

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 JUN 2024

DAY: TUESDAY

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BY:

HON. KIMANI ICHUNGWAT, MP
MAJORITY LEADER

CLERK AT
THE TABLE:

IMZAPU MWALE

REPORT

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THE AUDITOR-GENERAL

ON

**NATIONAL COUNCIL FOR PERSONS WITH
DISABILITIES**

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



National Council for Persons with Disabilities

ANNUAL REPORT AND FINANCIAL STATEMENTS

OFFICE OF THE AUDITOR GENERAL
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2022-2023



Wheelchairs ready for issuance



Launch of Ustawi Scholarship Programme



Presentation of KCB foundation Scholarship Cheque



Beneficiary receiving Tool of Trade Kit



NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

AGPO	Access to Government Procurement Opportunities
APDK	Association for the Physically Disabled of Kenya
BETA	Bottom-up Economic Transformation Agenda BETA
BoD	Board of Director
CCTPMIS	Consolidated Cash Transfer Programme Management Information System
CEO	Chief Executive Officer
CRPD	Convention on the Rights of Persons with Disabilities SDGs.
DFS	Directorate of Film Services
DPO	Disabled Persons Organisation
GDP	Gross Domestic Product
HELB	Higher Education Loans Board
IAAD	International Albinism Awareness Day
ICS	Institute of Certified Secretaries
ICTO	Information Communication and Technology Officer
IDAW	International Deaf Awareness Week
IHRM	Human Resource Management
ILO	International Labour Organisation
IPSAS	International Public Sector Accounting Standards
IPRS	Integrated Population Registration System
KEDIPA	Kenya Disability Parliamentary Association
KFS	Kenya Forest Service
KPC	Kenya Pipeline Corporation
LPO	Local Purchase Order
LSO	Local Service Order
MDAs	Ministries, Departments and Agencies
MOU	Memorandum of Understanding
MTP	Medium Term Plan
NCPWD	National Council for Persons with Disabilities
OAG	Office of the Auditor General
OPDs	Organization of Persons with Disabilities
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSC	Public Service Commission
PWA	Persons with Albinism
PWD	Person with Disabilities
PWSDs	Persons with Severe Disabilities
SCAC	State Corporation Advisory Committee
SCMO	Supply Chain Management Officer
SDG	Sustainable Development Goals
SHG	Self Help Group
SOPs	Standard Operating Procedures
TVET	Technical & Vocational Education Training
USAID	United States Agency for International Development
WAAD	World Autism Awareness Day
WFP	World Food Programme

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B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background Information

The National Council for Persons with Disabilities, (NCPWD), is a non-commercial State Agency established in 2004 by an Act of Parliament (Persons with Disabilities Act, 2003). NCPWD is under the Ministry of Labour and Social Protection. The Council is headed by a Board of directors drawn from key Government Ministries and Organization of/for Persons with Disabilities. The day to day running of the Council is conducted by the Secretariat headed by Executive Director. The Council works in collaboration with government Ministries, Departments and Agencies. It also works with institutions, associations and organizations of and for Persons with Disabilities in its endeavour to promote and protect the rights of Persons with Disabilities' agenda in development.

Our Vision

“A barrier free society for Persons with Disabilities”

Our Mission

“To promote and protect equalization of opportunities and realization of human rights for PWDs to live decent livelihoods”

Our Core Values

1. Inclusivity

The Council is dedicated to all its stakeholders regardless of their diversity.

2. Human dignity

The Council believes that our clients are worthy of honour/respect. We act with self-esteem, impartiality, politeness, respect and courtesy to clients at all times.

3. Equality and equity

We uphold fairness and impartiality for all irrespective of gender, region, socio-cultural background and marital status.

4. Integrity

We will uphold the highest ethical standards, demonstrating honesty and fairness in all our operations at all the levels of the Council

5. Results Oriented

We focus on achieving our objectives as set in all operations. We will uphold competence, high standards, reliability and excellence in our work.

b) Principle Activities

The Council derives its mandate from the Persons with Disabilities (PWD) Act, 2003 which established it and outline its core functions as follows:

1. To issue adjustment orders under Section 24 of The Persons with Disabilities Act, 2003.
2. To formulate and develop policies designed to achieve equal opportunities for Persons with Disabilities, to rehabilitate Persons with Disabilities, protect and promote their rights.
3. To cooperate with the government during national census to ensure that accurate figures of PWDs are established in the country for purposes of planning.
4. To recommend measures to prevent discrimination against Persons with Disabilities.
5. To register Persons with Disabilities, institutions, associations and organizations where services are provided for them.

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Key Entity Information and Management (Continued)

6. To provide assistive devices and other equipment to Persons with Disabilities
7. To pay stipend to persons with severe disabilities and are therefore not trainable in any skills.
8. To carry out measures for public information on the rights of Persons with Disabilities and the provisions of the PWDs Act.

c) Key Management

The Council's day to day management is under the following:

- Board of Directors
- Executive Director as the Accounting Officer
- Head of Departments and
- County Disability Service Officers

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were;

No.	Designation	Name
1.	Executive Director	Harun Maalim Hassan
2.	Head of Accounts	Catherine Wameyo
3.	Head of Registration and Compliance	James Ndwiga
4.	Head of Human Resource and Administration	Ruth Ruraa
5.	Head of Procurement	Esther Muiruri
6.	Head of Public Relations and Communications	Francis Anyenda
7.	Head of Internal Audit	Andrew Manyara
8.	Ag. Head of Programmes	Winfred Mbugua
9.	Chief Finance & Accounts Officer	Anne Kagwi
10.	Chief Economist	Joseph Mwangi
11.	Chief Legal Officer	Susan Wekesa
12.	Chief Disability Services Officer	Rosabel Githinji

e) Fiduciary Oversight Arrangements

The board has established four committees to provide fiduciary oversight on management.

1. The Finance and Procurement Committee
2. Audit and Risk Committee
3. Programmes, Human Resource and Administration Committee
4. Board of Trustees

f) Registered Offices

National Council for Persons with Disabilities
Waiyaki Way, Opp. ABC Place
P.O. Box 66577-00800
Nairobi, Kenya

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Key Entity Information and Management (Continued)

National Council for Persons with Disabilities
Mountain View Office
House No. 195
P.O. Box 66577-00800
Nairobi, Kenya

g) NCPWD Contacts

Tel: +254-20-2375994, 254-20-2314621, 0709-107000, 0800-724333
E-mail: info@ncpwd.go.ke
Website: www.ncpwd.go.ke

h) Principal Bankers

Kenya Commercial Bank
Sarit Centre Branch
P.O. Box 14959
Nairobi, Kenya
Tel: +254-20-3747576
Fax: +254-20-3747576

i) Independent Auditor

Auditor General
Office of Auditor General
Anniversary Towers, University Way
P.O. Box 30084-00100
Nairobi, Kenya
Tel: +254-20-335777
Fax: +254-20-330829

j) Principal Legal Adviser

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

3. The Board of Directors

Mrs. Elizabeth Chesang		Non-Executive Chairperson		
	Date of Birth:	1966	Date of Appointment	23rd Jun, 2023
	Key Qualifications:	Special Needs Education Certificate in Corporate Governance		
	Work Experience:	She has over 30 years' experience in Public Service having served as a Special Needs Education Teacher.		
Dr. Michael Munene		Independent Non-Executive Director		
	Date of Birth:	1982	Date of Appointment	9th Feb, 2022
	Key Qualifications:	PhD in Universal Design and Disability Mainstreaming Master of Arts in Sustainable Design Postgraduate Diploma – Project Management Bachelor of Arts in Interior Design		
	Work Experience:	2010 To Date – Lecturer and Researcher at University of Nairobi Disability Mainstreaming Expert Grant Research Projects on Disability.		
<i>Chair: Audit Committee</i>				
Mr. Joseph Kariringah Lerina		Independent Non-Executive Director		
	Date of Birth:	1970	Date of Appointment	9th Feb, 2022
	Key Qualifications:	Diploma in Community Development and Social Work Certificate in Law Enforcement and Peace Building Initiatives Human Rights Training		
	Work Experience:	Worked as Data Baseline Survey Officer at World Vision Kenya Currently working in VSO Kenya in Right to Education and life to Children with Disability, Educator Facilitator in Disability Championing.		
<i>Member: Audit Committee</i>				

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Mr. Victor Ochieng Onyango		Non-Executive Director / PS Representative, The National Treasury		
 <p><i>Member: Audit Committee; Finance & Procurement Committee</i></p>	Date of Birth:	1979	Date of Appointment	9th Feb, 2022
	Key Qualifications:	Master of Business Administration (Finance)		
	Work Experience:	<p>Currently Assistant Director of Budget at the National Treasury, Budget Department where current responsibilities include preparation of policy documents including the Budget Policy Statement (BPS), the Budget Review and Outlook Paper (BROP) and participating in the preparation of the National Government Budget.</p> <p>Previously served as a Principal Finance Officer at the National Treasury and as a Senior Economist in the State Department for Planning.</p>		
Dr. Sylvia Mochabo Akinsiku		Independent Non-Executive Director		
 <p><i>Chair: Finance & Procurement Committee</i></p>	Date of Birth:	1984	Date of Appointment	9th Feb, 2022
	Key Qualifications:	<p>Doctorate Degree in Sacred Leadership Diploma in Graphic Design & Multimedia Mark Tank & Art College Certificate in Autism Certificate in Attention Deficit Hyperactivity Disorder (ADHD)</p>		
	Work Experience:	<p>Graphic designer with 18 years of experience in Graphic Design, Printing, Branding. Extensive experience in Public Relations/Communication and Neurodevelopmental Disability Advocacy. She is the founder & Executive Director of Andy Speaks for Special Needs Persons Africa.</p>		
Dr. Habiba H Mohamed		Independent Non-Executive Director		
 <p><i>Member: Finance & Procurement Committee</i></p>	Date of Birth:	1977	Date of Appointment	9th Feb, 2022
	Key Qualifications:	<p>Member of the Royal College of General Practitioners (MRCGP) Master in Family Medicine (M. Med) Master in Public Health (MPH) Advanced Certificate – Aviation Medicine (Av. Med) Bachelor of Medicine and Bachelor of Surgery (MBChB)</p>		
	Work Experience:	<p>Currently a Family Physician and Health Systems Strengthening Specialist. She previously worked as, Health Specialist at CARE International, Health Adviser at the Department for International Development (DFID/ UK AID), Health Adviser, Mercy USA for Aid and Development, and Medical Officer, Ministry of Health</p>		

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Ms. Mercy Mugure Gichunge Independent Non-Executive Director



Chair: Programmes, Human Resource and Administration Committee

Date of Birth:	1984	Date of Appointment	9th Feb, 2022
Key Qualifications:	Masters in Philosophy Disability Rights, University of Pretoria Masters of Art, Gender and Development Studies, Kenyatta University Bachelor of Arts Education in English and Literature, Kenyatta University Post Graduate Diploma in Public Relations Marketing and Advertisement - ICM		
Work Experience:	Safaricom PLC, Support Analyst Safaricom PLC, Diversity and Inclusion Champion Ability Africa Media, Founder and Executive Director.		

Ms. Zena Atetwe Jalenga Independent Non-Executive Director



Member: Programmes, Human Resource and Administration Committee

Date of Birth:	1985	Date of Appointment	9th Feb, 2022
Key Qualifications:	Post Graduate Diploma – Kenya School of Law Bachelor of Law (LLB)		
Work Experience:	She currently works at her own Law firm (Rashid & Rashid Advocates) which focuses on Employment and Labour relations Law, Environmental and Land issues, Commercial law, Human Rights & Constitutional Law. She handles litigation as well as other dispute resolutions mechanism.		



Mr. Kenneth Benard Orina Non-Executive Director / PS Representative, State Department for Social Protection



*Member: Programmes Committee;
 Member: Finance Committee*

Date of Birth:	1969	Date of Appointment	14 th July 2022
Key Qualifications:	PhD in Leadership and Governance (JKUAT) Masters in Educational Administration and Planning (Kenyatta University) Bachelor of Education (Moi University) Diploma in Human Resource Management Strategic Leadership program (Kenya School of Government). Senior Management Course - Kenya School of Government)		
Work Experience:	He is the Director of Human Resource Management at the State Department for Social Protection and Senior Citizens Affairs. He has over 28 years' experience in Public Service in more than 10 ministries.		

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Harun Maalim Hassan		Executive Director		
	Date of Birth:	1978	Date of Appointment	1 st December, 2020
	Key Qualifications:	Master of Arts (Public Administration) Bachelor of Arts in Environmental Studies (Planning and Management) Ford Fellow, 2019		
	Work Experience:	He has over 20 years' experience in Public Service (Central Governance and Field Administration) and Community work. He has also served in the Boards of numerous State and Non-State Organisations.		
Ms. Cynthia Monyenye Mosoti		Ag. Corporation Secretary		
	Date of Birth:	1994	Date of Appointment	19 th July 2022
	Key Qualifications:	Post Graduate Diploma in Law (KSL) Bachelor of Laws (LLB) Certified Professional Mediator (MTI East Africa) Member of the Law Society of Kenya LSK.No. P.105/17509/20		
	Work Experience	She is an advocate of the High Court with over 5 years' experience in Private and Public legal profession.		

