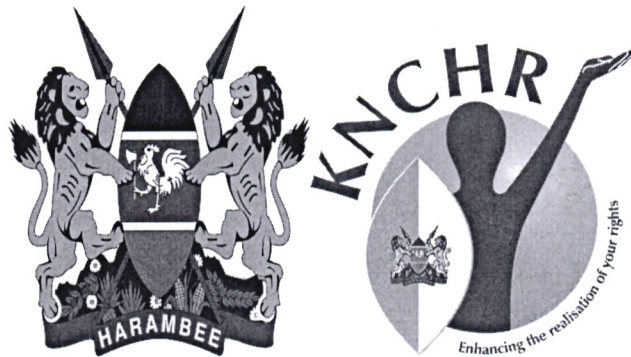
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 NOV 2020	DAY: Thurs
TABLE BY: OF	Hon. Emmanuel Wangwe
CLERK-AT-THE-TABLE:	Majority Whip Wanjim Ndwindin

THE AUDITOR-GENERAL

ON

**KENYA NATIONAL COMMISSION
ON HUMAN RIGHTS**

**FOR THE YEAR ENDED
30 JUNE, 2019**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

TABLE OF CONTENT

I.	KEY ENTITY INFORMATION AND MANAGEMENT	1
II.	CORPORATE GOVERNANCE STATEMENT FOR THE FINANCIAL YEAR 2018/2019	9
III.	COMMENTARY BY THE CHAIRPERSON OF THE COMMISSION	19
IV.	STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	27
V.	REPORT OF THE INDEPENDENT AUDITORS ON THE KENYA NATIONAL COMMISSION ON HUMAN RIGHTS(KNCHR)	29
VI.	STATEMENT OF RECEIPTS AND PAYMENTS	30
VII.	STATEMENT OF ASSETS AND LIABILITIES	31
VIII.	STATEMENT OF CASH FLOWS	32
IX.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	33
X.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	35
XI.	EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	37
XII.	SIGNIFICANT ACCOUNTING POLICIES	38
XIII.	NOTES TO THE FINANCIAL STATEMENTS	42

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

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

The Commission has its head office in Nairobi with 5 regional offices in Wajir, Kitale, Mombasa, Kisumu and Nyahururu (formerly Laikipia). Currently the Commission has 115 staff. The KNCHR Act provides that the membership of the Commission shall be a Chairperson and 4 members appointed in accordance with the provisions of the Constitution and the Act. At the end of the financial year, the Commission had a Chairperson and 3 members.

Independence of the Commission

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

The Commissions and holders of independent offices: -

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

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

Strategic Direction for the Financial Year 2018/2019

The Commission's strategic direction as outlined in the 2018-2023 strategic plan is structured as follows:

Vision

A society that enjoys human rights and fundamental freedoms.

Mission

To protect and promote human rights and fundamental freedoms through policy, law and practice.

Goal

Increased enjoyment of human rights and fundamental freedoms by all.

Values

The Commission believes in and upholds the following core values:

1. Independence
2. Integrity
3. Equality and Non Discrimination
4. Accessibility
5. Innovation
6. Excellence

Strategic Objectives

In the Strategic Plan, the priorities and work of the Commission are focused around four strategic objectives, namely:

1. To promote and deepen a culture of human rights and fundamental freedoms among the public.
2. To entrench and secure observance of human rights principles and standards by all public and private institutions.
3. To secure appropriate redress, accountability for human rights violations and respect for the rule of law.
4. To enhance efficiency, effectiveness and sustainability of the National Commission.

Functions and Powers of the KNCHR

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

- a) Promote respect for human rights and develop a culture of human rights in the Republic;
- b) Promote the protection and observance of human rights in public and private institutions;
- c) Monitor, investigate and report on the observance of human rights in all spheres of life in the republic;
- d) Receive and investigate complaints about alleged abuses of human rights, except those relating to the principle of equality and freedom from discrimination under the Gender and Equality Commission, and take steps to secure appropriate redress where human rights have been violated;
- e) On its own initiative or on the basis of complaints, investigate or research a matter in respect of human rights, and make recommendations to improve the functioning of State organs;

- f) Act as the principal organ of the state in ensuring compliance with obligations under international and regional treaties and conventions relating to human rights except those that relate to the rights of special interest groups protected under the law relating to equality and non-discrimination;
- g) Formulate, implement and oversee programmes intended to raise public awareness of the rights and obligations of a citizen under the Constitution;
- h) Work with the National Gender and Equality Commission and the Commission on Administrative Justice to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanisms for referral and collaboration;
- i) Perform such other functions as the Commission may consider necessary for the promotion and protection of human rights; and
- j) Perform such other functions as may be prescribed by the Constitution and any other written law.

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

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

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

- a) Issue summons, as it deems necessary for the fulfilment of its mandate;
- b) Require that statements be given under oath or affirmation and to administer such oath or affirmation;
- c) Adjudicate on matters relating to human rights;
- d) Obtain, by any lawful means, any information it considers relevant, including requisition of reports, records, documents and any information from any person, including governmental authorities, and to compel the production of such information for the proper discharge of its duties;
- e) By order of the Court, enter upon any establishment or premises, and to enter upon any land or premises for any purpose material to the fulfilment of the mandate of the Commission, in particular, for the purpose of obtaining information, inspecting any property or taking copies of any documents, and for safeguarding any such property or document;
- f) Interview any person or group of persons;
- g) Subject to adequate provisions being made to meet his expenses for the purpose, call upon any person to meet with the Commission or its staff, or to attend a session or

hearing of the Commission, and to compel a person who fails to respond to a request of The Commission to appear and to answer questions relevant to the subject matter of the Session or hearing;

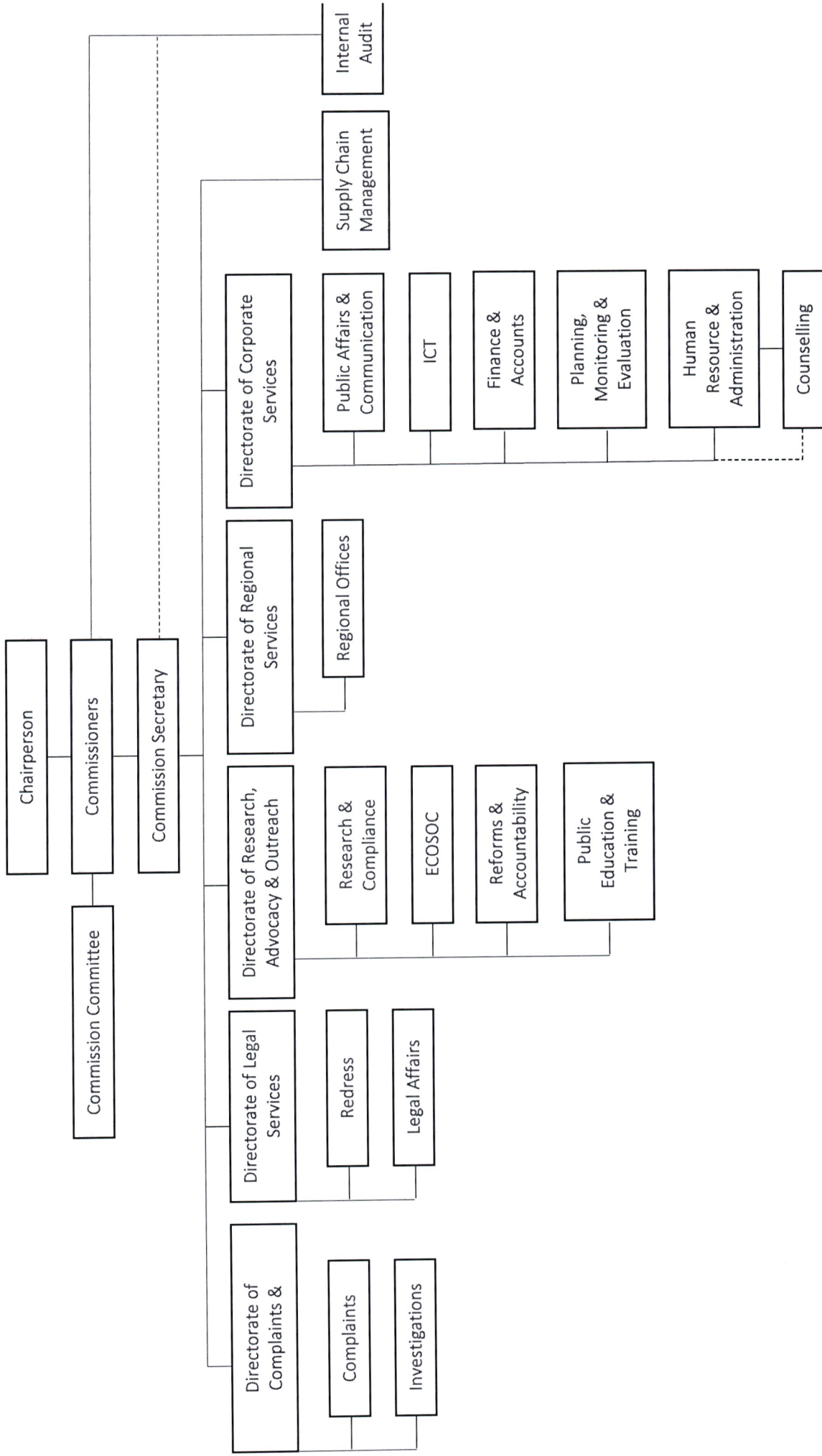
- h) Conduct audits of any public or private institution to establish the level of compliance with the Constitution with regards to integrating the principle of equality and equity in its operations; and
- i) Require any public or private institution to provide any special report on matters relating to the institution's implementation of the principle of equality and equity including gender equity.

(b) Key Management

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

The National Commission's organogram is depicted below:

KENYA NATIONAL COMMISSION ON HUMAN RIGHTS ORGANOGRAM



Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

Key Entity Information and Management (continued)

COMMISSIONERS

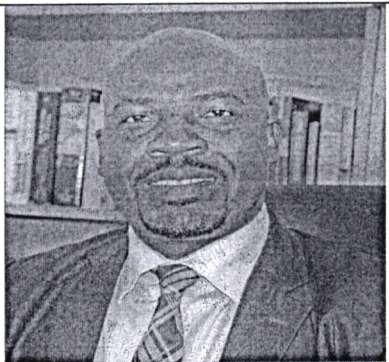


KAGWIRIA MBOGORI
CHAIRPERSON

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

At the helm of the Commission she provides strategic leadership for the implementation of the Commission’s strategic plan and is also charged with convening the Corporate Services Directorate and ECOSOC Division as well as overseeing the Central and North Eastern Regional Office.

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



GEORGE MORARA
VICE CHAIRPERSON

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

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

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



JEDIDAH WAKONYO
WARUHIU
COMMISSIONER

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

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

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

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019



SUZANNE SHATIKHA
CHIVUSIA
COMMISSIONER

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

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

THE SECRETARIAT- KENYA NATIONAL COMMISSION ON HUMAN RIGHTS



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

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

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

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

(c) Fiduciary Management

Commissioners sit on key committees namely, various committees Audit Committee, Finance and Administration Committee, Monitoring and Evaluation Committee and Fund Raising Committee. The Chairperson directs and supervises the work of the Commission. The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

No.	Designation	Name
1.	Chairperson	Ms. Kagwiria Mbogori
2.	Vice Chairperson	Mr. George Morara Monyoncho
3.	Commissioner	Ms. Suzanne Shatikha Chivusia
4.	Commissioner	Ms. Jedidah Wakonyo Waruhiu
5.	Commission Secretary/CEO- Accounting Officer	Dr. Bernard Mogesa

(d) 1 Fiduciary Oversight Arrangements

1. Audit and Risk Committee-Internal Audit
2. Finance and Administration Committee-Finance and Operational matters
3. Monitoring and Evaluation Committee-Program Implementation and reporting
4. Public Finance Management Standing Committee
5. Procurement Evaluation Committee

(d).2 CORPORATE GOVERNANCE STATEMENT

The Kenya National Commission on Human Rights (KNCHR) is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) 2010 and operationalized through the Kenya National Commission on Human Rights Act No. 14 of 2011 (Revised 2012).

The mandate of the Commission is provided for in Articles 59(2) and 249 of the Constitution of Kenya (2010) broadly interpreted as to promote a culture of human rights in the Republic of Kenya through protection and promotion.

Role and functions of the Commission

The functions of the National Commission have been outlined in Section 8 of the Kenya National Commission on Human Rights Act No 14. 2011 (Revised 2012). Additional functions of the National Commission have been provided in Section 27(8) of the Persons Deprived of Liberty Act (2014) and Section 12 of the Prevention of Torture Act (2017).

During the review period the National Commission continued to have representation in other public entities which has been provided in additional legal instruments as outlined below.