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4. Management Team

Harun Maalim Hassan		
	Designation	Executive Director
	Date of Appointment	December 2020
	Key Qualifications	Master of Arts in Public Administration Bachelor of Arts in Environmental Studies (Planning and Management) Ford Fellow, 2019
Catherine Amunga Wameyo		
	Designation	Assistant Director Finance & Accounts
	Date of Appointment	August 2009
	Key Qualifications	Master of Business Administration (Finance) Diploma, Computer Studies. Certified Public Accountant ICPAK No. 8964 Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course
James Kariuki Ndwiga		
	Designation	Assistant Director, Registration and Compliance
	Date of Appointment	September 2010
	Key Qualifications	Master of Business Administration, Strategic Management Bachelor of Economics and Sociology, Diploma, Organization Development Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course
Ruth Ruraa		
	Designation	Assistant Director Human Resource & Administration
	Date of Appointment	October 2014
	Key Qualifications	Master of Arts, International Studies Bachelor of Arts, Government Administration and Linguistics IHRM No. 6034 Certified Public Secretary Part I Certified Human Resource Professional (CHRP-K) Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course

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Susan Nafula Wekesa



Designation	Chief Legal Officer
Date of Appointment	February 2021
Key Qualifications	Bachelor of Law (LLB) Post Graduate Diploma in Law (KSL) Certified Professional Mediator MTI/127/01/19 Advocate of the High Court of Kenya LSK No. P.105/10094/13

Anne Muthoni Kagwi



Designation	Chief Finance & Accounts Officer
Date of Appointment	October 2010
Key Qualifications	Master of Business Administration, Finance Bachelors of Business Administration, Finance & Accounts Certified Public Accountant ICPAK No. 9558 Certificate, Senior Management Course

Francis Anyenda



Designation	Assistant Director, Public Relations & Communications
Date of Appointment	October 2012
Key Qualifications	Bachelor of Information Science Post Graduate Diploma, Mass Communication Certificate, Senior Management Course

Esther Njeri Muiruri



Designation	Senior Supply Chain Management Officer
Date of Appointment	October 2020
Key Qualifications	Masters of science Procurement and Contract Management Bachelor of Purchasing and Supply Chain Management Diploma in Purchasing and Supply Chain Management Advanced Certificate in Business Management KISM No. 64286

Andrew Kathurima Manyara



Designation	Chief Internal Auditor
Date of Appointment	May 2019
Key Qualifications	Bachelor of Commerce, Accounting Certified Public Accountant ICPAK No. 20015 Member of Institute of Internal Auditors Member No. 2013172

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Rosabel Wanjiku Githinji



Designation	Chief Disability Services Officer
Date of Appointment	May 2012
Key Qualifications	Master of Social Practice Bachelor of Arts in Social Sciences, Economics and Sociology Diploma, Project Management Certificate, Senior Management Course

Francis Musyoki Makwata



Designation	Senior Disability Services Officer
Date of Appointment	Feb 2011
Key Qualifications	Master of Project Planning and Management Advanced Diploma in Project Management Bachelor of Social Work and Social Administration Certificate, Senior Management Course

Alexander Parsaloi Munyere



Designation	Senior Disability Services Officer
Date of Appointment	December 2014
Key Qualifications	Bachelor of Education, Special Education Certificate, Senior Management Course

Joseph Maina Mwangi



Designation	Chief Economist
Date of Appointment	May 2012
Key Qualifications	Bachelor of Arts, Economics Certificate, Senior Management Course


Daniel Njuguna



Designation	Senior ICT Officer
Date of Appointment	October 2013
Key Qualifications	Bachelor of Science, Computer Applications Diploma, Computer Studies. A++; N++ CSK No. 115842 Certificate, Senior Management Course

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Winfred Wairimu Mbugua

	Designation	Ag. Assistant Director Programmes
	Date of Appointment	February 2010
	Key Qualifications	Master of Business Management (MIS) Bachelor of Science in Information Technology Diploma in Information Systems Analysis and Design Cisco Certified Network Associate (CCNA), CSK No. 115843 Certificate, Senior Management Course

5. Chairperson's Statement



On behalf of the Board of Directors, I am pleased to release the Annual Report and Financial Statements for National Council for Persons with Disabilities for the Financial Year 2022/23. This is also the first report I am releasing as the Chairperson of the Council following my appointment by His Excellency the President on 23rd June 2023.

This report highlights the activities of the Board, the Management and the Staff of National Council for Persons with Disabilities in delivering on its mandate as provided for in the Persons with Disabilities Act 2003. Our achievements during the year are attributed to the continued support of the Government, our Partners and Stakeholders in the disability sector.

To enhance service delivery to persons with disabilities and ensure their participation, we continue to forge and strengthen partnerships with key stakeholders both in private and public sectors to promote disability inclusion in our country. These partnerships are critical in pooling resources to support persons with disabilities amid budgetary constraints and a growing demand for services across the country.

On the legal and policy fronts, to address the legislative gaps that hinder progress in championing the rights of persons with disabilities in Kenya, we made deliberate efforts to partner with the Legislative arm of Government. We hosted a working seminar with the Senate Committee on Labour and Social Welfare and formulated a joint roadmap to address various legislative issues: fast tracking the finalization of the National Disability Policy; enhancing disability mainstreaming in all sectors; boosting registration of persons with disabilities under the new registration system including involvement of county governments in supporting the assessment of persons with disabilities for registration; and funding of disability mainstreaming programmes at all levels. We also commenced engagement with our parent Ministry of Labour and Social Protection plus other stakeholders to finalize the National Disability Policy.

As the new members of parliament began their work on legislation, we organized a consultative meeting with the Kenya Disability Parliamentary Association (KEDIPA) members to identify various areas of collaboration. The two parties agreed to collaborate in lobbying for disability legislative issues such as the pending Persons with Disabilities (Amendment) Bill 2021 and County Governments (Amendment) Bill 2021. Other areas of collaboration include amplifying disability issues on the floors of the Senate and the National Assembly.

Towards the end of the year, we began the process of developing our 2023 – 2027 Strategic Plan to align it with Medium Term Plan IV (MTP IV) and Vision 2030. The development of our new strategic plan comes at a crucial moment for us to align our five-year plan to the Bottom-Up Economic Transformation Agenda (BeTA), which also gives focus on improving the wellbeing of persons with disabilities in Kenya. This exercise will be finalized in the next financial year.

During the year we witnessed the retirement of the Disability Mainstreaming Indicator from the Annual Performance Contract by the Public Performance Management Unit. We find this to be unfortunate as it will greatly erode the gains made in promoting disability mainstreaming in the public sector. We believe that the inclusion of the indicator in public Performance Contracts is important in holding the public sector accountable on the disability agenda. To address this issue, the Board has engaged the Prime Cabinet Secretary's Office and Parliament to have this decision rescinded in future Performance Contracts. Going forward, we will continue collaborating with all stakeholders to realize a disability inclusive society.

A handwritten signature in blue ink, appearing to read 'Elizabeth Chesang'.

Mrs. Elizabeth Chesang
Chairperson

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6. Report of the Executive Director



I am pleased to present our 2022/23 Annual Report and Financial Statements for the National Council for Persons with Disabilities. During this period, the Council continued to offer various programmes and services aimed at transforming the lives of persons with disabilities throughout the country. In achieving this, we continued to advance innovativeness, through forging partnerships with stakeholders and introducing new-thinking into our programmes so as to focus on the expressed needs of persons with disabilities across the country.

During the year, we launched the first-ever Disability Mainstreaming Status Report for the Financial Year 2021/2022. The report highlights the performance of 404 Ministries, Departments and Agencies in implementing the disability mainstreaming indicator as part of the government's Performance Contract. The report further highlights successes, challenges and recommendations on how disability inclusion in public service institutions can be enhanced. In the subsequent financial years, the report will be the point-of-reference to gauge progress on disability mainstreaming in the public sector. The analysis, which is the Council's first high-level publication can be accessed on our website and social media channels.

In enhancing access to basic and higher education for persons with disabilities, we reformed and expanded our education scholarship programmes. In partnership with the University of Nairobi, Higher Education Loans Board and KCB Foundation we launched the *Ustawi* Education Scholarships which is a conglomerate of various scholarship programmes that target learners with disabilities across the country. The *Ustawi* Education Scholarship brings together the Faulu, Wezesha and Hellen McGowan scholarships offered by the Council; the Inuka Disability scholarship offered by the Council through support from Kenya Pipeline Company; the KCB-Foundation scholarship; and NCPWD-HELB Grant Scheme.

On economic empowerment, we continued to empower persons with disabilities through support with grants, enhancing employment and strengthening Organizations of Persons with Disabilities. We were able to support 114 groups of persons with disabilities help their members gain self-sufficiency in generating income and also enable them gain skills and experience in accessing loans for their businesses.

In promoting access to employment for persons with disabilities, we formally took over the full implementation of the NCPWD Career Portal. The portal is a platform aimed at linking job seekers with disabilities with potential employers which was initially developed through the i2i partnership. By the end of the year, 5,849 job seekers with disabilities and 439 employers accessed the portal.

To improve the financial capacity of businesses owned by persons with disabilities to service orders from procuring entities, we supported 11 businesses owned by persons with disabilities that are registered with the National Treasury under the Access to Government Procurement Opportunities (AGPO) affirmative action initiative to finance LPOs, LSOs and contracts awarded by Government procuring entities.

We are also pleased to announce that during the year we began implementing our new programme on Autism and Related Developmental Disabilities. As part of the implementation, we identified 7,653 beneficiaries for the programme. In addition, we developed a monograph and the Standard Operating Procedures (SOPs) for the programme. We were also able to engage Association for the Physically Disabled of Kenya (APDK) through service contract to provide occupational, physio and diet therapy for 1,200 beneficiaries in 10 regions of Nairobi, Mombasa, Nakuru, Kisii, Siaya, Busia, Kisumu, Machakos, Embu and Uasin Gishu Counties where APDK operates.

To bolster access to Council's services for persons with disabilities across the country, we formed a technical committee with Huduma Kenya Secretariat to explore various areas of collaboration including provision of

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Report of the Executive Director (Continued)

Council services through Huduma centres throughout the country under the Huduma's Last Mile service delivery approach.

We also began working with the Ministry of Interior and National Administration to develop a workplan which will lead to onboarding our services on E-Citizen platform so that persons with disabilities can access them seamlessly by a touch of a button on their smartphones. This is in line with government policy on digitization of government services to enhance service delivery.

To enhance service delivery to persons with disabilities and ensure their participation, we continued to forge and strengthen partnerships with key stakeholders. We entered into memoranda of understanding with a number of partners. Some of these include Communications Authority of Kenya to involve persons with disabilities in a 2-year project on measuring the efficiency of Kenya's postal delivery service. We also entered into an agreement with CBM Global to partner in programmes that foster disability inclusion through leveraging on each organization's technical capacities and resources. The partnership will also involve resource mobilization, registration of persons with disabilities and building the capacity of organizations of persons with disabilities to enhance their advocacy activities. We also entered into partnership with United States Agency for International Development (USAID) to enhance inclusion in public service delivery, establish data and knowledge management unit, pursue legal and policy reforms.

As we move forward, we remain committed to providing quality services to persons with disabilities efficiently and effectively.



Mr. Harun Maalim Hassan
Executive Director

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7. Statement of Performance against Predetermined Objectives for 2022/2023

Section 81 subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the Financial Statement, a statement of the Council performance against predetermined objectives.

The Council has four strategic pillars and objectives within the current Strategic Plan for the period 2018-2022. These strategic pillars are:

Pillar 1: Data and Statistics on Persons with Disabilities;

Pillar 2: Empowerment of Persons with Disabilities;

Pillar 3: Disability Mainstreaming; and

Pillar 4: Organizational Capacity Strengthening.

The Council develops its annual work plans based on the above four pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Council achieved its performance targets set for the FY 2022/23 period for its four strategic pillars, as indicated in the table below:

STRATEGIC PILLAR 1		DATA AND STATISTICS ON PWDS
Strategic Objective	Generate, maintain and disseminate reliable information on Persons with Disabilities (PWDs) in Kenya	
Key Performance Indicators	Activities	Achievements
Number of PWDs registered	Register 100,000 and issue PWDs with Disability Cards	60,338 PWDs registered. The under-performance was due to half year budget cut during the year.
STRATEGIC PILLAR 2		EMPOWERMENT OF PWDS
Strategic Objective	Empower PWDs for effective participation in all spheres of life	
Key Performance Indicators	Activities	Achievements
Number of Persons with Albinism (PWAs) supported	Provide sunscreen lotions to 5,000 PWAs. Conduct skin cancer screening to 1,500 PWAs Provide monocular devices to 400 PWAs	Provided sunscreen lotions to 3,818 PWAs. Conducted skin cancer screening to 830 PWAs Provided monocular devices to 400 Learners with Disabilities
Number of PWSDs supported	Provide cash transfers to 47,000 Persons with Severe Disabilities (PWSDs) Households	Disbursed cash transfer funds to 38,118 PWSDs households. The variance of 8,882 beneficiaries was due to Integrated Population Registration System (IPRS) mismatch and natural attrition
Number of persons with autism and developmental disabilities registered	Identify 6,000 Persons with Autism and Developmental disabilities for support	7,653 Persons with Autism and Developmental disabilities were identified and duly registered
Number of persons with autism supported	Provide essential drugs and therapy services to 6,000 Persons with Autism	1,200 Persons with Autism and Developmental disabilities are currently undergoing therapy services in 10 regions
Number of groups supported	Provide economic empowerment to 290 PWDs self- help groups	Provided grants to 117 PWDs self-help groups. The under- performance was due to half year budget cut during the year.