1. Membership to the National Cohesion and Integration Commission (NCIC) pursuant to Section 17 (1) (c) of the National Cohesion and Integration Act (2008)
2. Membership to the Witness Protection Advisory (WPA) Board pursuant to Section 3 (p) of the Witness Protection Agency Act (2006).
3. Ex-officio member of the Independent Policing Oversight Authority (IPOA) Board pursuant to Section 9 (1) (c) of the Independent Policing Oversight Authority Act (2011).
4. Membership to the National Legal Aid Service (NLAS) Board pursuant to Section 5 of the Legal Aid Act (2016).
5. Membership to Advisory Board of the Office of the Director of Public Prosecutions (ODPP) pursuant to Section 16 of the Office of the Director of Public Prosecutions Act (2013).
6. Membership to the National Council on the Administration of Justice (NCAJ) pursuant to Section 34 Judicial Service Act (2011).
7. Membership to the Counter-Trafficking in Persons Advisory Committee (CTPAC) pursuant to Section 19 Counter-Trafficking in Persons Act (2010).
8. The Kenya National Commission on Human Rights' mandate was enhanced in 2017 by the Prevention of Torture Act (POTA), 2017 to be the main organ in promoting and protecting the right to freedom from torture and cruel, inhuman and degrading treatment and punishment in Kenya.

Section 12 of the POTA Act bestows upon the Commission the functions of among others; investigating alleged violations; call for information from a public entity or private body to facilitate monitoring of compliance; monitor the compliance by the State with international treaty obligations; issue summons or other orders; recommend effective prevention measures; create awareness among the public; receive reports from public entities with respect to the implementation of this Act, assess and act on the reports with a view to assessing the violations; advise the Government on issues of torture; work with enforcement agencies towards the promotion of compliance with international best practices; and liaise with public

entities on the implementation of the right to freedom from torture and cruel, inhuman and degrading treatment or punishment by public and private agencies

9. With regards to rights of inmates, the KNCHR under Section 29 of the Persons Deprived of Liberty Act, sits in the Consultative Committee on Persons Deprived of Liberty that has the core functions of deliberating and resolving matters affecting inmates.
10. Pursuant to the Commission's function of promoting respect for human rights, developing a culture of human rights in the Republic and promoting the protection and observance of human rights in public and private institutions, the Commission by virtue of other statutes sits in key bodies and organs that have an implication on enjoyment of Human Rights. This is also enabled by function 8(j) that mandates the Commission to carry out any such function as may be prescribed by the Constitution and any other written law.
11. The National Commission is a member to the Intelligence Service Complaints Board (ISCB) pursuant to Section 66 of the National Intelligence Service Act (2012).
12. The Commission is a member of the National Council on Administration of Justice (NCAJ) as provided for in the Judicial Service Act.

Non compliance

13. Membership to the Consultative Committee on Persons Deprived of Liberty (CCPDL) pursuant to Section 29 of the Persons Deprived of Liberty Act (2014), continued to be none complainant. The Committee is yet to be inaugurated by the Cabinet Secretary.

Statement of Compliance

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

The Commission is in compliance 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 is in compliance with relevant statutes such as the Leadership and Integrity Act (2012) and Public Officers Ethics Act (2003). The Commission has maintained 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.

In respect to its membership in the Intelligence Service Complaints Board, the National Commission has already written to the Director General of NIS seeking compliance and is now awaiting feedback from the Public Service Commission which is supposed to advise the Cabinet Secretary.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

The Commission submitted its 2017/18 Financial Year Annual Report to both the President of the Republic of Kenya and Parliament as required by Article 254 of the Constitution on Kenya 2010.

Commission Composition

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

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 Chairperson and three members were in office as indicated in the table below.

Table.1 Composition of the Commission 2018/19

Commission Member	Designation	Appointment Date
Kagwiria Mbogori	Chairperson	4 March 2014
George Morara Monyoncho	Vice chairperson	4 March 2014
Suzanne Shatikha Chivusia	Commissioner	4 March 2014
Jedidah Wakonyo Waruhiu	Commissioner	4 March 2014

The fourth Commissioner has to date never been appointed despite the National Commission raising this matter with the National Assembly and the Office of the Attorney General in various instances. This issue has been raised every year with National Government.

Commission Meetings

The National Commission meets at least once every three months in line with its statutory requirements. The National Commission may hold further meetings in line with requirements of the business. The Secretary to the National Commission through the direction of the Chairperson calls for the meetings and also attends as an ex officio member.

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

Commission Member		Meetings
Kagwiria Mbogori	Chairperson	3/4
George Morara Monyoncho	Vice chairperson	4/4
Suzanne Shatikha Chivusia	Commissioner	3/4
Jedidah Wakonyo Waruhiu	Commissioner	4/4
*Dr. Bernard M Mogesa	Secretary to the Commission	4/4

* The Secretary to the Commission is the Chief Executive Officer

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

To ensure effective and efficient oversight of the National Commissions work, each Thematic Area and Regional Office of the National Commission has a Commissioner designated to provide oversight and strategic direction over the planned strategic issues and activities.

Table. 2. National Commissioners' strategic Thematic Areas and Regional Office

Kenya National Commission on Human Rights (KNCHR)**Reports and Financial Statements****For the year ended June 30, 2019**

Commission Member	Strategic Thematic area	Regional Office
Chairperson, Commissioner Kagwiria Mbogori	<ul style="list-style-type: none">• Economic, Social and Cultural Rights• Human Resources and Administration• Member of Witness Protection Agency• Member of National Cohesion and Integration Commission• International Human Rights Reporting Mechanisms• Mediation	<ul style="list-style-type: none">• North Eastern• Central
Vice Chairperson, Commissioner George Morara Monyoncho	<ul style="list-style-type: none">• Research, Public Education Training• Finance, Human Resources and Administration Committee – Chairing• Security and Human Rights• Sexual and Reproductive Health Rights• Human Rights Defenders• Electoral Governance• International Human Rights Reporting Mechanisms• Sexual and Gender Minorities• Mediation	Coastal
Commissioner Suzanne Shatikha Chivusia	<ul style="list-style-type: none">• Reforms and Accountability• Indigenous Persons• Taskforce on the Death Penalty - Member• Disability• Correctional Services• International human rights reporting• Mediation	North Rift
Commissioner Jedidah Wakonyo Waruhiu	<ul style="list-style-type: none">• Complaints and Investigation• Redress• Audit and Risk Management Committee - Member• Intersex Persons Implementation Coordinating Committee – Chairing• Security and Human Rights• International Human Rights Reporting Mechanisms• Electoral Governance• Member of NCAJ, IPOA and NLAS• Taskforce on Alternative Justice Systems – Member• Mediation	Western

Remuneration policy for the National Commission

The remuneration and benefits payable to the Commissioners is 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 exercise of the powers conferred by Article 230 (4) (a) of Constitution of Kenya (2010).

Training Program for the National Commission

During the reporting period, the members of the National Commission received Continuing Legal Education in line with the requirements of their professional bodies.

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.

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 term of service of the current Commissioners will come to an end on 3rd March 2020. The recruitment of new Commissioners will take place in line with the procedure for appointment of chairperson and members 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 National Commission's meetings.

Commission Committees

The National Commission has established two standing committees which assist in the fulfilment of its responsibilities. These are the Audit and Risk Committee, and the Finance, Human Resource and Administration Committee. The Committees are appointed in accordance with Section 18 of the KNCHR Act 2011 (Revised 2012) and the Public Finance Management Act (2012) respectively. Each Board Committee has its own Terms of Reference setting forth the purposes, goals and responsibilities of the Committee, procedures for committee member appointment and removal, committee structure, operations and its reporting to the Commission. The meetings of committees of the Commission are in accordance with provisions of their approved charters.

1. The Finance, Human Resource and Administration Committee

The Committee undertakes the following activities:

- Reviewing and recommending approval of policies and conditions for sound management of the financial processes and operations.
- Reviewing and reporting to the National Commission on the annual audited accounts.
- Reviewing and approving policies and conditions for sound management of the Commission’s Human Resources.
- Reviewing and approving policies for the sound management of the National Commission’s ICT system.

The National Commission has in line with provisions of its establishing Act co-opted into its Committees persons whose knowledge and skills are deemed necessary for the functions of the Commission. The Finance, HR & Admin Committee has co-opted representation from the Directorate of Personnel Service Management. This committee is chaired by the Vice Chairperson of the commission, CEO, Head of HR and Administration, and Head of Finance.

2. The Audit and Risk Committee

The Committee’s mandate is to assist the National Commission fulfil its oversight responsibilities for

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

This committee reports directly to the National Commissions board through the Chairperson. The membership to the Audit and Risk Committee is in line with the Public Finance Management Act (2012). The officer in Charge of Internal Audit at the National Commission is the Secretary to and an ex officio to the Committee.

The Committee held four (4) Ordinary Meetings and one (1) Special meetings whose attendance was as follows:

Committee		Appointed	Meetings
Kipkoech A. Tanui	Chairperson, Independent	14 th September 2016	5/5
Richard Asamba	Member, Representing the National Treasury	15 th December 2016	5/5
*Dr. Benjamin Kituku	Member, Independent	14 th September 2016 to July 2018 (Deceased)	0/5
Dr. Margaret Nyakango	Member, Independent	25 th March 2019	1/5
Jedidah Wakonyo Waruhiu	Member, Representing the Kenya National Commission on Human Rights	14 th September 2016	5/5
**Charles Kai Mwangudza	Secretary to the Committee	21 st May 2015	5/5

*Deceased

**Head of Internal Audit

3. 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 along the following areas: Budget Allocation, Budget Implementation, Risk Management, Internal control, Stakeholder Communication and Corporate governance.

4. Procurement Evaluation Committee

Composition, Membership, Roles and Responsibilities of the Procurement Evaluation Committee Guided by the PPAD Act 2015

It's an Accounting officer who shall ensure that an *ad hoc* evaluation committee is established in accordance with this Act and Regulations made thereunder and from within the members of staff, with the relevant expertise.

An evaluation committee established under section 46 (1), in the PPAD Act shall

Deal with the technical and financial aspects of procurement as well as the negotiation of the process including evaluation of bids, proposals for prequalification, registration lists, Expression of Interest and any other roles assigned to it;

Committee members consist of between three and five members appointed on a rotational basis comprising heads of user department and two other departments or their representatives and where necessary, procured consultants or professionals, who shall advise on the evaluation of the tender documents and give a recommendation on the same to the committee within a reasonable time; Have as its secretary, the person in charge of the procurement function; complete the procurement process for which it was appointed and no new committee shall be appointed on the same issue unless the one handling the issue has been procedurally disbanded. An overview of the items handled by KNCHR's an Adhoc evaluation team. Below are some of the transactions evaluated by the committee during the FY2017-2019

SN	ITEM	VALUE
1.	Evaluation for provision of consultancy services on research & report writing for the commissioners exit report	661,500.00
2.	Evaluation for Bi-annual list of prequalification of suppliers & service providers FY 2016 – 2017 & 2017 – 2018	Evaluated & approved List of Vendors
3.	Evaluation report for provision of consultancy services on human rights and sustainable goals development indicators	3,024,000.00
4.	For provision of consultancy services on the development of a national action plan on business and human rights	900,000.00
5.	Evaluation for provision of expenditure verification: Safeguarding constitutionnel gains Human Rights defenders and Security	945,210.00
6.	Evaluation for provision of consultancy services on baseline survey for ``Imarisha Haki`` project	1,105,000
7.	Evaluation for provision of Medical Insurance services	23,912,698.00
8.	Evaluation for provision of counselling services during GBSV activities in Kisumu	40,000.00

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

.	Evaluation for provision of consultancy services on development of training manual based on the torture act	585,000.00
10.	Evaluation for provision of development and implementation of a risk enterprise risk management consultancy	998,400.00

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 of the National Commission.

The National Commission's *Executive Management Committee* supports the Secretariat in carrying out its responsibilities.

The National commission is guided by various policies that are reviewed and authorised by the National Commission's leadership board. In some of these policies, special committees are established to facilitate effective management and compliance.

(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

(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

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

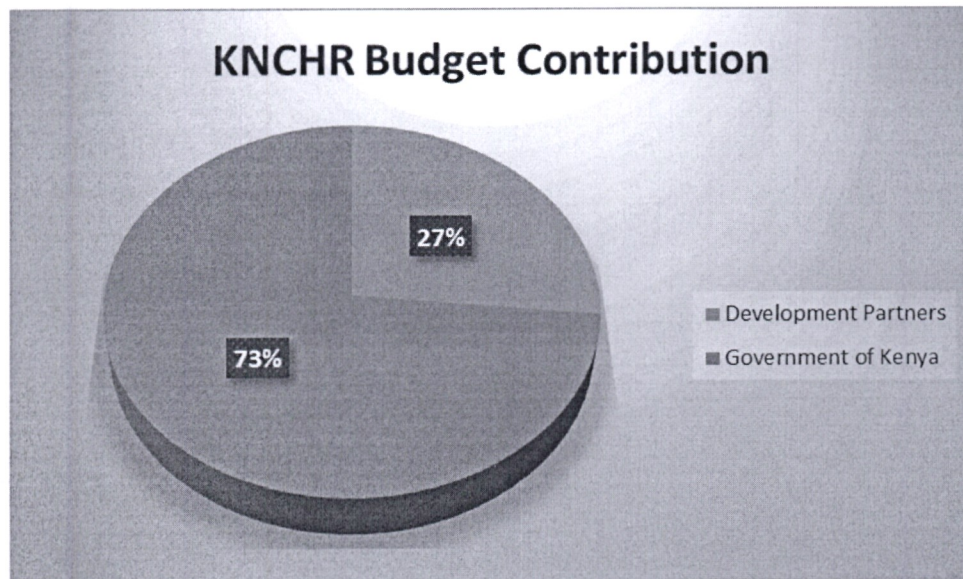
(h) Principal Legal Adviser

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

II. COMMENTARY BY THE CHAIRPERSON

Key Performance Highlights

The total Budget of the National Commission for the 2017/2018 financial year was Kes. 540,282,450. The Commission secured Kes 542,682,182 in funding for this year. Of this amount the Government of Kenya’s contribution was Kes 397,842,845 and the balance of Kes 144,839,337 was the portion funded by development partners. This represents a decrease of Kes 46,770,250 (8%) from the previous financial year’s overall budget. The overall absorption rate in the year 2018/19 was 88%.



Budget contribution from the Government of Kenya was 73% against contribution from development partners of 27%.

Current Year Performance against Prior Year				
Financial Performance	Year to	Year to	Change	%
	30th June 2019	30th June 2018		
	KShs	KShs	KShs	Change
Total Receipts	461,358,792	589,425,432	-128,066,641	-22%
Total Payments	477,774,371	589,380,462	-111,606,091	-19%
Surplus/(Deficit)				
for the Year	-16,415,579	44,971	-16,460,550	-19%

Total receipts decreased by 22% while payments reduced 19% due to reduced budget amount and reduced receipts.

Major Achievements

1. **2,876** human rights complaints from 6 regions screened and processed. Out of these 2,876, 2217 (86.16%) cases received legal and advise while the rest 642 (13.14%) were referred to the KNCHR referral partners for follow up. The referral partnership network remained active as partners seek to firm up monitoring mechanism for timely response. The number of cases that were admitted for further follow up and possible investigations were) 378 (0.70%).
2. **7,625 Community** members reached directly through human rights awareness forums geared towards empowering them to claim their rights. This was mainly POTA awareness.
3. **89** investigations conducted into human rights violations across the country in themed along: counter-terrorism and Human rights; systemic violation of human rights caused by businesses; violations against citizens.
4. **Seventeen (17)** Public Interest Litigation (PIL) cases filed on human rights violations in support of access to justice actions. The commission also attended to 12 ongoing PIL cases from previous years.
5. **Forty five (45)** laws and policies reviewed and **29** advisories issued to ensure enactment of laws and policies that promote respect of human rights by public institutions.
6. **Three hundred and nine (309)** institutions audited for compliance with Human rights Standards audits. The audits were mainly conducted in prisons and other places of detention and reports with recommendations shared with Penal institutions.
7. **1,177 public and private** actors drawn from public and private institutions trained on Human rights topical issues.
8. During the period under review, the KNCHR under the ambit of the taskforce undertook research, prepared proposals on how to operationalize the judgement and thereafter undertook a robust awareness creation, sensitization and public participation targeted to prisoners on death row and life imprisonment. More particularly, the KNCHR undertook sensitization forums in three prisons in Mombasa and Kilifi counties namely: Shimo la tewa maximum, shimo la tewa women and Malindi main. The forums reached out to a total of 409 inmates disaggregated as follows;
Men Inmates: 350-Shimo la Tewa; 50-Malindi
Women Inmates: 9-Shimo La Tewa

Similarly, as part of the public sensitization on the recent developments on the death penalty, the division with the support of EU developed an info graphic that shall be disseminated in the coming quarter.

Outputs recorded:

- *409 inmates were able to understand the recent developments on the death penalty in Kenya, internalize the death penalty taskforce proposals*
- *3 detailed memorandums from all the prisons visited were developed by the inmates and consequently incorporated in the taskforce report.*
- *The final report of the death penalty taskforce that incorporates the inmates' views has been adopted by the Attorney General and is currently awaiting publication in the Kenya Gazette. This report shall be submitted to the Chief Justice and the same shall kickstart the process or resentencing of 10,000 inmates*
- *1 info graphic on the death penalty and the resentencing process developed and ready for dissemination*

Subsequent to the research and extensive public participation, the taskforce finalized its report and handed it to the Attorney General in April 2016 with key proposals on review of laws to operationalize the judgment, a mechanism for resentencing hearings to determine the appropriate sentence to be accorded in light of the judgment and parameters of what ought to constitute life imprisonment

In addition, and pursuant to its mandate to conduct public education, the KNCHR held a public forum to sensitize members of the public on the developments of the death penalty. The forum held on 30th August 2018 drew 40 participants from key stakeholders including the Civil Society Organizations, the Office of the Director of Public Prosecutions, the Judiciary, the police and members of the public and participants were sensitized on the recent developments with regards to the death penalty, the taskforce's mandate and how to submit memoranda to the taskforce.

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

Electoral Justice: Due to the gravity of the cases recorded in 2017 on Sexual and Gender Based Violence, the KNCHR embarked on a comprehensive documentation exercise of the SGBV cases perpetrated in the 2017 General Election in 9 counties¹ with a view of generating a compendium that shall influence action by duty bearers including policy reforms and accountability. The Commission undertook field investigations and documentation missions to ascertain the gravity of sexual violence perpetuated during the 2017 General Election.

This documentation was accompanied by an exercise aimed at addressing the psychosocial needs of the survivors, post-documentation whereby the KNCHR accorded 155 survivors' sessions of therapy and support. The information collected from the witness statements, desktop review, key informant interviews and the focused group discussions culminated into a report titled *Silhouettes of Brutality*

¹ Nairobi, Kisumu, Homabay, Siaya, Migori, Bungoma, Kakamega, Vihiga and Bungoma

What highlights the trends and patterns of these violations against a backdrop of the State obligations to national, regional and international human rights instruments.

The report further incorporates a log summary of all the 201 witness statements recorded by the Commission on the violation of sexual violence. The report concludes by giving key recommendations to 21 key actors with focus on accountability and reforms on the requisite prevention and protection mechanisms of electoral related sexual violence. This report was launched in November 2018 and has now become a useful tool for other organisation to rally on the implementation of the KNCHR's recommendations.

Better Migration Management: The KNCHR in partnership with GIZ under the Better Migration Management (BMM) embarked on a project aimed at enhancing a culture of respect of human rights for all, including migrants in migration management through efforts targeting key stakeholders drawn from state and non-state actors and promoting HRBA in migration governance in Kenya. Focus was also given to advocacy creation on migrant rights, identification of victims of trafficking, strengthening of partnership with key referral partners as well as focus on mainstreaming human rights-based approach in Government policies and processes.

Among the key achievements in the project has been the fact that KNCHR is now identified as a key partner in migration management discussions. KNCHR played a key role in influencing HRBA inclusion in the national migration policy, the curriculum of the Kenya's institute on Migration studies as well as the Kenya's migration profile. There was also involvement of KNCHR in influencing migration dialogues at the regional level through facilitating regional trainings jointly with UNODC on counter trafficking in persons, hosting study visit delegations from other African NHRIs to understand their role in protecting migrant's rights as well as contributing to the Global Compact on migration dialogues among others. Further, there has been increased inquiry to KNCHR by security officers on handling of migrants cases in the period under review. KNCHR issued an advisory to the Senate committee on National Security and Defence detailing migration and human rights interventions undertaken. In addition, 60% of staff of internal staff have been trained on migration rights.

Policy reforms on Intersex persons: The reporting period saw the completion of the intersex taskforce's mandate, the handover of the Report to the Hon Attorney General on 2nd of March 2019 and the launch of the intersex taskforce report on the 2nd of April 2019 at Inter-Continental Hotel. The Commission was subsequently appointed as the Chair and Secretariat of the Intersex Persons Implementation Coordination Committee (IPICC) to lead in the implementation of the recommendations contained in the inter-sex taskforce report. A remarkable outcome is the inclusion of **intersex** persons in the enumeration instruments of the Kenya Population and Housing Census.

The KNCHR directly contributed to this work by providing cogent advisories to the KNBS and duty bearers including Ministries; engaging stakeholders, actively participating in meetings of the Technical Working Committee on the 2019 Kenya Population and Housing Census and advocating for inclusion of intersex; reviewing the enumerators manual as well as its participation in meetings of the now *defunct* Taskforce on Policy, Legal, Institutional and Administrative Reforms Regarding Intersex Persons in Kenya (Gazette vide Gazette Notice No. 4904 on 26th May 2017). The Commission has thus directly contributed to the making of history by putting Kenya in the global map as the first country to expressly have 'intersex' as a sex marker in the Census besides the traditional 'male' and 'female'.

GANHRI Accreditation: As an A status NHRI, the Kenya National Commission on Human Rights must be reaccredited every five years to assess its compliance with the Paris principles. The KNCHR ensured the timely completion of a comprehensive Statement of Compliance to the Global Alliance for National Human Rights Institutions (GANHRI) towards Re-accreditation of the Commission on its “A” status slated the October 2019 session of the Sub-Committee on Accreditation. The KNCHR received positive comments both internally and externally- NANHRI secretariat for instance when sent the draft for their inputs, in an email dated 24th May 2019, responded stating in part: *“The Secretariat of the Network of African National Human Rights Institutions, wishes to commend the exceptional efforts that went into the comprehensive compilation of the Commission’s draft Statement of Compliance.”*

Related to engagements with the international human rights bodies and mechanisms, the Commission continues to be on the global map through various submissions to the UN bodies. In the period under review, the Commission performed at **260 per cent having prepared 13 submissions to international and regional human rights bodies and mechanisms [as against the target of 5 in the Strategic Plan]**. The KNCHR also held two (2) engagements with international and regional human rights bodies and mechanisms.

Monitoring State Compliance with its international human rights obligations: The UPR Process: Kenya is scheduled for the third cycle review by the Human Rights Council Working Group in January 2020. Towards this end, the Commission held **a total of 13 engagements on the Universal Periodic Review with the Civil Society Organizations** towards reporting under the 3rd cycle of the UPR. The engagements saw civil society organizations putting in place a roadmap towards reporting under the 3rd cycle. The roadmap identifies thematic areas, contributing organizations, thematic clusters and convenors, key activities and timelines for completion of the report. The efforts saw a ballooning number of 101 organisations participate in the 25 thematic clusters. For the first time, the Commission actively engaged the Persons with disability cluster, beginning with trainings on the UPR and the role of CSOs in the process to convening several technical meetings to guide them in crafting and refining their report. As a result, the cluster organisations benefited from enhanced knowledge on the UPR process as evidenced in their subsequent engagements and ability to submit a good coalition report within the timelines of 18th July. In an email dated 18th July, one of the Partners wrote to the division thus,

Capacity Building on Human Rights principles and standards: The KNCHR in accordance to its mandate under Section 8 (g) of the KNCHR Act continued building the capacity of state and non state actors on thematic human rights issues. During the period under review, the Commission trained 60 HRDs on migration and human rights in Nakuru, 112 HRDs on their role in the promotion of human rights in Kisii, Kajiado and Garissa, 94 prison officers² on prevention of torture in places of detention, 21 Trainer of Trainers on economic and social rights for Laikipia University lectures and 30 IAU officers trained on prevention of torture.

Setting up of Early Warning and Reporting Mechanisms in Places of Detention

² Kitui Main Prison, Kitui Women Prison, Machakos GK Prison, Machakos Women Prison and Naivasha GK prison

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

The KNCHR with the support of EU embarked on a project within detention facilities aimed at strengthening prison structures in promoting structural reforms against torture and other cruel, inhuman or degrading treatment within detention and custodial facilities. The goal is to ensure torture and other forms of ill-treatment in the Kenya Justice System are prevented through research, awareness creation, inter-agency coordination and capacity building on Early Warning and Reporting Mechanisms (EWRM).