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Number of businesses supported	Provide 50 PWDs owned businesses with LPO financing	Supported 11 PWDs owned businesses with LPO financing
Number of PWDs provided with tools of trade	Provide 365 graduates of vocational training with tools of trade for self-employment	The Council vetted 360 PWDs to be provided tools of trade but none was procured due to half year budget cut. However through our partners, 83 benefited from assorted tools of trade.
Number of PWDs provided with assistive devices	Provide 4,000 needy Persons with Disabilities with assistive devices	Provided 3,539 assistive and supportive devices.
Number of PWDs supported	Provide education support to 2,162 Persons with Disabilities	Provided 2,231 bursaries and scholarships to learners with disabilities.
Number of Institutions supported	Provide support to 20 learning institutions of Persons with Disabilities to improve enrolment capacity and learning environment	Supported 60 PWD learning institutions. Achieved through partnership
Number of organizations supported	Provide grants support to 57 Organizations of Persons with Disabilities for advocacy and awareness activities	Supported 56 OPDs with grants for awareness and advocacy on disability issues.
Number of officers supported for training	Conduct Basic sign language training skills course to 350 workers offering essential services	385 workers offering essential services were trained.
STRATEGIC PILLAR 3		
DISABILITY MAINSTREAMING		
Strategic Objective	To promote mainstreaming of disability in all sectors of society	
Key Performance Indicators	Activities	Achievements
Number of institutions evaluated	Evaluate 419 MDAs placed on performance contract on disability mainstreaming	Evaluated 362 MDAs that implemented disability mainstreaming indicator and reported to the Council.
Disability mainstreaming report in place	Prepare an annual status report on disability mainstreaming	Annual status report prepared
STRATEGIC PILLAR 4		
ORGANIZATIONAL CAPACITY STRENGTHENING		
Strategic Objective	To strengthen the Council capacity for effective and efficient service delivery	
Key Performance Indicators	Activities	Achievements
Number of staff trained	Train 50 Officers in various capacity building courses.	Supported 18 officers in various trainings.
Training needs assessment report in place	Conduct staff training needs assessment.	Training needs assessment report in place
Performance Contract reports	Implement the annual Performance Contracting cross cutting issues	Cross cutting indicators implemented as per the guidelines provided.

8. Corporate Governance Statement

Corporate governance entails structures and system of rules, practices and processes by which an organization is directed, controlled and held accountable. It encompasses authority, accountability, stewardship, leadership, direction and control exercised in organizations. It essentially involves balancing the interests of the many stakeholders in an organization. These include its stakeholders, management, customers/clients, suppliers, financiers, government and the community. Corporate Governance sets frameworks for achieving the objectives of the organization, and creates benchmarks for the measurement of corporate performance and disclosure.

The Council is guided by its core values of Inclusivity; Human dignity; Equality and equity; Integrity; Results oriented which underpin the council's decision-making processes. The Council has at all times endeavoured in delivery of its mandate to comply with the relevant legal principles and the highest ethical standards.

Principles and Guidelines Governing the Board

The Council embraces corporate governance regulations, guidelines and principles governing State Corporations, Directors and Staff as provided mainly in the following Acts:

- The various provisions of the Constitution of Kenya
- Persons with Disabilities Act, No. 14 of 2003
- The Public Finance Management Act, No. 18 of 2012,
- Legal Notice No. 34 2015 (Public Finance Management Regulations)
- State Corporations Act, Chap.446 of the Laws of Kenya
- Leadership and Integrity Act, No. 19 of 2012
- The Public Officers Ethics Act 2003,
- The Employment Act, 2007
- Public Audit Act, 2015
- The Public Procurement and Asset Disposal Act, No. 33 of 2015,
- Public Procurement (Amendment No. 2) Regulations 2015
- Mwongozo – The Code of Governance for State Corporations
- Various Guidelines from Office of the President, the Public Service Commission, Salaries and Remuneration Commission and State Corporations Advisory Committee

The code of conduct requires Directors to:

- Act honestly and in good faith at all times;
- Exercise the highest degree of care, skill and diligence in discharging duties;
- Act in the best interest of the council;
- Exercise independent judgement at all times;
- Understand and accept the principle of collective responsibility;
- Avoid and disclose conflict of interest;
- Maintain confidentiality of information about the organisation;
- Promote transparency and accountability at board level;
- Devote sufficient time and commitment to carry out their responsibilities and attend to organisation's business and
- Promote teamwork within the board and the organization

Board Charter

The Board has a Charter that defines the Board's roles and responsibilities as well as functions and structures. This enables Board members to effectively contribute in governance of the Council by facilitating independent judgement, decision making and professional competencies. The charter does not replace or supersede any statutory laws and regulations that govern the Council.

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Corporate Governance Statement (Continued)

The Council's Board of Directors.

The Council's Board of Directors is the body of appointed members who jointly oversee the activities of the Council. The board is expected to provide strategic direction, exercise control and remain accountable through effective leadership, enterprise, integrity and good judgment. It should be diverse in its composition, independent but flexible, pragmatic, objective and focused on balanced and sustainable performance of the Council. The Board is composed in terms of range and diversity of skills, knowledge, age and experience in various sectors which makes it effective and provides an appropriate balance for the oversight of the Council's mandate. On Constitutional gender threshold, the Board has five (5) women out of nine (9) members.

Appointment of the Board members

The Board of Directors is constituted under Section 4 of the Amended Persons with Disabilities Act, 2003 (Miscellaneous Amendment Act 2017) on the appointment of members of the Council.

The Board consist of –

- a) The Chairperson, who is drawn from organizations of Persons with Disabilities and is appointed by the president;
- b) A representative of the Principal Secretary of the Ministry of Labour and Social Protection
- c) A representative of the Principal Secretary of The National Treasury and Planning
- d) The following persons appointed by the Cabinet Secretary-
 - i. Four persons representing various categories of disabilities, nominated by organizations of Persons with Disabilities.
 - ii. Two persons nominated by organizations for Persons with Disabilities, one of whom shall be from organizations of parents of persons with mental disabilities.

Term limits

Board members hold office for a period not exceeding three years and are eligible for appointment for one more term not exceeding three years. The term limits apply to members representing Ministries in the Council's Board.

The renewal of Board member tenure for a second term is subject to an acceptable evaluation as determined during board evaluations.

Resignation of Board members

Board members may resign at any time by giving notice in writing to the Cabinet Secretary, copied to the Chairperson of the board and the Executive Director of the Council.

The resignation takes effect upon receipt of notice by the appointing authority or at any later time specified therein in the notice.

Chairman of the Board of Directors

The Chairman of the Board is a presidential appointee in accordance with Persons with Disabilities Act and Mwongozo (The Code of Governance for State Corporations). The principal role of the Chairman is to provide leadership to the Board. She chairs board meetings, ensures order and proper conduct of meetings, guides the Board's decision-making process and facilitates effective management of the Board, monitor the performance of the Executive Director and lead the annual Board Evaluation process. She also ensures that the Board is provided with timely and sufficient information to enable it to discharge its duties. She provides quarterly updates on governance matters and any issues thereof to the responsible Cabinet Secretary and State Corporations Advisory Committee (SCAC).

Succession Planning

Appointment of the Board Chair and Board members is staggered to ensure a phased transition.

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Corporate Governance Statement (Continued)

Board of Trustees

The Board of Trustees consists of seven (7) Trustees including the Executive Director. Six (6) of the Trustees including the Chairman are non-executive members. The Board of Trustees is constituted as stipulated in Section 34 of the Persons with Disabilities Act, 2003. During the period the Board of Directors interviewed and recommended four (4) members for appointment as members of Board of Trustees who are yet to be gazetted.

The Board of Trustees administer the National Development Fund for Persons with Disabilities which was established as a permanent Fund under Section 32 of the Persons with Disabilities Act, 2003.

Affairs of the Board of Trustees

The Board of Trustees conducts its affairs in accordance with Persons with Disabilities (National Development Fund for Persons with Disabilities) (Conduct of Business and Affairs of the Board of Trustees) Regulations, 2009.

Board Responsibilities

The Board of Directors provide leadership and strategic direction to the organization. The Persons with Disabilities Act No. 14 of 2003 and the Board Charter define the governance parameters within which the Board exists and operates, specific responsibilities of the Board, its committees and Directors collectively, as well as certain roles and responsibilities incumbent upon Directors as individuals.

The Board is charged with the following responsibilities:

- a) Determine the Council mission, vision, purpose and core values
- b) Review periodically the Council strategic objectives and policies
- c) Review, evaluate and approve on regular basis, long term plans for the Council
- d) Review, evaluate and approve the Council budget and capital investments
- e) Ensure that the procurement process is cost effective and delivers value for money
- f) Ensure effective, accurate, timely and transparent disclosure of pertinent information on the Council's operations and performance
- g) Ensure that the effective processes and systems of risk management and internal controls are in place
- h) Monitor compliance with the constitution, all applicable laws, regulations and standards.
- i) Appoint and appraise the Executive Director and top senior management of the Council

Directors' Remuneration

Directors are paid a taxable sitting allowance for every meeting attended, lunch allowance (in lieu of lunch being provided), accommodation allowance and mileage reimbursement where applicable, as provided in accordance with the guidelines by State Corporations Act. The Chairman is paid a monthly honorarium. Below is a table on Board of Directors and Board of Trustees remuneration individually and collectively.

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Corporate Governance Statement (Continued)

Name	Category	Sitting Allowance	Daily Subsistence Allowance	Guide	Transport	Honoraria	Airtime	Amount
Elizabeth Chesang*	Chair	20,000	36,400	15,100	-	-	-	71,500
Victor Onyango	BoD	680,000	400,400	-	-	-	2,000	1,082,400
Joseph Lerina	BoD	840,000	1,237,600	-	94,860	-	2,000	2,174,460
Micheal Munene	BoD	760,000	455,000	-	9,680	-	2,000	1,226,680
Mercy Mugure	BoD	780,000	400,400	-	46,610	-	4,000	1,231,010
Zena Atewe	BoD	820,000	491,400	196,100	10,360	-	4,000	1,521,860
Bernard Orina	BoD	960,000	473,200	-	10,680	-	4,000	1,447,880
Sylvia Mochabo- Akinsiku	BoD	820,000	418,600	-	11,170	-	2,000	1,251,770
Habiba Mohammed	BoD	640,000	291,200	-	5,900	-	2,000	939,100
TOTAL		6,320,000	4,204,200	211,200	189,260	-	22,000	10,946,660

* Term began on 23 June 2023

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Corporate Governance Statement (Continued)

Declaration of Interest and Conflict of Interest

The Directors are obligated to make a written disclosure of any transaction which would constitute a conflict of interest and to abstain from voting when such matters are being considered during the Board meetings. At every meeting of the Board, an agenda item exists which requires members to make declaration of any interest they may have in the business under discussion. The Council confirms that there were no business transactions with the Directors or their related parties.

Procurement

The Council is a public entity whose procurement and asset disposal procedures are guided by the Public Procurement and Asset Disposal Act 2015. Below is a list of top ten contracts awarded during the year.

No.	Contract Description	Business Name of Contractor/Supplier	Date Awarded	Contract Price/Value
1	Supply and delivery of 9,500 bottles of Nivea Sunscreen Lotions SPF 50 for Children	Adhoc Holdings Company Limited	31/10/2022	21,821,500
2	Supply and delivery of 9,000 bottles of Nivea sunscreen lotions SPF 50 for Adults	Flexi Africa Limited	31/10/2022	21,755,000
3	Provision of medical insurance cover for staff and board of directors	Old mutual General Insurance Kenya Limited	1/10/2022	20,300,001
4	Supply and delivery of Assistive devices (Tricycles, KAFOS, Special seats, Tough riders, Moody cruisers)	Association of the Physically Disabled of Kenya	09/03/2023	17,741,500
5	Provision of Internet services	Safaricom Limited	12/05/2021	7,535,165
6	Supply and delivery of 9,000 bottles of After Sun Lotions for Persons with Albinism	Six-Taz Enterprises	31/10/2022	6,975,000
7	Supply and delivery of Assistive devices (above knee Prosthesis and Hip disarticulation)	Gateway Prosthetics & Orthotics Ltd	09/03/2023	3,980,000
8	Supply and delivery of Assistive devices (Hearing Aids)	Incus ear Hearing and Ent Centre	09/03/2023	2,860,000
9	Supply and delivery of Low Vision Devices-Monocular Telescope	Irengo Investments	05/08/2022	2,800,000
10	Provision of insurance cover for 12 double cabs	Sanlam General Insurance Ltd	17/10/2022	2,606,115

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Corporate Governance Statement (Continued)

Code of Conduct and Ethics

The Code of Conduct and Ethics focuses on ethical conduct and integrity of the Board. It defines Board's commitment to the highest standards of behaviour so as to contribute to the achievement of the National Development Goals.

The Code sets out expectations for individual behaviour necessary to meet these standards and includes requirements and guidance to help the Board members carry out their role with integrity and in compliance with the law.

The Code applies to every Board member, employee and also to contract staff. A breach of the Code will result in disciplinary measures being taken.

Governance Audit

The Board undertakes governance audit of the Council on an annual basis. The purpose of the governance audit is to ensure that the Board conforms to the highest standards of good governance. The governance audit covers the following parameters among others:

- a) Leadership and strategic management
- b) Transparency and disclosure
- c) Compliance with laws and regulations
- d) Communication with stakeholders
- e) Board independence and governance
- f) Board systems and procedures
- g) Consistent shareholder and stakeholder's value enhancement and
- h) Corporate social responsibility and investment

The Executive Director and Responsibilities

The Executive Director is the Chief Executive Officer and is responsible for proper and efficient management of the day-to-day operations of the Council under the policy guidelines of the Board of Directors. The responsibilities of the Executive Director are:

- a) Interpret and implement the decisions of the Board;
- b) Oversee the formulation and implementation of corporate strategic plans, and appropriate policies and procedures within the Council;
- c) Provide organizational leadership and supervision of all departments in order to achieve the Council goals;
- d) Demonstrate commitment to the organization's vision, mission, core values and mandate;
- e) Provide regular, thorough and prompt communication to the Board on key technical, financial and administrative matters;
- f) Effectively represent the organization to stakeholders and enhance its public image; and
- g) Promptly respond to Board members' requests for information.