The KNCHR established the EWRM in 13 prisons³ and further trained 200 prison officers, (77 female and 123 male) on the functioning and operationalisation of the mechanism as an essential service delivery practice of ensuring human rights monitoring based on: Data collection, Situational analysis, Collective action and Compliance monitoring to local law and International Instruments. The trainings were accompanied by baseline inspections on the compliance to the international standards and principles on human rights. Monitoring and audit of the functioning of the EWRM set up in the 13 prisons will be carried out in the 2019/2020 FY.

Infusing Human rights in the formulation and amendment of legislation and policies: KNCHR reviewed bills and policies to ensure that they are compliant with the Constitution. During the reporting period, 36 bills as against a target of 24 laws were reviewed whilst 28 advisories as against a target of 24 advisories on bills, legislation and administrative decisions were prepared and submitted to relevant policy makers and focal points on legislation and policy. The seminal report on review of laws and policies on the right to health and the right to water and sanitation in counties is a crucial milestone. Under this latter project, **a total of 24 laws** were reviewed. This brings a total of about **60 laws and policies** reviewed by KNCHR at both national and county levels of government in the financial year 2018/2019. The aim of review was to audit whether the provisions of proposed laws, policies and administrative decisions comply with the bill of rights and international and regional human rights instruments that Kenya is a party to.

Development of National Action Plan (NAP) and Policy on Business and Human Rights: In the period under review, the KNCHR continued working with the Department of Justice and Office of the Attorney General towards the development of NAP and Policy on Business and Human Rights. 23 regional validation forums were held with stakeholders including two interest groups such as women in business and indigenous peoples. This NAP has now been finalized and awaiting launch and adoption. As a result of the development of NAP in Kenya, the Commission has attended several international forums to, make presentations and lobby for its adoption. In particular, KNCHR made a presentation in the UN Forum on BHR in November 2018 and subsequently was invited to share experiences with Uganda as they embarked on development of their NAP.

The government of Kenya hosted the Working Group on Business and Human rights from 2nd - 11th July 2018 for a country visit to audit the status of human rights in relation to business. Subsequently the working group released a comprehensive and insightful report that gave recommendations for the NAP process. The visit came at a time when Kenya was gathering stakeholder's views on the NAP. A direct outcome of this was a validation of the themes that Kenyans had agreed should be addressed by

Kisumu main, Kisumu women, Garissa G.K, Shimo main, Shimo Medium, Shimo women , Langata women, Kamiti maximum, YCTC, Kamiti medium, Kamiti Borstal, Kwale men and Kwale women

our first NAP, through a national survey of human rights impacts linked to business activities in Kenya and a gap analysis.

Subsequently, KNCHR and department of Justices (DOJ) formed a delegation to attend the 41st Session of the Human Rights Council where the Working group officially presented the report. The delegation made oral submissions, highlighting how the findings of the Working Group report have enriched the contents of the NAP. The NAP embraces a mixture of regulation, investment requirements and monitoring of businesses to ensure protection, respect and remedy for violations of human rights. Additionally, the HRC session, Kenya received feedback on gender guidance to sharpen the Governments policy statements and measures targeted at addressing inequality in the business arena.

Challenges

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

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

- *Review of bills:* The short period given for public to participation in the review of bills before parliament continues to be a challenge facing the department. The short period coupled with unavailability of bills in public outlets compromises the Commission's ability to effectively respond to proposed legislation.

The following are recommendations to address the mentioned challenges:

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



Kagwiria Mbogori
Chairperson of the Commission

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Kenya National Commission on Human Rights is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the Kenya National Commission on Human Rights further confirms the completeness of the accounting records maintained for the KNCHR, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

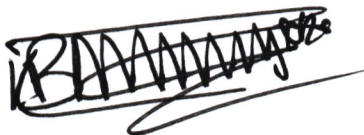
Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

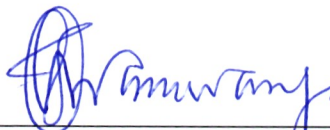
Approval of the financial statements

The Kenya National Commission on Human Rights' financial statements were approved and signed by the Accounting Officer on 26th September 2019.



Commission Secretary/CEO

Name: Dr. Bernard Mogesa



Finance Manager/HAU

Name: John Wamwanga

ICPAK Member Number: 2872

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya National Commission on Human Rights set out on pages 30 to 53, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya National Commission on Human Rights as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya National Commission on Human Rights in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 effective processes and systems of internal control, risk management and overall governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of Kenya National Commission on Human Right to sustain 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.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

07 October, 2020

Kenya National Commission on Human Rights (KNCHR)

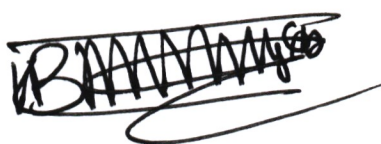
Reports and Financial Statements

For the year ended June 30, 2019

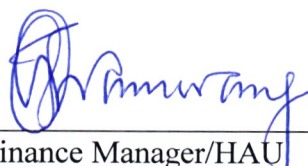
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	76,569,512	190,659,198
Exchequer releases	2	384,789,280	398,766,234
TOTAL RECEIPTS		461,358,792	589,425,432
PAYMENTS			
Compensation of Employees	3	240,360,788	223,400,538
Use of goods and services	4	122,740,147	128,377,737
Other grants and transfers	5	14,000,000	28,440,825
Social Security Benefits	6	5,179,406	9,753,714
Acquisition of Assets	7	1,622,445	11,655,944
Other Payments- Donors	8	93,871,585	187,751,704
TOTAL PAYMENTS		477,774,371	589,380,462
SURPLUS/DEFICIT		(16,415,579)	44,970

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 26th September 2019 and signed by:



Commission Secretary/CEO
Dr. Bernard Mogesa




Finance Manager/HAU
John Wamwanga
ICPAK Member Number: 2872

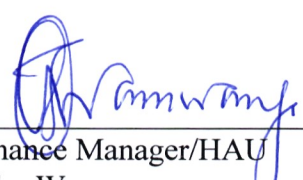
Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	22,167,476	115,942,974
Cash Balances	10		0
Total Cash and cash equivalent		<u>22,167,476</u>	<u>115,942,974</u>
Deposits	15.3	7,940,608	7,940,608
Accounts receivables – Outstanding		1,271,733	1,471,969
Imprests	11		
Staff Debtors	11	115,558	147,272
Cash in Transit	11	4,072,542	0
TOTAL FINANCIAL ASSETS		<u>35,567,917</u>	<u>125,502,823</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12		565,443
NET FINANCIAL ASSETS		35,567,917	124,937,381
REPRESENTED BY			
Fund balance b/fwd		124,937,381	124,892,410
Prior year adjustments	17	(72,953,885)	
Surplus/Deficit for the year		(16,415,579)	44,971
NET FINANCIAL POSITION		<u>35,567,917</u>	<u>124,937,381</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 26th September 2019 and signed by:


 Commission Secretary/CEO
 Dr. Bernard Mogesa


 Finance Manager/HAU
 John Wamwanga
 ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

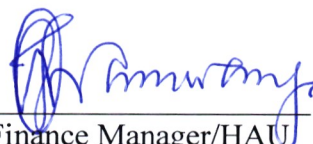
VII. STATEMENT OF CASH FLOWS

		2018-2019	2017-2018
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	76,569,512	190,659,198
Exchequer Releases	2	384,789,280	398,766,234
Payments for operating expenses			
Compensation of Employees	3	(240,360,788)	(223,400,538)
Use of goods and services	4	(122,740,147)	(128,377,737)
Other grants and transfers	5	(14,000,000)	(28,440,825)
Social Security Benefits	6	(5,179,406)	(9,753,714)
Other Expenses- Donors	8	(93,871,585)	(187,751,704)
Adjusted for:			
Changes in receivables		(3,840,591)	(474,107)
Changes in payables		(565,443)	(25,854)
Adjustments during the year	17	(72,953,885)	
Net cash flow from operating activities		(92,153,053)	11,200,953
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(1,622,445)	(11,655,944)
Net cash flows from Investing Activities		(1,622,445)	(11,655,944)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(93,775,498)	(454,991)
Cash and cash equivalent at BEGINNING of the year		115,942,974	116,397,965
Cash and cash equivalent at END of the year		22,167,476	115,942,974

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 26th September 2019 and signed by:



Commission Secretary/CEO
 Dr. Bernard Mogesa



Finance Manager/HAU
 John Wamwanga
 ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	144,839,337		144,839,337	76,569,512	68,269,826	53%
Exchequer releases	395,443,114	2,399,731	397,842,845	384,789,280	13,053,565	97%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	540,282,450	2,399,732	542,682,182	461,358,792	81,323,391	85%
PAYMENTS						
Compensation of Employees	227,574,866	3,453,565	231,028,431	240,360,788	-9,332,357	104%
Use of goods and services	136,933,113	-1,053,833	135,879,280	122,740,147	13,139,133	90%
Transfers to Other Government Units						
Other grants and transfers	14,000,000		14,000,000	14,000,000	0	100%
Social Security Benefits	14,435,134		14,435,134	5,179,406	9,255,728	36%
Acquisition of Assets	2,500,000		2,500,000	1,622,445	877,555	65%
Other Payments- Donors	144,839,337		144,839,337	93,871,585	50,967,752	65%
Total Payments	540,282,450	2,399,732	542,682,182	477,774,371	64,907,811	88%
Surplus/ Deficit				(16,415,579)	16,415,579	

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

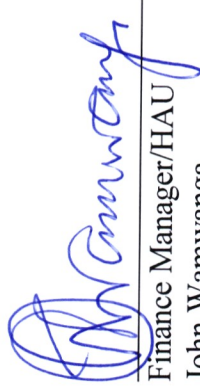
Notes:

- (a) *There was under-receipt by 47% of donor grant funds because KNCHR Donors disburse funds based on the project implementation period that varies from GOK Financial Year. This is just a timing difference.*
- (b) *There was underspending on Use of Goods and Services of 10% because KNCHR did not receive the last Exchequer disbursement. This has led to Pending Bills.*
- (c) *There was underspending on Social Security by 36% (Kes 9.2 million) is netted off under Compensation of Employees Budget line.*
- (d) *The deficit of Kes 16,415,579 is mainly as a result of donor implementation and funds receipt overlapping with GOK Financial Year thus this is a timing difference.*
- (e) *The under-expenditure in the Acquisition of Assets of 65% (Kes 877,555) is mainly due to non-release of Exchequer by the National Treasury. This resulted to Pending Bills.*
- (f) *There is under-expenditure of other payments-donors of 65% because KNCHR did not receive some of the anticipated funds.*

The entity financial statements were approved on 26th September 2019 and signed by:



Commission Secretary/CEO
Dr. Bernard Mogesa



Finance Manager/HAU
John Wamwanga
ICPAK Member Number: 2872

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019


IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	144,839,337		144,839,337	76,569,512	68,269,826	53%
Exchequer releases	395,443,114	2,399,731	397,842,845	384,789,280	13,053,565	97%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	540,282,450	2,399,732	542,682,182	461,358,792	81,323,391	85%
PAYMENTS						
Compensation of Employees	227,574,866	3,453,565	231,028,431	240,360,788	-9,332,357	104%
Use of goods and services	136,933,113	-1,053,833	135,879,280	122,740,147	13,139,133	90%
Transfers to Other Government Units						
Other grants and transfers	14,000,000		14,000,000	14,000,000	0	100%
Social Security Benefits	14,435,134		14,435,134	5,179,406	9,255,728	36%
Acquisition of Assets	2,500,000		2,500,000	1,622,445	877,555	65%
Other Payments- Donors	144,839,337		144,839,337	93,871,585	50,967,752	65%
Total Payments	540,282,450	2,399,732	542,682,182	477,774,371	64,907,811	88%
Surplus/ Deficit				(16,415,579)	16,415,579	

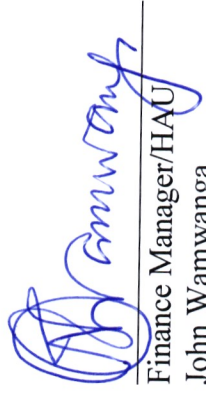
**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

Notes

The entity financial statements were approved by the Commission on 26th September 2019 and signed by:



Commission Secretary/CEO
Dr. Bernard Mogesa



Finance Manager/HAU
John Wamwanga
ICPAK Member Number: 2872

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019 Kshs	Adjustments Kshs	Final Budget 2019 Kshs	Actual on comparable basis Date, 2019 Kshs	Budget utilization difference Kshs
Programme 1					
Sub-programme 1	540,282,450	2,399,732	542,682,182	477,774,371	64,907,811

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

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

XI. 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. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and the institution does not have development projects implemented.

3. Reporting Currency

The financial statements are presented 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 the Entity for all the years presented.

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. However, the entity 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 the receiving entity.

External Assistance

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

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.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

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.

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity 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.