The Corporation Secretary

Corporation Secretary is the secretary to the Board and guides the Board on governance and statutory matters and is the custodian of corporate governance in the Council.

Board Meetings

Board meetings are held at least four times a year. The Board therefore holds regular scheduled meetings throughout the year and supplementary meetings may be held as and when necessary. In case of non-attendance due to other commitments, such information is communicated to the Secretary, Executive Director and Chairman prior to the date of the scheduled meeting. The Executive Director is a member of all Sub-Committees of the Board except Audit Committee.

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Corporate Governance Statement (Continued)

Best Practice:

- a) Create a year-long Board Meeting Calendar, and any deviations should be agreed upon by all Board Members.
- b) Special Meetings and change of Board meeting venues should be approved by the Principal Secretary

The Board meetings were attended as follows:

Board Membership and Attendance of Meetings

Name	Role	Date Appointed	Date Retired	Meeting attendance
Mrs. Elizabeth Chesang*	Chair	23 rd June, 2023	-	0/7
Dr. Habiba Mohamed	Member	9 th February, 2022	-	7/7
Ms Zena Rashid	Member	9 th February, 2022	-	7/7
Mr. Victor Ochieng	Member	9 th February, 2022	-	5/7
Ms. Mercy Mugure	Member	9 th February, 2022	-	7/7
Mr. Bernard Orina	Member	9 th February, 2022	-	6/7
Dr. Sylvia Mochabo-Akinsiku	Member	9 th February, 2022	-	7/7
Dr. Michael Munene	Member	9 th February, 2022	-	7/7
Mr. Joseph K. Lerina	Member	9 th February, 2022	-	7/7
Mr. Hassan Harun	Secretary	1 st December, 2020	-	7/7

*Term began on 23rd June 2023

Board Committees, Responsibilities and Meetings

The Board delegates certain functions to well-structured committees but without abdicating its own responsibilities. The Board has developed a committee structure that assists in the execution of its duties, powers and authorities. Each Committee is guided by the terms of reference which outlines its responsibilities as mandated by the Board.

The Committees are appropriately constituted drawing membership from amongst the board members with appropriate skills and experience. The Chairperson of the Board, management and external parties/advisors are required to attend the committee meetings only by invitation. Best practice: Members of a committee should be issued with appointment letter containing their roles and responsibilities.

The Committees are expected to operate transparently, ensure full disclosure to the Board and conduct themselves within the rules and procedures set out by the Board. Matters deliberated during committee meetings should be presented to the Board by the respective Chairpersons during the full Board meeting. The Committees are Audit and Risk, Finance and Procurement, Programmes and Human Resource and Administration Committee. The responsibilities and attendance of meetings during the year is as summarized below:

Finance and Procurement Committee

The Finance and Procurement Committee assist the board in fulfilling its oversight responsibilities for fund utilization, allocation, review of budgets and financial reporting and monitoring and verifying procurement actions and ensuring that approved procurement procedures have been applied properly.

The responsibilities of the committee are as follows:

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Corporate Governance Statement (Continued)

- a) Prepare detailed quarterly income and expenditure report on the financial position of the Council and report to the board at every quarter
- b) Review budget for recommendation to the board
- c) Consider financial performance reports and review management responses and actions as appropriate
- d) Ensure appropriate, prudent sustainable and efficient use of Council funds
- e) Monitor the financial reporting process to ensure compliance with all regulatory returns
- f) Bring to the Boards attention all financial matters and potential risk of which it has knowledge that may affect the current or future position of the Council
- g) ensure consistent and correct application of procurement practices

Finance and Procurement Committee Membership and Attendance of meetings

Name	Role	Date Appointed	Date Retired	Meeting attendance
Dr. Sylvia Mochabo-Akinsiku	Chairperson	9 th February 2022	-	6/7
Dr. Habiba Mohamed	Member	9 th February 2022	-	6/7
Mr. Bernard Orina	Member	9 th February 2022	-	7/7
Mr. Victor Ochieng	Member	9 th February 2022	-	5/7

Audit and Risk Committee

The Committee assists the board to monitor, evaluate, make decisions and propose to the board with respect to all auditing, risk management and internal control functions relating to the Council and where appropriate issue instructions to the management for action or make recommendations thereof to the board. The committee has the following responsibilities;

- a) Review the effectiveness of the system for monitoring compliance with laws and regulations and ensure Council's continuity amongst other responsibilities as may be delegated by the Board.
- b) Review and ensure the integrity of financial statements and appropriate accounting principles prior to review and approval by the Board.
- c) Review the effectiveness of the Board's internal control systems and compliance as well as advise the board on risks and mitigation measures.
- d) Review audit reports and make recommendations to the Board.

Best Practice in the operation of the Committee is:

- a) Create an Audit Committee Charter that provides members with direction and consistency.
- b) If possible, rotation of members of the Audit Committee should be minimized, and members should have experience in the Auditing Sphere.
- c) To minimize last-minute implementation or replies, audit minutes and reports should be prepared within 7 days of the meeting.
- d) In order to minimize conflicts of interest, no member of the Audit Committee should also serve on the Finance Committee or any other committee (except Ministry appointees to the Board).

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Corporate Governance Statement (Continued)

Audit and Risk Committee Membership and Attendance of Meetings

Name	Role	Date Appointed	Date Retired	Meeting attendance
Dr. Michael Munene	Chairman	9 th February 2022	-	4/4
Mr. Victor Ochieng	Member	9 th February 2022	-	3/4
Mr. Joseph Lerina	Member	9 th February 2022	-	4/4

Programmes and Human Resource and Administration Committee

The Committee ensures that delegated tasks under programs department are performed and assist the Board in achieving its human, administration, ethical and governance functions through adequate governance policy development, recruitment and staff development programs.

The Committee has the following responsibilities:

- a) Monitor and guide the overall Vision, Mission, Strategy and program plan for the Council
- b) Consider the Council five-year strategic plan, objectives, budgets, performance indicators, business plans, annual work plans and performance contract established to achieve them.
- c) To review and develop criteria and guidelines on the administration of National development fund for Persons with Disabilities and set priority areas for funding and implementation of the fund.
- d) To make proposals to the Board for enhancement of the Council's programmes
- e) Advise the board on all matters regarding the contents of national, regional and international treaties and conventions on the rights of Persons with Disabilities
- f) Oversee and monitor Council's governance framework policies
- g) Review skills and experience of the staff of the Council and recommend to the Board the desired skills and experience for potential new appointments.
- h) Assist and support annual review processes for evaluating the effectiveness of the Board and committees
- i) Appraise the performance of senior management team
- j) Satisfy itself with regards to succession planning, that the processes and plans are in place with regards to the Executive Director and senior appointments.
- k) Address all disciplinary issues arising from the Council's staff

Programmes, Human Resource and Administration Committee Membership and Attendance of Meetings

Name	Role	Date Appointed	Date Retired	Meeting attendance
Ms. Mercy Mugure	Chairperson	9 th February 2022	-	5/5
Ms. Zena Rashid	Member	9 th February 2022	-	3/5
Mr. Bernard Orinah	Member	9 th February 2022	-	5/5

Board of Trustees

The Board of Trustee administers the National Development Fund for Persons with Disabilities.

The responsibilities of the committee are as follows;

- a) To approve payment of grants towards economic empowerment support of Persons with Disabilities

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Corporate Governance Statement (Continued)

- b) To approve payment to learning institutions of Persons with Disabilities with funds for infrastructure and equipment
- c) To provide support for assistive devices and services
- d) To approve payment of scholarship to Persons with Disabilities

There were no Board of Trustees during the period, the Board of Directors interviewed and recommended four (4) members for appointment who are yet to be gazetted.

Board Effectiveness and Evaluation

Best practice requires that Board of Directors conduct self-evaluation of its performance on an annual basis guided by Mwongozo, the Code of Governance for State Corporations and Government policies. Under Mwongozo the Board of Directors should determine its performance criteria and the evaluation outcomes which will form the basis for renewal for a second and final term. The evaluation should cover the Board as a whole, its committees, individual members, the chairperson, the Executive Director and the Corporation Secretary.

Boards of State Corporations should schedule an annual Board self-evaluation activity as part of the Board Almanac which should be communicated to State Corporation Advisory Committee (SCAC) by 31st July of each year. Board evaluations cover the period 1st July to 30th June of subsequent year and should be conducted within the first four months of every financial year.

It is the responsibility of the oversight body which is the State Corporation Advisory Committee to facilitate the annual evaluation. Before conducting a Board evaluation, the previous evaluation report has to be submitted to the Board for their perusal and scrutiny. The evaluation for Financial Year 2022-2023 was done on 27th July 2022. The review procedure includes the following steps: each member analyses the chairman of the board individually; the chairman evaluates each member; all members evaluate the CEO; and finally, each member is subjected to a peer evaluation. The findings of the evaluation are taken into consideration for designing corrective actions and training courses for the Board.

The criteria used for evaluation is as follows:

- Effective preparation for and participation at meetings
- Understanding the organisation, mandates, strategic thrust of the Council
- Ability to take an independent view on matters brought for discussion
- Communication with fellow directors, management and stakeholders
- Regular attendance of meetings
- Keeping abreast with latest developments, including awareness and compliance with regulatory guidelines

Board Induction and Continuous Skills Development

The Board provided its Board members with an effective induction program at the point of entry in order to familiarize them with their responsibilities as directors, general principles of corporate governance and Board practices.

The Board ensured that a competence needs assessment was carried out periodically and an annual development plan prepared to address identified gaps. Board members were provided with access to notice of Continuing Development Programs that are designed to keep members abreast of the latest development in sector best practices, corporate governance and critical issues relating to the operation of public sector Boards. All 8 new board members were inducted on corporate governance so that they can understand their mandate and responsibilities as provided for in the Mwongozo Code of Conduct, the board was trained on the duties, roles and responsibilities of the Audit Committee in the public sector on 7th -9th October 2022.

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Corporate Governance Statement (Continued)

In addition, members attended an induction workshop conducted by the State Corporations Advisory Committee (SCAC) in conjunction with Institute of Certified Secretaries (ICS) from 24th-26th April 2023.

Internal Controls and Risk Management

The Board has the responsibility of identifying internal risk exposure and developing measures to mitigate against the identified risks. The Board reviews and monitors the development and implementation of systems on internal controls and risk management practices. The Board has delegated the day-to-day management of risks to management through systems and processes carried out on day-to-day basis.

Relationship with Stakeholders

The Board values the importance of complete, timely, transparent and effective communication with its stakeholders for building and maintaining their trust and confidence by providing regular information on its activities and addressing their concerns whilst having regard to legal and strategic considerations.

The main avenues for communication are through press releases, stakeholder forums, publications and annual reports and financial statements. The Board has continued to encourage electronic communication through publishing documents in the Council website www.ncpwd.go.ke and has endeavoured to ensure that the website is highly interactive and contains relevant information.

Additionally, the Board has dedicated staff to deal with complaints and public relations effectively, efficiently and as expeditiously as possible. The Board has an established mechanism of receiving, resolving and giving feedback on complaints referred to it by its stakeholders. The Board submits quarterly reports to the Commission of Administrative Justice on complaints handling and management.

Compliance with Laws, Regulations and Standards

During the year, the Board complied with all the relevant Laws, Regulations and Standards.

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9. Management Discussion and Analysis

The Council's Operational and Financial Performance

In this section, we look at the performance of the Council during the financial year 2022/23 by examining the various activities, programmes and services that were offered to persons with disabilities across the country. This is in realization of the mandate of the Council as provided for in the Persons with Disabilities Act No. 14 of 2003.

The implementation of the programmes and activities in the year came against the backdrop of a new government that assumed office in September 2022.

1. Cash Transfer for Persons with Severe Disabilities Programme

The Cash Transfer programme for households with persons with severe disabilities is a Vision 2030 Flagship project under the consolidated cash transfer programmes implemented by the State Department for Social Protection and the National Council for Persons with Disabilities. The programme which started in the financial year 2010/2011 is aimed at improving the lives of persons with severe disabilities by empowering and strengthening the capacity of caregivers in such households. Currently, the programme targets 47,000 households with persons with severe disabilities. It entails the provision of a cash stipend of Ksh. 2,000 to the household every month paid bi-monthly.

In the financial year 2022/23, the Council disbursed cash transfer funds to 38,118 households with persons with severe disabilities, through the six (6) Inua Jamii programmes contracted payment service providers - KCB Bank, Equity Bank, Post Bank, Cooperative Bank, KWFT Bank and National Bank.

During the year, the Council with the support of the Directorate of Social Assistance, rolled out a nation-wide targeting exercise to replace 8,882 exited beneficiaries. The exercise involved a multi-agency approach that included officers from the State Department for Social Protection, the Ministry of Interior and National Administration, Organizations of Persons with Disabilities (OPDs) and local leaders.

In addition, the Council with the support of the Central Planning and Monitoring Unit of the State Department for Social Protection carried out an impact assessment of the programme. The overall objective of the assessment was to evaluate the effectiveness of the cash transfer for persons with severe disabilities to the households. The assessment was conducted in 10 counties of Kilifi, Kitui, Nyeri, Busia, Vihiga, Narok, Kisumu, Kajiado, Isiolo and Nairobi. The findings of this assessment will be used to inform policy and improve the design of future interventions targeting persons with severe disabilities.

In addition, during the year, the Council provided grants to learning and social care institutions that give support to persons with severe disabilities who need extensive support. In total, the Council supported 11 schools with grants for development of infrastructure and equipment. The Council also provided economic empowerment support to 90 self-help groups of parents/caregivers of persons with severe disabilities for income generating activities.