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 Equivalents

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

Restriction on Cash

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

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

As at 30th June 2019, this amounted to Kshs 0 compared to Kshs 0 in prior period.

There were no other restrictions on cash during the year.

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

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

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 on June 2018 for the period 1st July 2018 to 30th June 2019 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 30th June 2019.

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 26 explaining the nature and amounts.

15. Related Party Transactions

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

16. Donor Funds

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

XII. 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	
			2018-2019	2017-2018
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Deutsche Gesellschaft fur Internationale –Migrant Rights (K135,138,145,159)		I	13,229,428	3,422,677
Royal Norwegian Embassy (141)		I	33,224,940	31,500,000
Royal Netherlands Embassy (137,163)		I	-178,995	33,917,648
European Union (132,152,154,160)		I	14,622,925	37,675,157
Open Society Institute for East Africa (K133,139)		I	-1,048,952	8,516,567
German Embassy (K134,140,161)		I	3,000,000	
Danish Development Agency (Danida)/Uraia (K143)		I	0	53,885,500
Freedom House (K151)		I	3,800,898	4,012,000
Other Income		I	9,919,267	4,439,437
Undp Elections		D	0	13,290,212
Total			76,569,512	190,659,198

There were no restricted donations received by KNCHR. KNCHR receives funds from donors to implement and pay (I). However, UNDP elections project in 2017/18 was a direct (D) payment.

2 EXCHQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	82,106,900	84,300,681
Total Exchequer Releases for quarter 2	115,714,450	111,572,153
Total Exchequer Releases for quarter 3	89,198,645	64,550,400
Total Exchequer Releases for quarter 4	97,769,285	138,343,000
Total	384,789,280	398,766,234

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

(Exchequer received was 384,789,280 against a budget of Kes 397,842,845. We received less exchequer because the last request was not released/honoured by Treasury. Included in the amount received was Kes 14,000,000 received towards staff Car Loan & Mortgage)

3 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic salaries of permanent employees	240,360,788	223,400,538
Total	240,360,788	223,400,538

4 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	712,747	942,295
Communication, supplies and services	12,235,476	4,332,831
Domestic travel and subsistence	9,108,379	19,054,450
Foreign travel and subsistence	3,021,212	4,123,816
Printing, advertising and information supplies & services	1,283,699	3,090,651
Rentals of produced assets	50,783,054	50,227,478
Training expenses	1,846,700	1,483,471
Hospitality supplies and services	3,047,848	3,005,792
Insurance costs	25,270,939	26,668,747
Specialized materials and services	3,862,903	2,486,426
Office and general supplies and services	1,696,061	1,064,841
Fuels Oil & Lubricants	3,223,504	4,513,159
Other operating expenses	158,555	1,708,791
Routine maintenance – vehicles and other transport equipment	3,564,604	5,381,629
Routine maintenance – other assets	2,924,466	293,360
Total	122,740,147	128,377,737

Included in Rentals of Produces assets of 50,783,054 is additional rent deposit of Kes 309,096 for Head office Nairobi.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

5 OTHER GRANTS AND TRANSFERS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Other	14,000,000	28,440,825
Total	14,000,000	28,440,825

(These are funds received from GOK towards Mortgage and Car Loan for staff)

6 SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	5,179,406	9,753,714
Total	5,179,406	9,753,714

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

7 ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Refurbishment of Buildings	800,000	57,009
Purchase of Vehicles and Other Transport Equipment		5,057,103
Purchase of Office Furniture and General Equipment	389,745	3,467,160
Purchase of ICT Equipment, Software and Other ICT Assets	432,700	3,074,672
Purchase of Specialized Plant, Equipment and Machinery		
Total	1,622,445	11,655,944

8 OTHER EXPENSES

	2018-2019	2017-2018
	Kshs	Kshs
Other expenses- Donors	93,871,585	174,461,492
UNDP Elections		13,290,212
Total	93,871,585	187,751,704

(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).

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 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)	2018-2019 Kshs	2017-2018 Kshs
Central Bank of Kenya, 01-010-R085(1000181702),Kes		R		1,111,227	13,572,376
GOK, Kenya Commercial Bank, 1103251996, Kes		R		538,846	21,239,210
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes		R		19,678,082	31,956,222
EU/DGSP, Kenya Commercial Bank, 1113793821, Kes		R		8,463	7,941,781
Dutch Embassy(NED), Kenya Commercial Bank, 1103254723, Kes		R		26,456	3,595,825
Danida(GTZ-SJ-German Embassy), Kenya Commercial Bank, 1116749068, Kes		R		4,062	483
EU CEFA (GIZ-Gogo), Kenya Commercial Bank, 1129279790, Kes		R		295,091	1,838,340
Norwegian Embassy, Kenya Commercial Bank, 110321311, Kes		R		294,183	6,159,007
HelAge-GIZ3, Kenya Commercial Bank, 1146399022, Kes		R		90,656	-1,991
Mortgage - KCB					41,054,064
Car Loan - KCB					17,028,482
Less Transfer to Mortgage and Car Loan Scheme					-28,440,825
Kitale-KCB		R		4,834	
Wajir-KCB		R		7,381	
Mombasa-KCB		R		108,215	
Kisumu-KCB		R		(20)	
Total				22,167,476	115,942,974

Regional office running back accounts held at Kenya Commercial Banks at: Kisumu, Mombasa, Kitale and Wajir.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 CASH IN HAND

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency-Petty cash	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

There was no cash at hand at close of the Financial Year as we banked all the cash before closure of the year.

Cash in hand should also be analyzed as follows:

	2018-2019	2017-2018
	Kshs	Kshs
Location 1-Nairobi	0	0
Other Locations		
Total	0	0

[There was no cash held as at 30th June 2019 thus there are no Cash count certificates provided with the financial statements. All the cash balances were banked before closure of the year.]

11 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2018-2019	2017-2018
	Kshs	Kshs
Government Imprests	1,271,733	1,471,969
Staff Debtors	115,558	147,272
Cash in Transit	4,072,542	
Total	5,459,833	1,619,241

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

IMPRESTS AND ADVANCES

**Staff Imprest
and advances**

	Name	Amount Kes
1	Erastus Kamura Doris	(600)
2	Alomba Mundia	(1,500)
3	Benard Kibet Victor	44,169
4	Kamau	(1,000)
5	Kasaine Saibulu Abdi	670
6	Sheikh	700
7	Samson Omondi Cyrus	(2,792)
8	Maweu	(100)
9	Suzanne Chivusia Stella	17,086
10	Wangechi Jane	219,622
11	Hongo	608
12	Lynesther Mureu Washington B	(250)
13	Kiptoo Hezron Krop	1,000
14	Kangerep Kevin	(1,250)
15	Luyego	1,794
16	Ibrahim Kassim	(17,188)
17	Charles Kigotho Thuo	(2,650)
18	Kinyanjui James	229,052
19	Miriti Amos	49,419
20	Wanyoike	(1,000)
21	Anaclays Masaku Janet	6,975
22	Kabaya Alice	65,354
23	Mbuvi	159,567
24	Caroline Nduta Beryl	(10,498)
25	Orao Ruth	2,522
26	Getoboi	(1,003)
27	Maureen Mwadime	(950)
28	Balkheisa Ibrahim	73,750
29	Elijah	(1,250)

Kenya National Commission on Human Rights (KNCHR)
Réports and Financial Statements
For the year ended June 30, 2019

	Rottok	
	Mercy	
30	Asoyong	(9,710)
	Brian	
31	Kituyi	13,900
32	Patience Nyange	270
	Adan	
33	Dalacha	2,386
34	Annemarie Okutoyi	700
35	Dominic Kabiru	5,500
36	Kathambi Gichunge	84,450
	Abel	
37	Sauti	10,800
38	Gatambia Ndungu	430
	Leah	
39	Kembo	18,495
40	Noreen Wewa	13,140
41	Abdkadir Osman	(590)
	Erick	
42	Mutuma	15,000
	Maina	
43	Kariuki	93,793
44	George Morara	138,323
45	Jedidah Wakonyo	148,391
46	James Miriti	(4)
47	Mohammed Shallow	102
48	Peter Odenyo	21,663
49	Kathambi Gichunge	(4)
	Totals	1,387,291

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

12 ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	Kshs	Kshs
Accounts Payables – Deposits and retentions		565,443
Total		-

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

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	123,318,140	116,197,965
Cash in hand		200,000
Accounts Receivables	1,619,241	1,145,134
Accounts Payables		-
Total	124,937,381	117,543,098

14 RELATED PARTY DISCLOSURES

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

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

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

Related party transactions:

	2018/2019	2017/2018
	Kshs	Kshs
Key Management compensation	N/A	N/A
	=====	=====
Transfers to other State Corporations and Semi-Autonomous Government Agencies	N/A	N/A
Transfers to Government Development Projects	N/A	N/A
Transfers from other Ministries Departments and Agencies	N/A	N/A
	=====	=====

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings (Refurbishment of office)		1,200,002
Construction of civil works		0
Supply of goods	17,611,120	12,866,103
Supply of services		0
	17,611,120	14,066,105

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

15.2: DONOR ANALYSIS

Donor Analysis

Donor	Donor	Income	Expenses	Variance
OSIEA	K133	(226,806)	0	(226,806)
NETHERLANDS				
EMBASSY	K137	(178,995)	3,405,919	(3,584,914)
OSIEA	K139	(822,146)	0	(822,146)
NORWAY				
EMBASSY	K141	33,224,940	40,229,697	(7,004,757)
DANIDA	K143	0	(3,579)	3,579
GIZ MIGRANT	K145	0	(31,647)	31,647
FRENCH				
EMBASSY	K146	0	691,610	(691,610)
SOMO	K148	1,292,659	1,424,572	(131,913)
FREEDOM				
HOUSE	K151	3,800,898	0	3,800,898
EU	K152	9,020,411	17,871,541	(8,851,130)
EU-CEFA	K153	5,025,540	6,566,218	(1,540,679)
IPAS	K155	(32,158)	(33,297)	1,139
CRR	K156	0	18,200	(18,200)
OSIEA INTER	K157	0	4,579,807	(4,579,807)
GIZ-IMM 2	K159	13,229,428	13,703,280	(473,852)
EU-DPP	K160	576,974	739,992	(163,018)
GERMAN HRD	K161	3,000,000	2,461,481	538,519
OTHER	054,149	9,919,267	2,247,790	7,671,477
Total		76,569,512	93,871,585	(17,302,073)

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

15.3 SHORT TERM DEPOSITS

Name of Bank	2018 - 2019
	Kshs
Stock	1,999,646
Banker's Guarantee for Fuel - Total Kenya	930,000
Rent deposit -Msa Office	270,000
Rent deposit - CVS Plaza	4,479,962
Rent deposit -Kapenguria	60,000
Celtel deposit	101,000
Safaricom deposit	100,000
Total	7,940,608

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

15.4 REFUNDS

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

1. Dutch
Kes 3,593,665
2. OSIEA
Kes 1,048,952
3. PSAS
Kes 32,158
4. Government of Kenya- Treasury
Kes 21,329,910

15.5 SURPLUS/(DEFICIT)

The deficit of Kes 16,415,579 is mainly as a result of donor implementation and funds receipt overlapping with GOK Financial Year thus this is only a timing difference.

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

16 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		There were no unresolved audit issues during the Financial Year 2018/19		Resolved	

17 PRIOR YEAR ADJUSTMENTS

The prior year adjustments relate to bank balances of KCB-Mortgage and Car Loan funds for FY 2017/2018 of KShs. 29,641,721 and KShs. 72,953,885 for FY 2018/2019 reported as note 9 in the Financial Statements that were transferred to the Mortgage and Car Loan Scheme Fund Account. A separate financial statement has been prepared for the Mortgage and Car Loan Scheme Fund Account. These adjustments affect the Statement of Assets and Liabilities as they result into the reduction of the Fund Balance brought forward. Note that the balance of KShs. 72,953,885 for FY 2018/2019 is cumulative and includes the previous year's (FY 2017/2018) balance of KShs. 29,641,721.

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

PENDING BILLS ACCOUNTS PAYABLE

AS AT 30TH JUNE 2019

	Description of expense	Supplier	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments/Reason for pending
						2,019	2018	
			A	B	C	d=a-c		
1	Payment for facilitation fees for June 2019	STEPHEN WETHO MUSAU	7,000	24/10/2019		7,000		Exchequer not received
2	Payment for purchase of Hard disk	DANOTU KENYA LIMITED	14,698	13/06/2019		14,698		Exchequer not received
3	Payment for 2019 practicing certificate for advocate	LAW SOCIETY OF KENYA	20,360	3/4/2019		20,360		Exchequer not received
4	Payment for Mombasa Offices Cleaning service month of April'19	CHANIA CLEANERS LTD	35,695	11.04.2019		35,695		Exchequer not received
5	Refund for bank charges to GOK from CBK for July-May 2019	KENYA NATIONAL COMMISSION ON HUMAN	42,013	28/06/2019		42,013		Exchequer not received
6	Purchase of new projector for Kitale Office	KEFA MATWETWE OMWENO	47,800	24/05/2019		47,800		Exchequer not received
7	Payment for 2019 practicing certificate for advocate	LAW SOCIETY OF KENYA	51,480	8/1/2019		51,480		Exchequer not received
8	Payment for practicing certificate for 3 advocates	LAW SOCIETY OF KENYA	53,780	11/2/2019		53,780		Exchequer not received
9	Payment for provision of security services month of April 2019	RADAR LIMITED	64,900	01/04/2019		64,900		Exchequer not received
10	Payment for cleaning services HQ offices month of April 2019	CHANIA CLEANERS LTD	68,921	11.04.2019		68,921		Exchequer not received
11	Payment for cleaning services HQ offices month of May 2019	CHANIA CLEANERS LTD	68,921	11.04.2019		68,921		Exchequer not received

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

12	Payment for Public Finance Management conference for Africa for John Wmawanga	INSTITUTE OF CERTIFIED PUBLIC ACCOU	70,000	15/05/2019	70,000	Exchequer not received
13	Payment for Taxi Services month of November & December 2018	JIMCAB SERVICES LIMITED	70,070	5/1/2019	70,070	Exchequer not received
14	Payment for purchase of 5 UPS	MAYDELL BUSINESS SYSTEMS LIMITED	75,000	11/6/2019	75,000	Exchequer not received
15	Payment to Dev Express for License Renewal	STEPHEN OKEYO OTIENO	75,000	10/5/2019	75,000	Exchequer not received
16	Seminar fees to ICPAK for 35th Annual Seminar in Mombasa	INSTITUTE OF CERTIFIED PUBLIC ACCOU	80,000	18/4/2019	80,000	Exchequer not received
17	Payment to attend strategic leadership development course	KENYA SCHOOL OF GOVERNMENT- LOWER K	92,220	17/06/2019	92,220	Exchequer not received
18	Payment for taxi services month of July 2018	JIMCAB SERVICES LIMITED	127,061	3/8/2018	127,061	Exchequer not received
19	Payment for Taxi services month of July and August 2018	JIMCAB SERVICES LIMITED	148,060	9/4/2018	148,060	Exchequer not received
20	Refurbishment of Nursery room	FLEX OFFICE SYSTEMS LIMITED	153,716	1/3/2018	153,716	Exchequer not received
21	Conference package for Endorois Welfare Meeting	HOTEL WATERBUCK LIMITED	155,517	11/9/2015	155,517	Exchequer not received
22	Purchase of laptops, laptops SSP, and UPS installation	MAYDELL BUSINESS SYSTEMS LIMITED	180,000	11/7/2019	180,000	Exchequer not received
23	Payment for taxi services month of August-Sept'18	JIMCAB SERVICES LIMITED	187,594	4/10/2018	187,594	Exchequer not received
24	Payment for provision of office equipment	GEMINIA INSURANCE CO. LTD	224,167	10/8/2018	224,167	Exchequer not received
25	Payment for Kitale Office rent for May and June 2019	AGRICULTURAL FINANCE CORPORATION	260,779	11/4/2019	260,779	Exchequer not received
26	Return ticket to Canada for comm. Morara George	PREMIER SAFARIS	311,005	23/05/2019	311,005	Exchequer not received
27	Payment for internet services month of May 2019	MTN BUSINESS (K) LIMITED	349,773	25/06/2019	349,773	Exchequer not received
28	Payment for supply of assorted stationary items	FROZECK ENTERPRISES	371,947	28/06/2019	371,947	Exchequer not received
29	Office refurbishment	EVOLUTION INTERIOR CONSTRUCTION LTD	379,310	20/05/2019	379,310	Exchequer not received

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

30	Payment of Kisumu Office rent for quarter 4	KENYA REINSURANCE CORPORATION LIMIT	389,087	23/04/2019	389,087	Exchequer not received
31	Return air ticket to South Korea for Comm.Kagwiria Mbogori	ANGANI TOURS AND TRAVEL LIMITED	493,500	11/9/2017	493,500	Exchequer not received
32	Payment for repair of second floor tiles	ANGELS NINE ONE ONE VENTURES LIMITE	604,905	17/06/2019	604,905	Exchequer not received
33	Payment for HQ office rent for 3rd floor	ajeetkumar c.shah AND others	1,498,749	3/4/2019	1,498,749	Exchequer not received
34	Refund for payment made to Heritage Insurance	KENYA NATIONAL COMMISSION ON HUMAN	3,650,318	6/8/2018	3,650,318	Exchequer not received
35	Withholding Tax-Airtel	WITHHOLDING VAT COLLECTION ACCOUNT	435	1/6/2019	435	Exchequer not received
36	Withholding Tax-Danotu Kenya Ltd	WITHHOLDING VAT COLLECTION ACCOUNT	802	13/06/2019	802	Exchequer not received
37	Withholding Tax-Chania Cleaners Ltd	WITHHOLDING VAT COLLECTION ACCOUNT	1,947	11.04.2019	1,947	Exchequer not received
38	PAYE MUSAU	INCOME TAX P.A.Y.E ACCOUNT	3,000	24/06/2019	3,000	Exchequer not received
39	Withholding Tax-Radar Limited	WITHHOLDING VAT COLLECTION ACCOUNT	3,540	01/04/2019	3,540	Exchequer not received
40	Withholding Tax-Chania Cleaners Ltd	WITHHOLDING VAT COLLECTION ACCOUNT	3,759	11/4/2019	3,759	Exchequer not received
41	Withholding Tax-Chania Cleaners Ltd	WITHHOLDING VAT COLLECTION ACCOUNT	3,759	11.04.2019	3,759	Exchequer not received
42	Withholding Tax-Jim Cab	WITHHOLDING VAT COLLECTION ACCOUNT	3,822	5/1/2019	3,822	Exchequer not received
43	Withholding Tax-Safaricom Ltd	WITHHOLDING VAT COLLECTION ACCOUNT	4,761	1/4/2019	4,761	Exchequer not received
44	Withholding Tax-Jim Cab	WITHHOLDING VAT COLLECTION ACCOUNT	6,931	3/8/2018	6,931	Exchequer not received
45	Withholding Tax-Jim Cab	WITHHOLDING VAT COLLECTION ACCOUNT	8,076	9/4/2018	8,076	Exchequer not received
46	Withholding Tax-Flex Office Systems	WITHHOLDING VAT COLLECTION ACCOUNT	8,385	01/03/2018	8,385	Exchequer not received

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

47	Withholding Tax-Hotel Waterbuck Ltd	WITHHOLDING VAT COLLECTION ACCOUNT	8,483	11/9/2015	8,483	Exchequer not received
48	Withholding Tax-jim Cab	WITHHOLDING VAT COLLECTION ACCOUNT	10,232	4/10/2018	10,232	Exchequer not received
49	Withholding Tax-Agriculture Finance Corporation	WITHHOLDING VAT COLLECTION ACCOUNT	14,224	11/4/2019	14,224	Exchequer not received
50	Withholding Tax-MTN Business	WITHHOLDING VAT COLLECTION ACCOUNT	19,079	25/06/2019	19,079	Exchequer not received
51	Withholding Tax-Frozeck Enterprises	WITHHOLDING VAT COLLECTION ACCOUNT	20,288	28/06/2019	20,288	Exchequer not received
52	Withholding Tax- Evolution Interior Construction Limited	WITHHOLDING VAT COLLECTION ACCOUNT	20,690	20/02/2019	20,690	Exchequer not received
53	Withholding Tax-Kenya Re	WITHHOLDING VAT COLLECTION ACCOUNT	21,223	23/04/2019	21,223	Exchequer not received
54	Withholding Tax - Angels Nine One Ventures Limited	WITHHOLDING VAT COLLECTION ACCOUNT	32,995	17/06/2019	32,995	Exchequer not received
55	Payment of final dues	Isalah Mwangela	26,271	22/05/2019	26,271	Exchequer not received
56	Payment for provision of security services for May 2019	RADAR LIMITED	68,440	23/04/2019	68,440	Exchequer not received
57	Payment for provision of security services for January 2019	G4S	98,735	28/02/2019	98,735	Exchequer not received
58	Payment for provision of security services for February 2019	G4S	98,735	1/2/2019	98,735	Exchequer not received
59	Payment for provision of security services for March 2019	G4S	98,735	1/3/2019	98,735	Exchequer not received
60	Payment for provision of security services for April 2019	G4S	98,735	1/4/2019	98,735	Exchequer not received
61	Taking commissioner to bail & bond meeting Naivasha 22nd-24th 2019	Loreen Amwayi	11,050	22/06/2019	11,050	Exchequer not received
62	Taking commissioner to NCAJ meeting in Naivasha 10th-14th	Loreen Amwayi	20,850	10/6/2019	20,850	Exchequer not received
63	Maintainance of PABX	Ontech Communication (K) Ltd	88,500	19-06-2019	88,500	Exchequer not received
64	Advertising on the Kenya Postel Directorty (Coast Entry)	Kenya Postel Directory Ltd	36,192	23-05-2018	36,192	Exchequer not received

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

65	Advertising on the Kenya Postel Directory (Inland Entry)	Kenya Postel Directory Ltd	34,730	23-05-2018		34,730	34,730	Exchequer not received
66	Advertising on the Kenya Postel Directory (Nairobi Entry)	Kenya Postel Directory Ltd	457,686	23-05-2018		457,686	457,686	Exchequer not received
67	Safaricom Usage June 2019 0726 610 159	Safaricom Ltd	879	5/7/2019		879		Exchequer not received
68	Safaricom Usage June 2019 0724 256 448	Safaricom Ltd	213	5/7/2019		213		Exchequer not received
69	Telkom Usage June 2019 020 3969 000	Telkom Kenya	24,409	10/7/2019		24,409		Exchequer not received
70	Safaricom Usage for Huduma Center Makadara - Oct to April 2019	Safaricom Ltd	159,113	21/5/2019		159,113		Exchequer not received
71	Repairs to GK B155F	Westfield Motors Ltd	17,388	Dec-18		17,388		Exchequer not received
72	Cab usage for the month of Oct/Nov 2018	Jimcab Services	195,054	12/6/2018		195,054		Exchequer not received
73	Cab usage for February 2019	Jimcab Services	136,532	3/7/2019		136,532		Exchequer not received
74	Cab usage for April 2019	Jimcab Services	151,496	5/7/2019		151,496		Exchequer not received
75	Cab usage for April/May 2019	Jimcab Services	146,624	6/6/2019		146,624		Exchequer not received
76	Service to GK B155F	Westfield Motors Ltd	59,088	6/30/2019		59,088		Exchequer not received
77	Service to GK B155F	Westfield Motors Ltd	19,000	May-19		19,000		Exchequer not received
78	Service to GK B822G	Transafrica Motors	30,181	May-19		30,181		Exchequer not received
79	Service/repairs to GK A491K	Tymstar Motors	63,568	May-19		63,568		Exchequer not received
80	Service/repairs to GK A490K	Tymstar Motors	82,244	May-19		82,244		Exchequer not received
81	Service/repairs to GK A491K	Tymstar Motors	109,620	May-19		109,620		Exchequer not received
82	Service/repairs to GK A549H	Tymstar Motors	86,663	May-19		86,663		Exchequer not received
83	Supply & fitting of tyres to GK B619M	Open source	100,000	May-19		100,000		Exchequer not received
84	Cleaning Services Kitale Office- May 2019	Skitex Cleaning Services	20,000	May-19		20,000		Exchequer not received
85	Cleaning Services Kitale Office- June 2019	Skitex Cleaning Services	20,000	Jun-19		20,000		Exchequer not received
86	Cleaning Services Mombasa Office- May 2019	Chania Cleaners Ltd	37,642	May-19		37,642		Exchequer not received
87	Cleaning Services Mombasa Office- June 2019	Chania Cleaners Ltd	37,642	Jun-19		37,642		Exchequer not received
88	Cleaning Services Nairobi Office- June 2019	Chania Cleaners Ltd	72,680	Jun-19		72,680		Exchequer not received
89	Security Services Wajir Office- May 2019	G4s Security Offices	98,735	May-19		98,735		Exchequer not received
90	Security Services Wajir Office -June 2019	G4s Security Offices	98,735	Jun-19		98,735		Exchequer not received
91	Security Services Mombasa Office-June 2019	Radar Limited	68,440	Jun-19		68,440		Exchequer not received