During the year, the Council in conjunction with the State Department for Social Protection and Senior Citizen Affairs in partnership with stakeholders held the 3rd Social Protection Conference week in April 2023 at the Kenya School of Government, Nairobi. The conference was officially opened by His Excellency the President of the Republic of Kenya. The support from the Council went towards overall coordination of the conference, facilitating participation of staff from the Council and caregivers of persons with disabilities and facilitation of sign language interpretation during the conference.

Additionally, during the year, the Council in collaboration with the Department of Film Services produced a documentary on the Cash Transfer programme.

Management Discussion and Analysis (continued)

2. Albinism Support Programme

The Albinism Support Programme is designed to improve the welfare of persons with albinism through provision of sunscreen lotions, after sun lotions, protective clothing, eye care services and skin cancer screening & treatment. The programme is also aimed at sensitizing communities in all the 47 counties on albinism to end stigma, discrimination and violation of human rights. During the year, 3,818 persons with albinism continued to collect sunscreen lotions and after sun lotions from hospitals across the country.

The Council also supported 24 groups with grants for economic empowerment. The grants aim to help persons with albinism gain self-sufficiency in generating income and to enable them gain skills and experience in accessing loans for their businesses.

To improve efficiency in the programme, the Council with a team from the Ministry of Health (Dermatologists & skin specialists) organised a cancer screening activity in 16 counties of Kisii, Nyamira, Siaya, Bungoma, Kakamega, Vihiga, Nandi, Uasin Gishu, Nakuru, Kiambu, Kwale, Kitui, Meru, Kilifi, Mombasa and Nairobi where 830 persons with albinism were screened for skin cancer. Six (6) persons with albinism were identified with early signs of skin cancer and were treated with cryotherapy while 13 were referred to various government hospitals for further treatment. In addition, the Council provided monocular devices to 400 learners with albinism.

Further, the Council in partnership with Kwale County Government and various stakeholders celebrated the International Day of Persons with Albinism on 13th June, 2023.

3. Autism and other Related Developmental Disabilities Programme

The World Health Organization estimates that one out of 59 children are born with autism and other related developmental disabilities which includes, Cerebral Palsy, Down Syndrome, Epilepsy and Intellectual Disabilities. The complexities underpinning autism and other related developmental disabilities make it difficult to be detected and understood. The lack of understanding and recognition has led to stigmatization, discrimination and isolation of affected persons.

This is a new programme that became operational during the financial year. The programme targets 6,000 persons with autism and other related developmental disabilities through early identification and management, including referral care; provision of therapy i.e., diet therapy, occupational therapy, speech therapy, essential drugs and supplies; and provision of adult diapers for those with severe disabilities.

During the year, the Council engaged APDK through service contract to provide occupational, physio and diet therapy for 1,200 beneficiaries in 10 regions (Nairobi, Mombasa, Nakuru, Kisii, Siaya, Busia, Kisumu, Machakos, Embu and Uasin Gishu Counties).

4. The National Development Fund for Persons with Disabilities

The National Development Fund for Persons with Disabilities is a permanent Fund established through the Persons with Disabilities Act, 2003 for the benefit of Persons with Disabilities in Kenya. The Fund was established through a Gazette Notice in 2009. Under the Fund, the Council is implementing several programmes aimed at improving the welfare of Persons with Disabilities. These include:

4.1 LPO Financing Programme

LPO financing has become one of the best approaches for businesses looking for funds to finance Local Purchase Orders, Local Service Orders or contracts. LPO financing comprises funds granted by loan lenders to enable contractors and vendors to obtain working capital to complete work orders and local purchase orders in respective procuring entities. The motive is to ensure continuity of operations irrespective of the lack of working capital.

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Management Discussion and Analysis (continued)

The LPO Financing Programme at the Council supports businesses of persons with disabilities that are registered with the National Treasury under Access to Government Procurement Opportunities (AGPO) affirmative action initiative to finance LPOs, LSOs and contracts awarded by Government procuring entities. The programme aims to improve financial capacity of businesses owned by persons with disabilities to service orders from the procuring entities.

During the year, the Council provided LPO financing to 11 persons with disabilities' owned businesses registered under AGPO.

4.2 Tools of Trade

The Tools of Trade empowerment programme for Persons with Disabilities seeks to provide beneficiaries with employment and wealth creation opportunities in selected sectors such as catering, automotive engineering, agriculture, beauty, and domestic services. This is achieved through the provision of start-up tool kits to start their own businesses. During the year, the Council supported 83 persons with disabilities through support from partners.

4.3 Education Support Programme

The Education Assistance Support Programme aims to increase enrolment, retention and completion rates of learners with disabilities for eventual engagement in decent and gainful employment. The Council offers education assistance to learners with disabilities in secondary schools and universities through provision of bursaries and scholarships.

During the year, the Council provided scholarships to 2,372 learners with disabilities through the various scholarships offered by the Council in collaboration with various partners including Kenya Pipeline Company, the KCB-Foundation, and the Higher Education Loans Board.

4.4 Advocacy and Awareness Creation

Advocacy, lobbying and awareness campaigns play a crucial role in profiling the agenda for protecting the rights of persons with disabilities as well as creating awareness on disability issues. During the year, the Council supported 22 Organisations of Persons with Disabilities (OPDs) to carry out advocacy on disability issues including observing various disability calendar events.

4.5 Infrastructure and Equipment Support to Learning Institutions Programme

This Programme facilitates the maintenance and growth of institutions and organizations which provide education or social care services to persons with disabilities in order to improve enrolment capacity and quality of learning by learners with disabilities. Support is provided to educational institutions including Special Schools, Special Units, Social Service and Care Institutions. During the year, the Council supported one (1) institution in Migori county with grants for equipment in partnership with Kenya Rural Roads Authority to improve enrolment capacity and learning environment for persons with disabilities

4.6 Assistive Devices & Services Programme

The programme on assistive devices and services is aimed at improving mobility and independent living by Persons with Disabilities. During the year, the Council supported 939 persons with disabilities across the country with various assistive devices which included hearing aids, crutches, wheelchairs, tricycles, white canes, and walking appliances. In addition, the Council supported 378 workers offering essential services for training in Kenya Sign Language at the Kenya Institute of Special Education.

4.7 Registration of Persons with Disabilities

The Council continued to register persons with disabilities throughout the country in partnership with a number of stakeholders including the Ministry of Health headquarters and at the county level. The registration process is aimed at establishing and maintaining a database of persons with disabilities so as to enable them to

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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Management Discussion and Analysis (continued)

access the services offered by the Council. Registration is also important in establishing the data and statistics of persons with disabilities in Kenya. During the year, the Council registered 39,782 persons with disabilities.

5. Public Information and Awareness Creation

Information is a critical aspect in enabling the public to make informed choices and decisions in their day-to-day activities. It also enhances understanding among public on their rights and privileges thus enabling them to understand the environment in which they are working. To achieve this, the Council continued to sensitize the public and create awareness on disability through a number of activities.

During the year, the Council partnered with the Directorate of Film Services (DFS) to produce a documentary on the impact of cash transfers on households with persons with severe disabilities in Machakos, Kiambu and Nairobi counties.

The Council continued to sensitize the public and create awareness on disability issues including awareness on the Council activities and programmes. To this end, the Council participated and facilitated persons with disabilities observe the International Deaf Awareness Week (IDAW). The culmination of this was the celebrations held on 30th September 2022 in Kilifi County and the International Day of Sign Languages that was observed on 23rd September 2022 at the Holy Family Basilica, Nairobi. Both events were marked under the theme **“Building Inclusive Communities for all”**. The Council also in partnership with stakeholders observed the International Day of Persons with Disabilities at the Counties with the national celebrations being held in Narok County. The theme for the Day was **“Transformative solutions for inclusive development: the role of innovation in fuelling an accessible and equitable world.**

In addition, the Council published four (4) issues of its quarterly Usawa na Haki newsletters which were circulated to staff and external stakeholders. Further, the Council continued to engage with the media to publicize its activities and programmes such as coverage during; The launch of Ustawi Scholarship programme held at the University of Nairobi in May, 2023; the launch of the Disability Mainstreaming Status Report in March 2023; the launch of issuance of the new generation disability identification cards in November 2022; the consultative meeting with the Kenya Disability Parliamentary Association (KEDIPA) to identify various areas of collaboration in October 2022; presentation of donation of Ksh. 1 million and a disability - friendly vehicle from the late Helen Mary Margaret McGowan at the National Council for Persons with Disabilities Headquarters in October 2022 among others. Some of the media where the Council programmes and activities were captured included, the Times Newspaper, People Daily, NTV, Citizen TV, Lolwe TV and Radio, Mt Kenya TV, Coro FM, Njata TV and Standard.

During the year, the Council also published and distributed various IEC materials including the service charter, brochures, calendars, notebooks among other. Further, the Council continued to regularly update its website and social media platforms including Twitter and Facebook and YouTube with content on its programmes and services.

6. Disability Mainstreaming

Disability mainstreaming entails accessibility and inclusion of Persons with Disabilities in the social economic development agenda. During the year, the Council published the Disability Mainstreaming Status Report for the year 2022/2023. The report highlights the performance of 404 Ministries, Departments and Agencies in implementing the disability mainstreaming indicator as part of the government’s Performance Contract. The Council also through the NCPWD Career Portal on boarded 439 employers and 5,849 job seekers with employment respectively.

The Council sensitized 415 MDAs on the FY 2022/2023 Disability Mainstreaming indicators and reporting system. The sensitization was aimed at building the capacity of MDAs to effectively implement the 19th Performance Contracting Cycle disability mainstreaming indicator and thus improving overall inclusiveness in government service delivery. The Council also sensitized its officers on the indicator. Further, the Council

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Management Discussion and Analysis (continued)

continued to update the NCPWD Disability Mainstreaming Reporting Portal to improve the user experience for MDAs.

During the year, the Council reviewed the implementation of the Disability Mainstreaming Performance Indicator under the 19th Performance Contracting Cycle. Out of the 419 Ministries, Departments and Agencies (MDAs) contracted under the 19th PC cycle, only 362 were evaluated.

During the year, the Council received communication of the retirement of the Disability mainstreaming indicator in the next Performance Contract for the next financial year. To this end, the Council continued to lobby with the office of the Prime Cabinet Secretary for the reinstatement of the Disability Mainstreaming Performance Indicator in the guidelines for the financial year 2023/24. In addition, the Council engaged with the Department of Social Development in the Ministry of Labour and Social Protection to develop strategies to finalize and launch the National Disability Policy.

7. Access to Government Procurement Opportunities (AGPO)

The AGPO programme is an affirmative action aimed at empowering disadvantaged groups by giving them more opportunities to do business with government. The programme aims to facilitate the enterprises owned by youth, women and Persons with Disabilities to participate in government procurement. This programme is part of the implementation of the government policy of reserving 30% of government procurement opportunities for the Youth, Women and Persons with Disabilities.

In the financial year 2022/23, the Council awarded tenders/contracts to the Youth, Women and Persons with Disabilities worth Kshs. 78,389,407 as follows:

Category	Award in Kshs.
PWD	27,561,290
Youth	28,157,260
Women	22,670,857
Total	78,389,407

8. Monitoring Programmes and Activities

In the financial year 2022/23, monitoring of the Council programme activities continued in Counties. The findings of monitoring are used to improve the services offered by the Council and also track how desired target outputs are being achieved. Some of the programmes activities undertaken included monitoring and evaluation of grants to Self Help Groups and Tools of trade beneficiaries in Mombasa, Kwale, Kilifi, Makeni, Machakos, Kiambu, Kisumu, Siaya, Kakamega, Nyandarua, Uasin Gishu and Nakuru counties; monitoring the cash transfer programme in Kitui, Embu and Kirinyaga Counties. The findings were shared with the management and implementers to enhance the programme outputs

In order to strengthen the Council’s monitoring and evaluation, the Council commenced the development of the Strategic Plan for the period 2023 – 2027. In addition, an assessment on the cost effectiveness of the Cash Transfer programme for Persons with Severe Disabilities was conducted in Kitui, Kajiado and Kilifi Counties. The Council also established partnerships with USAID through which research on inclusion of persons with disabilities in accessing services in public and private sectors commenced.

Further, during the year, the Internal Audit department audited a number of programmes at the Counties and at the Head Quarters. Recommendations were made for the areas that need improvement.

9. Training and Capacity Building of Staff

Continuous training and capacity building for staff is critical in enhancing service delivery. In the financial year 2022/23, the Council sponsored eight (8) officers for the supervisory skills training at Kenya School of

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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Management Discussion and Analysis (continued)

Government and ten (10) officers on continuous professional development programme. In addition, the process of reviewing the HR instruments continued with a lead team from the Public Service Commission (PSC).

The Council also received and placed 133 students on attachment in various departments and counties. 33 interns under Public Service Internship Programme (PSIP) were deployed to the Council.

In addition, the Council was awarded for being the most Inclusive and Diverse parastatal by the Institute of Human Resource Management (IHRM).

Further, the Council replaced two (2) positions of Disability Services Officer, one (1) position each for Information Communication and Technology Officer (ICTO), Supply Chain Management Officer (SCMO). The Council also employed two (2) Sign Language Interpreters.

10. Implementation of the United Nations Convention on the Rights of Persons with Disabilities and Persons with Disabilities Act, 2003.

The Council as the lead Government agency on disability matters is responsible for coordinating and advising the government on the implementation of the Convention on the Rights of Persons with Disabilities. During the year, the Council continued to engage with various government agencies with the aim of realizing the provisions of the Persons with Disabilities Act, 2003 and the Convention on the Rights of Persons with Disabilities (CRPD).

The Council implemented a number of activities geared towards promoting the implementation of the United Nations Convention on the Rights of Persons with Disabilities and Persons with Disabilities Act 2003 through review of policies, forging of new partnerships among other interventions.

The Council submitted recommendations to the Office of the Registrar of Political Parties on inclusion of persons with disabilities in political parties' coalitions and reforms and representation of persons with disabilities in political parties.

To enhance participation of Kenya in the 16th Conference of States Parties to the CRPD held in June 2023 in New York, the Council contributed to the country position paper on the overarching theme: "**Harmonizing national policies and strategies with the CRPD: achievements and challenges**". The information provided mainly focused on the activities of the Council, the achievements of the various activities and the challenges in implementing the activities. The Council was also represented in the conference by the Executive Director. Further, the Council participated in various meetings to incorporate issues of disability inclusion in the discourses and policy development.

11. Promotion of Use of ICT within the Council

During the year, the Council installed a power back up system for the server room. The new battery power backup system operates through a bank of high-performance lithium-ion batteries that have been rigorously tested for safety and reliability. It will provide continuous, uninterrupted power to the server room during power outages or other emergencies, ensuring that our critical systems remain online and operational.

In line with the government agenda in digitizing services, the Council identified the registration of persons with disabilities as a key service to be digitized. The on boarding of this service on the E-citizen platform in the fourth quarter was a significant step towards modernizing public administration and enhancing citizen-centric service delivery. By leveraging digital technologies, the Council will improve efficiency, accessibility, transparency and citizen satisfaction.

The success of this activity highlights the importance of continued efforts to digitize government services, ensuring that citizens can enjoy the benefits of a digital era. Moving forward, the Council remain committed to

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Management Discussion and Analysis (continued)

collaborating with government departments and stakeholders to further advance the digitization agenda. Self-registration of persons with disabilities on the e-citizen portal will be operationalized during the FY 2023/24.

12. Partnerships

In an effort to bolster partnerships, the Council participated in an Induction workshop organized by ILO, WFP and UNICEF aimed at enhancing the capacity of stakeholders to ensure effective contributions towards disability inclusive policies, systems and programmes for the implementation of the CRPD and SDGs.

The Council in conjunction with the University of Nairobi, Higher Education Loans Board and KCB Foundation launched the Ustawi Education scholarships. This scholarship is a conglomerate of various scholarship programmes that target learners with disabilities across the country and enhances access to basic and higher education. It comprises: Faulu, Wezesha and Hellen McGowan scholarships offered by the Council; Inuka Disability scholarships offered by KPC, KCB-Foundation Scholarship, and NCPWD-HELB Scholarship. The Launch brought together various stakeholders including government officials, representatives from partner organizations, student beneficiaries, and members of the media.

To promote the employability of persons with disabilities, the Council partnered with Light for The World to implement the Employable Project. Through the project, students with disabilities are trained on basic soft skills required in the workplace after which they are posted in various institutions for three months on paid internship. To this end, the Council received and posted 26 interns in the various offices and departments.

The Council developed partnership with the United States Agency for International Development (USAID) on disability issues. Key areas of interventions will include among others socio-economic empowerment, legal and policy issues, data and knowledge management and disability mainstreaming and advocacy.

Further, the Council engaged the Senate Committees of Labour and Devolution and Intergovernmental Affairs to discuss pertinent issues on disability mainstreaming and the role of devolved government in promoting disability inclusion.

The Council also continued to engage with UNICEF on the implementation of activities that are intended to empower persons with disabilities. These include areas in policy development, programming and advocacy.

The Council signed a Memorandum of Understanding with the University of Nairobi to collaborate on various areas including establishing an institute for Disability Research, Policy and Practice and scouting talent among students with disabilities. The Council also engaged the Kenya Disability Parliamentary Association (KEDIPA) to partner in lobbying for disability issues to be integrated in various legislative discussions in Parliament.

Further, the Council submitted its views to the Presidential Working Party appointed by H.E. President William Ruto to review the Competency Based Curriculum and make recommendations. Some of the proposals made by the Council included promoting inclusiveness in mainstream schools, additional funding to special schools and boost to the Kenya Sign Language and braille for learners with hearing and visual impairments.

In addition, the Council received support from Hellen McGowan - a deceased Person with Disability, in October 2022. In her will, she donated a motor-vehicle to the Council and a sum of Kshs 1 million to establish an educational scholarship in her name, with the first cohort of beneficiaries joining Form 1 in January 2023.

The Council also entered into a partnership with Higher Education Loans Board (HELB) to provide grants to learners with disabilities in TVETS and University institutions.

Management Discussion and Analysis (continued)

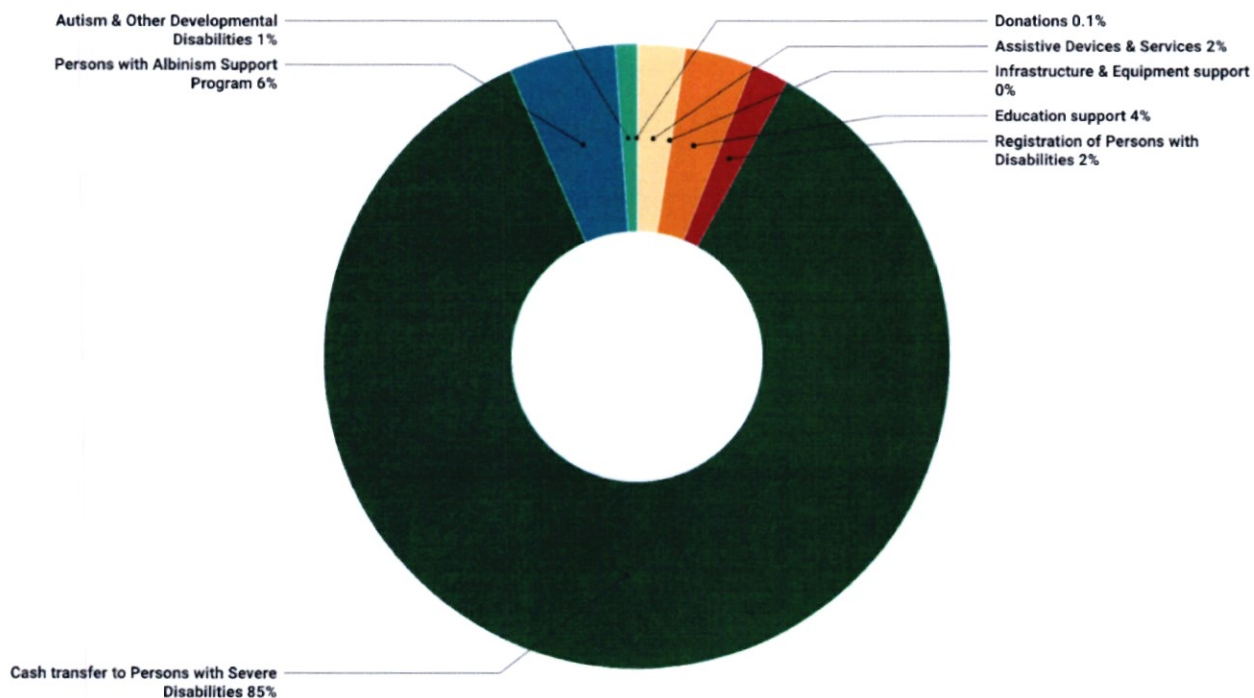
13. Challenges

- i) Delay in release of funds for Persons with Severe Disabilities Cash Transfer programme beneficiaries for November to June 2023 by the Council due to lack of exchequer for the other mainstream Inua Jamii programmes. This delay is attributed to the consolidated design of the Inua Jamii programme that requires payment of the three cash transfer programmes under the State Department for Social Protection (Older Persons Cash Transfer, Persons with severe Disabilities Cash Transfer and the Orphans and Vulnerable Children Cash Transfer) to be paid out at the same time.
- ii) The Development funds for the last half of the year were never received by the Council, as a result, most of the programme activities were not adequately implemented.
- iii) During the year, the Disability Mainstreaming Performance Indicator was retired from Performance Contracting Guidelines for the FY 2023/2024. The removal of the Indicator from the performance management platform limits the opportunity to evaluate disability mainstreaming in Public Service. This may reverse the gains made in the years the indicator has been part of performance contracting.

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Management Discussion and Analysis (continued)

Programme performance at a glance



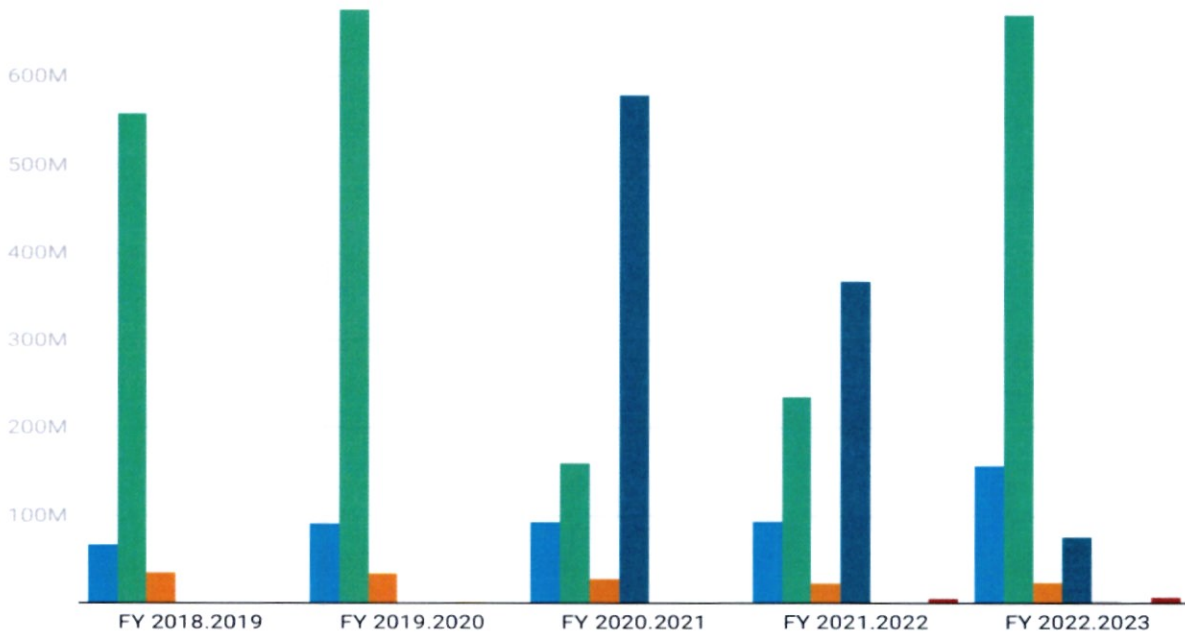
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Management Discussion and Analysis (continued)

Financial highlights

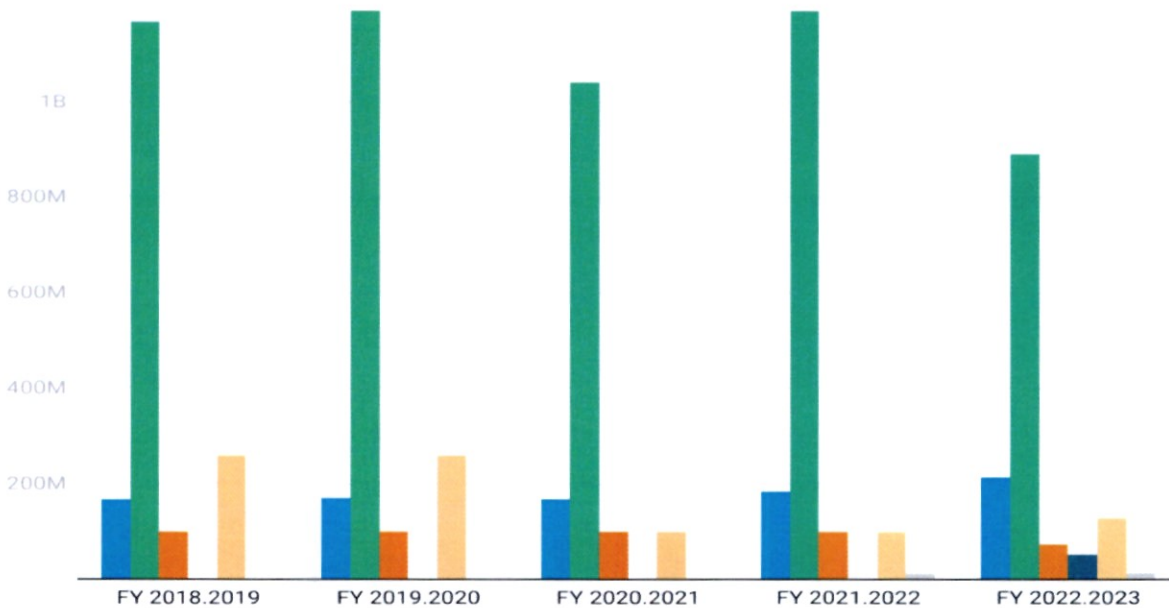
Assets

■ Property, plant and equipment
 ■ Cash and cash equivalents
 ■ Receivables from exchange transactions
■ Receivables from non-exchange transactions
 ■ Inventories
 ■ Staff Advances
 ■ Prepayment



Revenue

■ Operational grant
 ■ Cash transfer to Persons with Severe Disabilities
■ Persons with Albinism support program
 ■ Autism & Other Developmental Disabilities
■ Development Fund
 ■ Other Incomes and Donations