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

92	Catering service	Ngong Hills Hotel Ltd	30,000	5/9/2017	30,000		Insufficient funds in the line
93	Catering service	Appleton Resort	225,000	26/7/2018	225,000		Insufficient funds in the line
94	Braille services	Kenya Society for the Blind	114,840	7/12/2017	114,840		The donor fund closed before deliver is completed
95	Airticket to Cairo Egypt for Chivusia	Angani tours and travel	122,000	5/6/2019	122,000		was to be funded on supplementary that wasn't released
96	April 2019 Internet service for Laikipia & Wajir Offices	Safaricom Limited	92,043	1/5/2018	92,043		failed funds check in IFMIS
97	May 2019 Internet service for Laikipia & Wajir Offices	Safaricom Limited	92,043	1/6/2018	92,043		failed funds check in IFMIS
98	June 2019 Internet service for Laikipia & Wajir Offices	Safaricom Limited	92,043	1/7/2018	92,043		failed funds check in IFMIS
99	June 2019 Internet service for HQ, Kisumu, Kitale and Mombasa Offices	MTN Business	368,851	1/10/2018	368,851		failed funds check in IFMIS
100	Taxi services for the month of Sept/Oct 2018	JimCab Services Ltd	166,924	11/7/2018	166,924		insufficient budgetary provision
101	Taxi services in the month of March 2019	JimCab Services Ltd	166,182	4/6/2019	166,182		insufficient budgetary provision
102	Taxi services in the month of May/June 2019	JimCab Services Ltd	141,636	7/5/2019	141,636		insufficient budgetary provision
103	Payment to Postal Corporation Kenya Ltd Couriers for local courier services to the Commission for the month of February 2019 for Headquarter office	EMS	32,865	3/8/2019	32,865		insufficient budgetary provision
104	Payment to Postal Corporation Kenya Ltd Couriers for local courier services to the Commission for the month of February and March 2019 for Regional Office	EMS	11,550	3/11/2019	11,550		insufficient budgetary provision
105	Payment to Postal Corporation Kenya Ltd Couriers for local courier services to the Commission for the month of May 2019	EMS	34,166	6/17/2017	34,166		insufficient budgetary provision

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

106	Payment to Postal Corporation Kenya Ltd Couriers for local courier services to the Commission for the month of May 2019 for Regional Office	EMS	5,780	6/18/2017	5,780		insufficient budgetary provision
107	Payment to Postal Corporation Kenya Ltd Couriers for local courier services to the Commission for the month of November 2019 for Headquarter Office	EMS	59,501	3/7/2019	59,501		insufficient budgetary provision
108	Payment to Postal Corporation Kenya Ltd Couriers for local courier services to the Commission for the month of December 2018 for Regional Office	EMS	25,640	2/13/2019	25,640		insufficient budgetary provision
109	Payment for additional members to Medical insurance cover	Heritage Insurance Company	1,262,507	18/06/2019	1,262,507		insufficient budgetary provision
110	Consultancy services	Francis Owaka	500,000	19/10/2016	500,000		insufficient budgetary provision
111	Return air ticket for chair to NewYork	Attic Tours and Travel Ltd	473,170	03/07/2017	473,170		insufficient budgetary provision
	Grand Total		17,611,120		17,611,120	0	1,022,108

**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 2 - ANALYSIS OF PENDING STAFF RECEIVABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total				1,387,291	1,619,241	

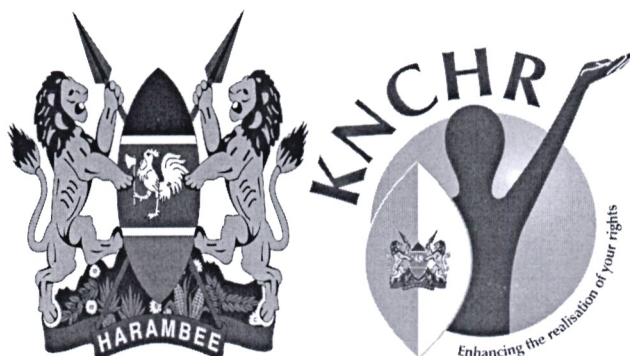
**Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2018/2019
Land				
Buildings and structures	588,043	800,000		1,388,043
Transport equipment	94,459,481			94,459,481
Office equipment, furniture and fittings	86,432,695	389,745		86,822,440
ICT Equipment, Software and Other ICT Assets	49,440,435	432,700		49,873,135
Intangible assets				
Total	230,920,653	1,622,445		232,543,098

NB:

1. The balance as at the end of the year is the cumulative cost of all assets bought forward by KNCHR. Additions during the year should tie to note 7 on acquisition of assets during the year.
2. In addition to the above, during FY19, KNCHR received assets (ICT equipment) from Ministry of Information Communications & Technology State Department of ITC worth Kes 874,500. This amount is not reflected in note 7 because the Commission reports on Cash Basis. The Ministry did not give us equipment worth Kes 1,044,804 out of the total budget of Kes 1,919,303.84 that we submitted to them. This has adversely affected the operations of the National Commission.



KENYA NATIONAL COMMISSION ON HUMAN RIGHTS (KNCHR)

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

TABLE OF CONTENT

I.	KEY ENTITY INFORMATION AND MANAGEMENT.....	1
II.	CORPORATE GOVERNANCE STATEMENT FOR THE FINANCIAL YEAR 2018/2019	9
III.	COMMENTARY BY THE CHAIRPERSON OF THE COMMISSION	19
IV.	STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	27
V.	REPORT OF THE INDEPENDENT AUDITORS ON THE KENYA NATIONAL COMMISSION ON HUMAN RIGHTS(KNCHR).....	29
VI.	STATEMENT OF RECEIPTS AND PAYMENTS	30
VII.	STATEMENT OF ASSETS AND LIABILITIES.....	31
VIII.	STATEMENT OF CASH FLOWS	32
IX.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	33
X.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	35
XI.	EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	37
XII.	SIGNIFICANT ACCOUNTING POLICIES.....	38
XIII.	NOTES TO THE FINANCIAL STATEMENTS	42

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

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

The Commission has its head office in Nairobi with 5 regional offices in Wajir, Kitale, Mombasa, Kisumu and Nyahururu (formerly Laikipia). Currently the Commission has 115 staff. The KNCHR Act provides that the membership of the Commission shall be a Chairperson and 4 members appointed in accordance with the provisions of the Constitution and the Act. At the end of the financial year, the Commission had a Chairperson and 3 members.

Independence of the Commission

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

The Commissions and holders of independent offices: -

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

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

Strategic Direction for the Financial Year 2018/2019

The Commission's strategic direction as outlined in the 2018-2023 strategic plan is structured as follows:

Vision

A society that enjoys human rights and fundamental freedoms.

Mission

To protect and promote human rights and fundamental freedoms through policy, law and practice.

Goal

Increased enjoyment of human rights and fundamental freedoms by all.

Values

The Commission believes in and upholds the following core values:

1. Independence
2. Integrity
3. Equality and Non Discrimination
4. Accessibility
5. Innovation
6. Excellence

Strategic Objectives

In the Strategic Plan, the priorities and work of the Commission are focused around four strategic objectives, namely:

1. To promote and deepen a culture of human rights and fundamental freedoms among the public.
2. To entrench and secure observance of human rights principles and standards by all public and private institutions.
3. To secure appropriate redress, accountability for human rights violations and respect for the rule of law.
4. To enhance efficiency, effectiveness and sustainability of the National Commission.

Functions and Powers of the KNCHR

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

- a) Promote respect for human rights and develop a culture of human rights in the Republic;
- b) Promote the protection and observance of human rights in public and private institutions;
- c) Monitor, investigate and report on the observance of human rights in all spheres of life in the republic;
- d) Receive and investigate complaints about alleged abuses of human rights, except those relating to the principle of equality and freedom from discrimination under the Gender and Equality Commission, and take steps to secure appropriate redress where human rights have been violated;
- e) On its own initiative or on the basis of complaints, investigate or research a matter in respect of human rights, and make recommendations to improve the functioning of State organs;

- f) Act as the principal organ of the state in ensuring compliance with obligations under international and regional treaties and conventions relating to human rights except those that relate to the rights of special interest groups protected under the law relating to equality and non-discrimination;
- g) Formulate, implement and oversee programmes intended to raise public awareness of the rights and obligations of a citizen under the Constitution;
- h) Work with the National Gender and Equality Commission and the Commission on Administrative Justice to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanisms for referral and collaboration;
- i) Perform such other functions as the Commission may consider necessary for the promotion and protection of human rights; and
- j) Perform such other functions as may be prescribed by the Constitution and any other written law.

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

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

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

- a) Issue summons, as it deems necessary for the fulfilment of its mandate;
- b) Require that statements be given under oath or affirmation and to administer such oath or affirmation;
- c) Adjudicate on matters relating to human rights;
- d) Obtain, by any lawful means, any information it considers relevant, including requisition of reports, records, documents and any information from any person, including governmental authorities, and to compel the production of such information for the proper discharge of its duties;
- e) By order of the Court, enter upon any establishment or premises, and to enter upon any land or premises for any purpose material to the fulfilment of the mandate of the Commission, in particular, for the purpose of obtaining information, inspecting any property or taking copies of any documents, and for safeguarding any such property or document;
- f) Interview any person or group of persons;
- g) Subject to adequate provisions being made to meet his expenses for the purpose, call upon any person to meet with the Commission or its staff, or to attend a session or

hearing of the Commission, and to compel a person who fails to respond to a request of The Commission to appear and to answer questions relevant to the subject matter of the Session or hearing;

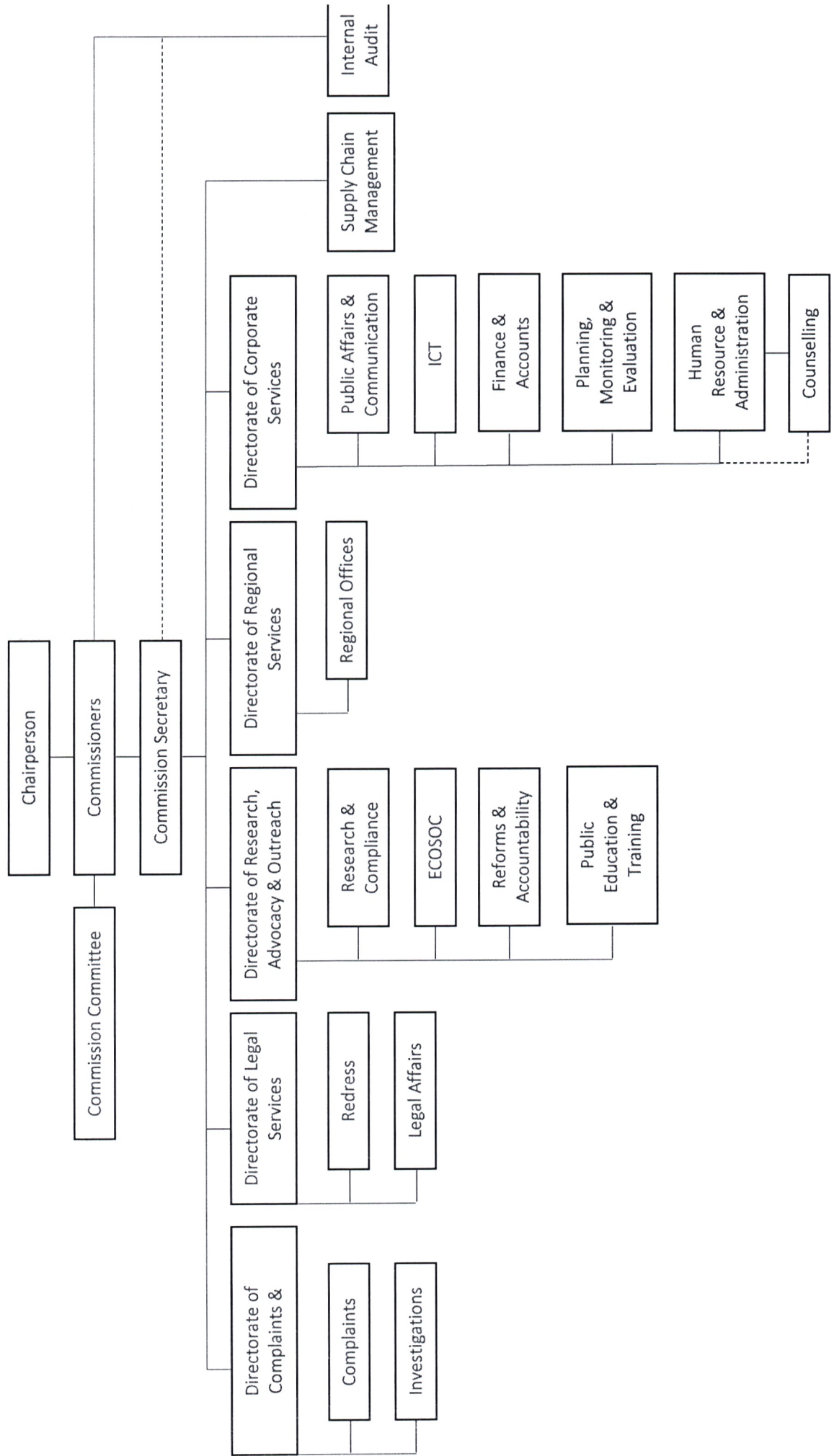
- h) Conduct audits of any public or private institution to establish the level of compliance with the Constitution with regards to integrating the principle of equality and equity in its operations; and
- i) Require any public or private institution to provide any special report on matters relating to the institution's implementation of the principle of equality and equity including gender equity.