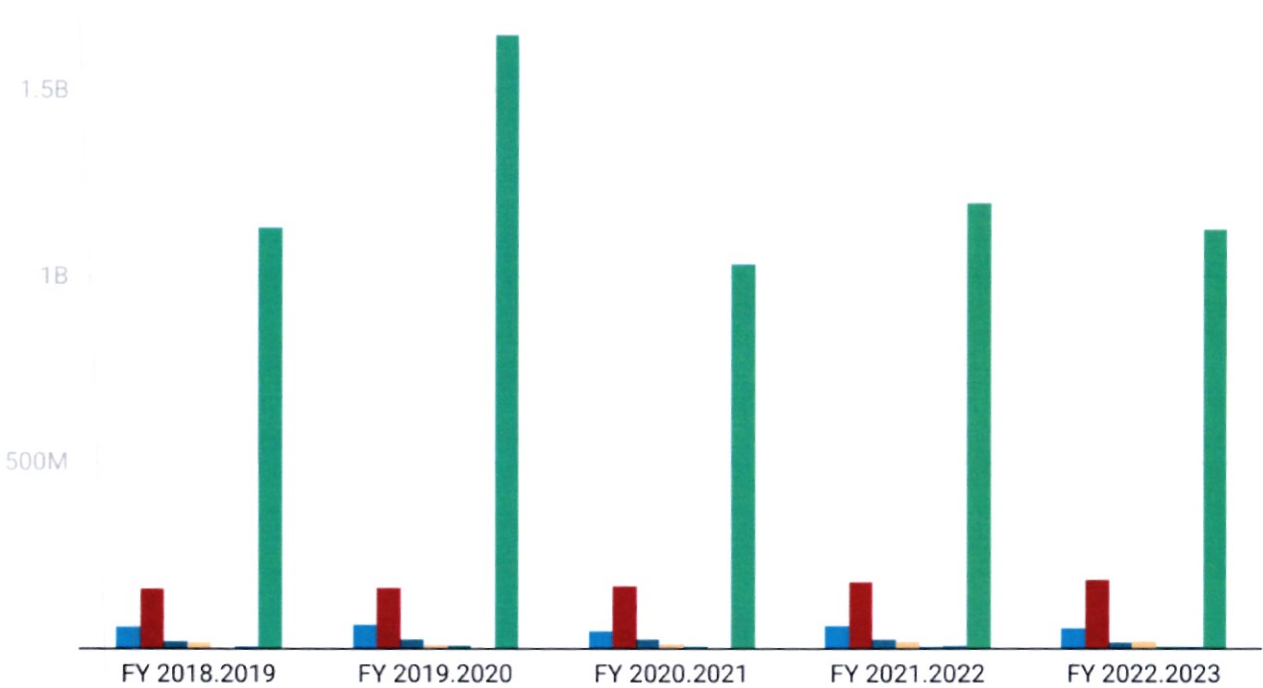


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Management Discussion and Analysis (continued)

Expenses

- Use of goods and services
- Employee costs
- Board Expenses
- Depreciation and amortization expense
- Repairs and maintenance
- Contracted services
- Grants and subsidies (Programmes)



10. Environmental and Sustainability Reporting

In delivering its mandate of promoting and protecting equalization of opportunities and realization of human rights of persons with disabilities, the National Council for Persons with Disabilities acknowledges its responsibility to coexist with the local communities. The Council contributes towards creation of a habitable and sustainable environment as well as supporting the local communities and the vulnerable members of our society through our various interventions. In this regard, the Council strives to make organizational decisions based on environmental responsibility.

The Council is cognizant of the impact that its activities have on the environment, living conditions, economic and social development, and the overall wellbeing of persons with disabilities and the society at large, as well as the importance of generating social goodwill in the markets where we operate.

As part of our sustainability practices, we have in place a Risk Management Policy that takes a net risk approach which ensures that our leadership and management is fully and timely informed about significant risks. This informs our response to manage risks and seize opportunities that arise. As we look toward the future, we will continue to focus on implementing our programmes in a sustainable manner to our clients, the community and the environment in which we operate.

i) Environmental Performance

As we deliver on our mandate of promoting and protecting equalization of opportunities and realization of human rights of persons with disabilities, we continue to implement measures to protect the environment, mitigate climate change and improve the national forest cover.

Over the years, the Council has collaborated with the Kenya Forest Service (KFS), and other partners to support several environmental conservation initiatives such as planting trees around the country's water towers. During the financial year, we planted 100 tree seedlings in Ziwani School for the Deaf in Mombasa County and Ole Sankale Integrated School in Narok.

Further, we continued to sustain strategies to minimize paper usage by adopting electronic systems in our operations. By saving on paper usage, less trees are cut and less industrial waste is generated during paper manufacturing. For instance, our quarterly newsletter "*Usawa na Haki*" is produced electronically.

ii) Employee Welfare and Wellness

A healthier workforce is critical for increased productivity and improved performance. In this regard, the Council continued to provide medical cover to all its employees and the members of the board and their families.

We developed a mental health policy to address the mental issues affecting persons with disabilities. The Policy provides the commitment of the Council to pursuing policy measures and strategies for achieving optimal health status and capacity of all the employees. The Council continued to provide counselling services to its employees.

The wellness committee of the Council held several sensitization forums for employees on mental health care and non-communicable diseases. In addition, the committee organized the annual medical check-up for staff.

To ensure staff retention, increased job satisfaction and spur productivity, the Council provides training opportunities for its employees. During the year, 8 staff were trained on supervisory skills and 10 on Continuous Professional Development trainings in various professions.

Environmental and Sustainability Reporting (Continued)

iii) Market Place Practices.

Article 227 of the Constitution provides set standards for public procurement systems to be fair, equitable, transparent, competitive and cost effective in line with Sustainable Development Goal 10, which targets reducing inequality by 2030. In a bid to further embed the equal distribution of wealth and access to business opportunities, the Government founded the Access to Government Procurement Opportunities (AGPO) programme outlined in the Public Procurement and Asset Disposal Act, 2015. AGPO seeks to empower disenfranchised groups by requiring public procuring entities to allocate at least 30% of their procurement budgets to enterprises owned by women, youth and persons with disabilities. In view of this, 48.8% amounting to Ksh. 78,389,407 of the Council's procurement was awarded to this group. Further, the Council conducted a sensitization forum to this group to ensure the uptake is continuously improved.

The government's strategy on *Buy-Kenya Build-Kenya* promotes and enhances consumption of Kenya's own products and services to improve on business and improve GDP. In this regard, the Council continued to support the promotion of locally manufactured goods in line with this strategy. To this end, the Council spent Ksh. 153,519,340.60 representing 95.5% of the total procurement on locally sourced goods and services.

iv) Corporate Social Responsibility / Community Engagement

Youth Mentorship

The National Council for Persons with Disabilities invests in a number of educational scholarship programmes that promote education as a critical support area. This is in recognition that education undeniably plays a significant role in imparting knowledge and skills as well as nurturing innovation that catalyzes economic transformation and societal growth. In addition, the Council supports educational institutions to improve infrastructure and equips them to enhance inclusivity for learners with disabilities.

During the year, the Council launched a programme dubbed "*Tunza* Mentorship Programme" aimed at providing mentorship and opportunities for skills-building. The programme supports the growth and development of both mentors and scholarship recipients thus contributing towards achieving the goal of improving education and career prospects for learners with disabilities.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2023 which show the state of the Council affairs.

Principle Activities

The principal activities of the Council are:

1. To issue adjustment orders under Section 24 of The Persons with Disabilities Act, 2003.
2. To formulate and develop policies designed to achieve equal opportunities for Persons with Disabilities, to rehabilitate PWDs, protect and promote their rights.
3. To cooperate with the government during National Census to ensure that accurate figures of Persons with Disabilities are established in the country for purposes of planning.
4. To recommend measures to prevent discrimination against Persons with Disabilities.
5. To register PWDs, institutions, associations and organizations where services are provided for them.
6. To provide assistive devices and other equipment to PWDs.
7. To carry out measures for public information on the rights of Persons with Disabilities and the provisions of the PWDs Act.

Results

The results of the Council for the year ended June 30, 2023 are set out on page 1 to 5.

Directors

The members of the Board of Directors who served during the year are shown on page viii to xi in accordance with PWD Act 2003.

Auditors

The Auditor General is responsible for the statutory audit of the Council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Ms. Cynthia Monyenye
Ag. Corporation Secretary

Date.....15/02/2024

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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12. Statement of Directors' Responsibilities

Section 81 of the Public Finance Management Act, 2012, Section 14 of the State Corporations Act and Section 9-10 of Persons with Disabilities Act, 2003 require the Directors to prepare annual report and financial statements in respect to Council, which give a true and fair view of the state of affairs of the Council at the end of the financial year and the operating results of the Council for that year. The Directors are also required to ensure that the Council keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Directors are also responsible for safeguarding the assets of the Council.

The Directors are responsible for the preparation and presentation of the Council financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of the financial year ended on June 30, 2022. 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 Council; (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 Council; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Council financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public-Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the Persons with Disabilities Act, 2003. The Directors are of the opinion that the Council financial statements give a true and fair view of the state of Council transactions during the financial year ended June 30, 2023 and of the Council financial position as at that date.

The Directors further confirms the completeness of the accounting records maintained for the Council, which have been relied upon in the preparation of the Council financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Council will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the Financial Statements

The Council's financial statements were approved by the Board on 15 September 2023 and signed on its behalf by:



Mrs. Elizabeth Chesang
Chairperson of the Board



Mr. Harun Maalim Hassan
Executive Director

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Council for Persons with Disabilities (NCPWD) set out on pages 1 to 42, which comprise the statement of financial position as at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit

Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Council for Persons With Disabilities as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Persons With Disabilities Act, 2003.

Basis for Qualified Opinion

Long Outstanding Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.23,237,686 and as disclosed in Note 18 (a) to the financial statements. Included in the balance is an amount of Kshs.20,033,453 advanced to various persons with disability to raise capital through Local Purchase Order (LPO) and Local Service Order (LSO) financing. As previously reported, the procuring entities were required to channel sales proceeds through the Council to prevent debtors from defaulting. To the contrary, the procuring entities paid the debtors directly resulting unpaid amount of Kshs.19,567,672 as disclosed in Note 18(b) to the financial statements. Further, Note 18(b) to the financial statements reflects receivable balance of Kshs.3,204,233, being uncollected cash transfers to Persons with Disabilities through the Postal Corporation of Kenya. The amount was transferred between July to December, 2014. The recoverability of the amounts is doubtful and no provision for impairment or doubtful debts has been provided.

In the circumstances, the accuracy of the receivables from exchange transactions balance of Kshs.23,237,686 could not be confirmed. Further, recoverability of receivables of Kshs.19,567,672 is doubtful.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Council for Persons With Disabilities Management in accordance with ISSAI 130 on the 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 qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final expenditure budget and actual amounts on comparable basis of Kshs.1,932,981,619 and Kshs.1,439,119,504 respectively resulting in an under-expenditure of Kshs.493,862,115 or 26% of the budget.

The under-expenditure affected implementation of planned activities and programs and may have impacted negatively on service delivery to the intended beneficiaries.

My opinion is not modified in respect of the above matter.

Key Audit Matters

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

Other Matters

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, the Report on Lawfulness and Effectiveness in Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance sections of the report. The Management has however not resolved the issues contrary to section 149(2)(l) of Public Finance Management Act, 2012 which requires accounting officers designated for county government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Arrears to Persons with Disability

The statement of financial position and Note 26 to the financial statements reflect social benefits liabilities of Kshs.304,944,000, being cash transfers arrears for 38,118 Persons with Disabilities for the period from March-June, 2023. Further, as reported in the previous year, the Council had not paid Kshs.252,478,758 owed to 9,977 beneficiaries with severe disability as at 30 June, 2022. Review of the status of the arrears revealed that an amount of Kshs.147,580,000 remained unpaid to 5,040 beneficiaries as at 30 June, 2023. The Management did not provide explanation as to why the Council had not paid the beneficiaries the accrued arrears totalling Kshs.452,524,000.

In the circumstances, the Council has not fulfilled its mandate of assisting Persons with Disabilities while funds for settling the unpaid amount was available in the Bank Account.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and the Board of Directors

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

In preparing the financial statements, Management is responsible for assessing the Council's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Council 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Directors is responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Council to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Council to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

22 April, 2024




NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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14. Statement of Financial Performance for the year ended 30 June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other Government entities	6	1,362,999,000	1,575,000,000
Public contributions and donations	7	11,638,857	5,842,784
		1,374,637,857	1,580,842,784
Revenue from exchange transactions			
Other income	8	1,993,288	6,788,370
		1,993,288	6,788,370
Total revenue		1,376,631,145	1,587,631,154
Expenses			
Use of goods and services	9	56,625,192	60,925,897
Employee costs	10	185,065,931	179,060,295
Board Expenses	11	17,888,169	24,810,469
Depreciation and amortization expense	12	20,364,827	18,601,720
Repairs and maintenance	13	5,226,748	6,073,698
Contracted services	14	4,488,747	8,460,877
Grants and subsidies (Programmes)	15	1,149,459,890	1,198,129,194
Total expenses		1,439,119,504	1,496,062,150
Other gains			
Gain on sale of assets	16	507,806	21,810
Surplus/(Deficit) for the year		(61,980,554)	91,590,815

The notes set out on pages 6 to 34 form an integral part of the Financial Statements

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:

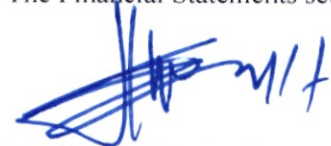
		
Mr. Harun Maalim Hassan Executive Director	Catherine Amunga Wameyo Head of Finance & Accounts ICPAK No. 8964	Mrs. Elizabeth Chesang Chairperson of the Board
Date.....15/02/2024	Date.....15/2/24	Date.....15/2/24