(b) Key Management

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




The National Commission's organogram is depicted below:

KENYA NATIONAL COMMISSION ON HUMAN RIGHTS ORGANOGRAM



Key Entity Information and Management (continued)


COMMISSIONERS

	<p>Ms. Kagwiria Mbogori assumed the position of Chairperson – KNCHR in March 2014.</p> <p>At the helm of the Commission she provides strategic leadership for the implementation of the Commission’s strategic plan and is also charged with convening the Corporate Services Directorate and ECOSOC Division as well as overseeing the Central and North Eastern Regional Office.</p> <p>Ms. Kagwiria holds a Master of Laws from the University of Notre Dame, Indiana majoring in International and Regional human rights protection systems, International Humanitarian Law and Transitional Justice, a Bachelor of Laws degree from the University of Nairobi and a Post Graduate Diploma from the Kenya School of Law.</p>
<p>KAGWIRIA MBOGORI CHAIRPERSON</p>	<p>George Morara assumed the position of Vice Chairperson – KNCHR in March 2014.</p> <p>He deputizes the Chairperson in providing strategic leadership for the implementation of the Commission’s strategic plan. He is also charged with convening the Public Education and Training, Research and Compliance Divisions and overseeing the Coast Regional Office.</p> <p>George Morara holds a Bachelor of Arts (Honors) from the University of Toronto, Canada and a Master of Political Science from the University of Windsor, Canada.</p>
	<p>Jedidah Wakonyo Waruhiu assumed the position of Commissioner - KNCHR in March 2014.</p> <p>In her portfolio she is charged with convening the Complaints, Investigations and Redress Directorates and overseeing the Western Regional Office. Commissioner Jedidah also represents the National Commission in the National Council on Administration of Justice and is a member of the Taskforce on Alternative Justice Systems.</p> <p>She is an Advocate of the High Court of Kenya and holds a Master’s Degree in International Human Rights and Humanitarian Law from the University of Nottingham.</p>
 <p>JEDIDAH WAKONYO WARUHIU COMMISSIONER</p>	


Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

	<p>Suzanne Shatikha Chivusia assumed the position of Commissioner - KNCHR in March 2014. In her portfolio she is charged with convening Reforms and Accountability Division and overseeing the Western Regional Office. She represents the Commission at the National Council for Administrative Justice, the National Council for Persons with Disability, the United Disabled Persons of Kenya and the Users and Survivors of Psychiatry in Kenya organizations on the rights of persons with disabilities, Technical Working Group on Minority rights.</p>
<p>SUZANNE SHATIKHA CHIVUSIA COMMISSIONER</p>	<p>She holds a Bachelors of Laws Degree and Master of Arts in International studies from the University of Nairobi, Postgraduate Diplomas from Kenya School of Law and Salzburg Law School; certificates in International Human Rights, Gender and Development, Gender and Disability Mainstreaming, Women's Rights, Monitoring and Evaluation and Contemporary Public Administration Management.</p>

THE SECRETARIAT– KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

	<p>Dr. Bernard Mogesa assumed the position of Commission Secretary in December, 2017.</p>
<p>DR. BERNARD MOGESA COMMISSION SECRETARY/C.E.O</p>	<p>In his portfolio he is charged with the responsibility of ensuring that the mandate of the Commission to foster promotion and awareness of human rights is achieved.</p>
	<p>Dr. Mogesa holds a PhD in Special Needs from America University in London, a Master's Degree in Inclusive Education and a Bachelor's Degree in Education from Moi University, Kenya. Dr Bernard Mogesa is a Certified Professional Mediator.</p>

(c) Fiduciary Management

Commissioners sit on key committees namely, various committees Audit Committee, Finance and Administration Committee, Monitoring and Evaluation Committee and Fund Raising Committee. The Chairperson directs and supervises the work of the Commission. The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

No.	Designation	Name
1.	Chairperson	Ms. Kagwiria Mbogori
2.	Vice Chairperson	Mr. George Morara Monyoncho
3.	Commissioner	Ms. Suzanne Shatikha Chivusia
4.	Commissioner	Ms. Jedidah Wakonyo Waruhiu
5.	Commission Secretary/CEO- Accounting Officer	Dr. Bernard Mogesa

(d) 1 Fiduciary Oversight Arrangements

1. Audit and Risk Committee-Internal Audit
2. Finance and Administration Committee-Finance and Operational matters
3. Monitoring and Evaluation Committee-Program Implementation and reporting
4. Public Finance Management Standing Committee
5. Procurement Evaluation Committee

(d).2 CORPORATE GOVERNANCE STATEMENT

The Kenya National Commission on Human Rights (KNCHR) is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) 2010 and operationalized through the Kenya National Commission on Human Rights Act No. 14 of 2011 (Revised 2012).

The mandate of the Commission is provided for in Articles 59(2) and 249 of the Constitution of Kenya (2010) broadly interpreted as to promote a culture of human rights in the Republic of Kenya through protection and promotion.

Role and functions of the Commission

The functions of the National Commission have been outlined in Section 8 of the Kenya National Commission on Human Rights Act No 14. 2011 (Revised 2012). Additional functions of the National Commission have been provided in Section 27(8) of the Persons Deprived of Liberty Act (2014) and Section 12 of the Prevention of Torture Act (2017).

During the review period the National Commission continued to have representation in other public entities which has been provided in additional legal instruments as outlined below.

1. Membership to the National Cohesion and Integration Commission (NCIC) pursuant to Section 17 (1) (c) of the National Cohesion and Integration Act (2008)
2. Membership to the Witness Protection Advisory (WPA) Board pursuant to Section 3 (p) of the Witness Protection Agency Act (2006).
3. Ex-officio member of the Independent Policing Oversight Authority (IPOA) Board pursuant to Section 9 (1) (c) of the Independent Policing Oversight Authority Act (2011).
4. Membership to the National Legal Aid Service (NLAS) Board pursuant to Section 5 of the Legal Aid Act (2016).
5. Membership to Advisory Board of the Office of the Director of Public Prosecutions (ODPP) pursuant to Section 16 of the Office of the Director of Public Prosecutions Act (2013).
6. Membership to the National Council on the Administration of Justice (NCAJ) pursuant to Section 34 Judicial Service Act (2011).
7. Membership to the Counter-Trafficking in Persons Advisory Committee (CTPAC) pursuant to Section 19 Counter-Trafficking in Persons Act (2010).
8. The Kenya National Commission on Human Rights' mandate was enhanced in 2017 by the Prevention of Torture Act (POTA), 2017 to be the main organ in promoting and protecting the right to freedom from torture and cruel, inhuman and degrading treatment and punishment in Kenya.

Section 12 of the POTA Act bestows upon the Commission the functions of among others; investigating alleged violations; call for information from a public entity or private body to facilitate monitoring of compliance; monitor the compliance by the State with international treaty obligations; issue summons or other orders; recommend effective prevention measures; create awareness among the public; receive reports from public entities with respect to the implementation of this Act, assess and act on the reports with a view to assessing the violations; advise the Government on issues of torture; work with enforcement agencies towards the promotion of compliance with international best practices; and liaise with public

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

entities on the implementation of the right to freedom from torture and cruel, inhuman and degrading treatment or punishment by public and private agencies

9. With regards to rights of inmates, the KNCHR under Section 29 of the Persons Deprived of Liberty Act, sits in the Consultative Committee on Persons Deprived of Liberty that has the core functions of deliberating and resolving matters affecting inmates.
10. Pursuant to the Commission's function of promoting respect for human rights, developing a culture of human rights in the Republic and promoting the protection and observance of human rights in public and private institutions, the Commission by virtue of other statutes sits in key bodies and organs that have an implication on enjoyment of Human Rights. This is also enabled by function 8(j) that mandates the Commission to carry out any such function as may be prescribed by the Constitution and any other written law.
11. The National Commission is a member to the Intelligence Service Complaints Board (ISCB) pursuant to Section 66 of the National Intelligence Service Act (2012).
12. The Commission is a member of the National Council on Administration of Justice (NCAJ) as provided for in the Judicial Service Act.

Non compliance

13. Membership to the Consultative Committee on Persons Deprived of Liberty (CCPDL) pursuant to Section 29 of the Persons Deprived of Liberty Act (2014), continued to be none complainant. The Committee is yet to be inaugurated by the Cabinet Secretary.

Statement of Compliance

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

The Commission is in compliance 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 is in compliance with relevant statutes such as the Leadership and Integrity Act (2012) and Public Officers Ethics Act (2003). The Commission has maintained 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.

In respect to its membership in the Intelligence Service Complaints Board, the National Commission has already written to the Director General of NIS seeking compliance and is now awaiting feedback from the Public Service Commission which is supposed to advise the Cabinet Secretary.

Kenya National Commission on Human Rights (KNCHR)
Reports and Financial Statements
For the year ended June 30, 2019

The Commission submitted its 2017/18 Financial Year Annual Report to both the President of the Republic of Kenya and Parliament as required by Article 254 of the Constitution on Kenya 2010.

Commission Composition

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

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 Chairperson and three members were in office as indicated in the table below.

Table.1 Composition of the Commission 2018/19

Commission Member	Designation	Appointment Date
Kagwiria Mbogori	Chairperson	4 March 2014
George Morara Monyoncho	Vice chairperson	4 March 2014
Suzanne Shatikha Chivusia	Commissioner	4 March 2014
Jedidah Wakonyo Waruhiu	Commissioner	4 March 2014

The fourth Commissioner has to date never been appointed despite the National Commission raising this matter with the National Assembly and the Office of the Attorney General in various instances. This issue has been raised every year with National Government.

Commission Meetings

The National Commission meets at least once every three months in line with its statutory requirements. The National Commission may hold further meetings in line with requirements of the business. The Secretary to the National Commission through the direction of the Chairperson calls for the meetings and also attends as an ex officio member.

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

Commission Member		Meetings
Kagwiria Mbogori	Chairperson	3/4
George Morara Monyoncho	Vice chairperson	4/4
Suzanne Shatikha Chivusia	Commissioner	3/4
Jedidah Wakonyo Waruhiu	Commissioner	4/4
*Dr. Bernard M Mogesa	Secretary to the Commission	4/4

* The Secretary to the Commission is the Chief Executive Officer

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

To ensure effective and efficient oversight of the National Commissions work, each Thematic Area and Regional Office of the National Commission has a Commissioner designated to provide oversight and strategic direction over the planned strategic issues and activities.

Table. 2. National Commissioners' strategic Thematic Areas and Regional Office

Kenya National Commission on Human Rights (KNCHR)

Reports and Financial Statements

For the year ended June 30, 2019

Commission Member	Strategic Thematic area	Regional Office
Chairperson, Commissioner Kagwiria Mbogori	<ul style="list-style-type: none"> • Economic, Social and Cultural Rights • Human Resources and Administration • Member of Witness Protection Agency • Member of National Cohesion and Integration Commission • International Human Rights Reporting Mechanisms • Mediation 	<ul style="list-style-type: none"> • North Eastern • Central
Vice Chairperson, Commissioner George Morara Monyoncho	<ul style="list-style-type: none"> • Research, Public Education Training • Finance, Human Resources and Administration Committee – Chairing • Security and Human Rights • Sexual and Reproductive Health Rights • Human Rights Defenders • Electoral Governance • International Human Rights Reporting Mechanisms • Sexual and Gender Minorities • Mediation 	Coastal
Commissioner Suzanne Shatikha Chivusia	<ul style="list-style-type: none"> • Reforms and Accountability • Indigenous Persons • Taskforce on the Death Penalty - Member • Disability • Correctional Services • International human rights reporting • Mediation 	North Rift
Commissioner Jedidah Wakonyo Waruhiu	<ul style="list-style-type: none"> • Complaints and Investigation • Redress • Audit and Risk Management Committee - Member • Intersex Persons Implementation Coordinating Committee – Chairing • Security and Human Rights • International Human Rights Reporting Mechanisms • Electoral Governance • Member of NCAJ, IPOA and NLAS • Taskforce on Alternative Justice Systems – Member • Mediation 	Western