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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15. Statement of Financial Position as at 30 June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	17	671,189,089	235,733,041
Receivables from exchange transactions	18	23,237,686	22,355,522
Receivables from non-exchange transactions	19	75,332,667	368,750,000
Inventories	20	3,208,734	1,821,400
Staff Advances	21	-	99,600
Prepayment	22	7,531,845	5,837,322
Total Current Assets		780,500,022	634,596,885
Non-Current Assets			
Property, plant and equipment	23	156,382,795	93,608,479
Total Non-Current Assets		156,382,795	93,608,479
Total Assets		936,882,817	728,205,364
Liabilities			
Current Liabilities			
Trade and other payables	24	28,184,700	60,616,944
Current Provision	25	1,160,000	1,160,000
Social Benefit Liabilities	26	304,944,000	-
Total Current Liabilities		334,288,700	61,776,944
Total Liabilities		334,288,700	61,776,944
Net Assets			
Reserves		168,062,343	169,916,092
Accumulated surplus		434,531,774	496,512,328
Total Net Assets		602,594,117	666,428,420
Total Net Assets and Liabilities		936,882,817	728,205,364

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:



Mr. Harun Maalim Hassan
Executive Director



Catherine Amunga Wameyo
Head of Finance & Accounts
ICPAK No. 8964



Mrs. Elizabeth Chesang
Chairperson of the Board

Date... 15/02/24

Date... 15/2/24

Date... 15/2/24

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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16. Statement of Changes in Net Assets for the year ended 30 June 2023

Reserves				
	Revaluation reserve	Accumulated surplus	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs
As at July 1, 2021	24,649,231	404,921,512	149,729,362	579,300,105
Surplus for the year	-	91,590,815	-	91,590,815
Transfer to/from accumulated surplus	-	-	-	-
Transfer of excess depreciation on revaluation	(4,462,500)	-	-	(4,462,500)
As at June 30, 2022	20,186,731	496,512,327	149,729,362	666,428,420
As at July 1, 2022	20,186,731	496,512,327	149,729,362	666,428,420
Surplus for the year	-	(61,980,554)	-	(61,980,554)
Transfer to/from accumulated surplus	-	-	-	-
Transfer of excess depreciation on revaluation	(1,760,000)	-	-	(1,760,000)
Transfer of excess depreciation on disposals	(93,750)	-	-	(93,750)
As at June 30, 2023	18,332,982	434,531,773	149,729,362	602,594,117

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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17. Statement of Cash Flow for the year ended 30 June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other government entities	6 (c)	1,287,666,333	1,206,250,000
Public contributions and donations	7	11,638,857	5,842,784
Other income	8	1,993,288	6,788,370
Receivables from exchange transactions		4,450,607	4,475,897
Receivables from non-exchange transactions		368,750,000	579,500,000
Total Receipts		1,674,499,085	1,802,857,051
Payments			
Use of goods and services	9 (b)	60,113,752	64,731,960
Employee costs	10 (b)	186,231,920	183,228,125
Board Expenses	11 (b)	17,897,865	24,917,910
Repairs and maintenance	13	5,226,748	6,073,698
Contracted services	14 (b)	4,960,747	7,988,877
Grants and subsidies (Programmes)	15 (b)	880,126,917	1,415,954,238
Total Payments		1,154,557,950	1,702,894,807
Net cash flows from/(used in) operating activities	27	519,941,135	99,962,244
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	23	(84,992,893)	(23,918,517)
Proceeds from sale of assets	16	507,806	21,810
Net cash flows used in investing activities		(84,485,087)	(23,896,707)
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents as at 1 July	17	235,733,041	159,667,505
Cash and cash equivalents as at 30 June		671,189,089	235,733,041

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization	Note
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs		
Brought forward	566,982,619	-	566,982,619	566,982,619	-		
Public contributions and donations	2,000,000	-	2,000,000	11,638,857	9,638,857	581.9%	28a
Government grants and subsidies	1,904,000,000	(541,001,000)	1,362,999,000	1,362,999,000	-	100.0%	
Other incomes	1,000,000	-	1,000,000	2,501,094	1,501,094	250.1%	28b
Total income	2,473,982,619	(541,001,000)	1,932,981,619	1,944,121,570	11,139,951	100.6%	
Expenses							
Use of goods and services	61,586,000	-	61,586,000	56,625,192	4,960,808	91.9%	
Employee costs	187,564,000	-	187,564,000	185,065,931	2,498,069	98.7%	
Board of Directors	25,000,000	-	25,000,000	17,888,169	7,111,831	71.6%	28c
Depreciation and amortization expense	30,000,000	-	30,000,000	20,364,827	9,635,173	67.9%	28d
Repairs and maintenance	5,500,000	-	5,500,000	5,226,748	273,252	95.0%	
Contracted services	4,500,000	-	4,500,000	4,488,747	11,253	99.7%	
Grants and subsidies - Programmes	2,159,832,619	(541,001,000)	1,618,831,619	1,149,459,890	469,371,728	71.0%	28e
Total expenditure	2,473,982,619	(541,001,000)	1,932,981,619	1,439,119,504	493,862,115	74.5%	
Surplus for the year	-	-	-	505,002,065			28f

The adjustment of Ksh. 541 million was because the Council did not receive half year Development funds and fourth quarter Recurrent funds.

19. Notes to the Financial Statements

1. General Information

The National Council for Persons with Disabilities is established by and derives its authority and accountability from Persons with Disabilities Act, 2003. The Council is fully owned by Government of Kenya and is domiciled in Kenya. The Council's principal activity is to promote and protect equalization of opportunities and realization of human rights for Persons with Disabilities to live decent livelihoods.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Council accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Council.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the Persons with Disabilities Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2023

Standard	Effective date and Impact
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity’s future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>The standard is applicable to the Council and has been adopted.</p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the entity’s financial performance, financial position and cash flows. <p>The Council has adopted the standard because of the cash transfer to persons with severe disabilities programme. The aim of the programme is to support households in extreme poverty with a member who has severe disability by providing cash transfers to meet basic needs and improve the livelihood opportunities for the beneficiary households</p>

Notes to the Financial Statements (Continued)

Adoption of New and Revised Standards (Continued)

Standard	Effective date and impact:
	<p>Persons with severe disabilities in the programme are individuals who require permanent care or full-time support from caregivers/parents to ensure their needs are attended to therefore keeping the caregivers at home or close to them throughout.</p> <p>The programme targets 47,000 households with persons with severe disabilities drawn from all the counties. The cash transfers are made to beneficiary households on a bi-monthly basis (every two months). This ‘two-month’ period forms a payment cycle. The current transfer value is Kshs. 2,000 per month (Kshs. 4,000 per payment cycle).</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued. <p>The standard is not applicable to the Council</p>
<p>Other improvements to IPSAS</p>	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement <p>Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p> <p>The standard is not applicable to the Council</p>

Notes to the Financial Statements (Continued)

Adoption of New and Revised Standards (Continued)

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

<p>IPSAS 43</p>	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The standard is not applicable to the Council</p>
<p>IPSAS 44: Non - Current Assets held for Sale and Discontinued Operations</p>	<p>Applicable 1st January 2025</p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The standard is not applicable to the Council</p>

iii) Early adoption of standards

The Council did not early-adopt any new or amended standards in year 2022/2023.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from Non-exchange transactions

Fees, taxes and fines

The Council recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Council and the fair value of the asset can be measured reliably.

Transfers from other Government Entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from Exchange transactions

Rendering of services

The Council recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget Information

The original budget for FY 2022-2023 was approved by the National Treasury on 24 June 2022. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Council upon receiving the respective approvals in order to conclude the final budget.

The Council budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis.

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under note 28 (f) of these financial statements.

c) Property, Plant and Equipment

All property, plant and equipment are stated at cost or at revaluation amount whichever is applicable less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Council recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation of assets is charged on a straight-line basis over the useful life of an asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value as follows;

Buildings	2.5%
Motor vehicles	10%
Office equipment, Furniture & Fittings	12.5%
Computers	20%
Software	20%

The Council derecognizes items of property, plant and equipment and /or any significant part of an asset upon disposal or when future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on de-recognition of the assets (calculated as the difference between the net disposal proceeds and carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized)

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

d) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Council.

e) Provisions

Provisions are recognized when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Council expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

f) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Council recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Council will incur in fulfilling the present obligations represented by the liability.

g) Contingent Liabilities

The Council does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

h) Contingent Assets

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

i) Nature and purpose of reserves

The Council creates and maintains capital replacement development reserve in terms of specific requirements.

- a) The capital replacement development reserve may only be utilized for purchasing items of property, plant and equipment and payment of grants to programs.
- b) Whenever an asset is purchased out of the capital replacement development reserve may, an amount equal to the cost price of the asset is transferred from the capital replacement development reserve and the accumulated surplus is credited by a corresponding amount.

j) Changes in Accounting Policies and Estimates

The Council recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

k) Employee Benefits

Retirement benefit plans

The Council provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which the Council pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Short term Employee benefits

The cost of all short-term employee benefit is recognized during the period in which the employee renders the related service.

l) Related Parties.

The Council regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the Council and vice versa. Members of key management are regarded as related parties and comprise the Board of Directors, Executive Director and Head of Departments. Other related parties include:

- (i) The Parent Ministry;
- (ii) County Governments
- (iii) Other State Corporations and Semi-Autonomous Government Agencies

m) Cash and Cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Kenya Commercial Bank at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

n) Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Board provides money or services directly to a debtor with no intention of trading the receivable. Receivables mainly arise from non-exchange transactions which accrue in the ordinary course of business and there is no intention of trading the receivable.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Receivables are recognized initially at the fair value. They are subsequently measured at amortized costs using the effective interest method less provision for impairment.

A provision for impairment of receivables is made when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of receivables.

The carrying value less discounts and any impairment provision of impairment is assumed to approximate their fair values. For financial instruments such as short-term receivables, no disclosure of fair value is required when the carrying amount is a reasonable approximation of fair value.

Receivables are classified as current assets if payment is due within one year or less (or in the normal operating cycle of business, if longer). If not, they are presented as non-current assets.

o) Payables

Payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. The historical cost carrying amount of payables subject to the normal credit terms usually approximates fair value.

Payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of business if longer). If not, they are presented as non-current liabilities.

p) Comparative figures

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

q) 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 June 30, 2023.

r) Segment Reporting

The Council does not have any branches/reporting segments. All operations of the Council are managed from the registered office. The core business of the Council continues to be, formulating and implementing policies that are geared towards mainstreaming disability issues in the national economy together with other mandates as stipulated in the PWD Act 2003.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Council's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Critical judgements in applying the accounting policies

In the process of applying the Council's accounting policies, judgements have been made in determining-

- Whether assets are impaired
- Classification of financial assets
- The going concern

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Council based its assumptions and estimates on parameters available when the financial statements were prepared.

However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Council. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and Residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Council
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Critical estimates are made by management in determining depreciation rates of property, plant and equipment.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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Notes to the Financial Statements (Continued)

6 a) Transfers from other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Unconditional grants from State Department for Social Protection		
Operational grant	214,250,000	185,000,000
Cash transfer to Persons with Severe Disabilities	891,500,000	1,190,000,000
Persons with Albinism support program	74,999,333	100,000,000
Autism & Other Developmental Disabilities	52,749,667	-
Development Fund	129,500,000	100,000,000
Total government grants and subsidies	1,362,999,000	1,575,000,000

6 b) Transfers from Ministries, Departments and Agencies

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Amount deferred under deferred income	Amount recognised in capital fund	Total grant income during the year	2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs
State Department for Social Protection	1,362,999,000	-	-	1,362,999,000	1,575,000,000
Total	1,362,999,000	-	-	1,362,999,000	1,575,000,000

6 c) Analysis of Cash Flows from Transfers from Other Government Entities

Description	2022-2023	2021-2022
	KShs	KShs
Total government grants and subsidies	1,362,999,000	1,575,000,000
Less: Government grants and subsidies accrued	(75,332,667)	(368,750,000)
Government grants and subsidies received	1,287,666,333	1,206,250,000

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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Notes to the Financial Statements (Continued)

7. Public Contributions and Donations

Description	2022-2023	2021-2022
	Kshs	Kshs
Donation from Mary Kavata	-	20,000
Donation from Open Society Initiative	-	1,079,691
Donation from Nyeri Water & Sanitation Co. Ltd	-	10,000
Donation from Association for the Physically Disabled of Kenya	-	90,000
Donation from KCB Bank Kenya	-	250,000
Donation from Kenya National Commission on Human Rights	-	52,000
Donation from Kangema NG-CDF	-	5,000
Donation from Equity Bank Ltd	5,000	2,000
Donation from Leonard Cheshire Foundation	2,416,956	3,034,093
Donation from Light for the World	2,000,000	1,300,000
Donation from Kenya Technical Training College	50,000	-
Donation from Margaret Mary Mcgowan Estate (Will)	2,250,000	-
Donation from Ndege Chai Sacco	5,000	-
Donation from Kenya Commercial Bank	21,000	-
Donation from Lions Club of Kenya	5,000	-
Donation from Konza Technopolis Development Authority	100,000	-
Donation from Imarisha Sacco Society Ltd	10,000	-
Donation from Spin Knit Ltd	5,000	-
Donation from Cooperative Bank of Kenya	30,000	-
Donation from Gateway Prosthetics & Orthotics	50,000	-
Donation from Export Processing Zone	19,500	-
Donation from Kisumu Polytechnic	10,000	-
Donation from Kenya Rural Roads Authority	350,000	-
Donation from CBM International	4,061,401	-
Donation from KCB Foundation	250,000	-
Total transfers and sponsorships	11,638,857	5,842,784

Donations relate to Kshs. 2,416,956 from Leonard Cheshire Foundation towards support of NCPWD career portal, 1,050,000 from Margaret Mary Mcgowan Estate will for establishment of an educational scholarship programme in her name as well as a motor vehicle valued at Kshs. 1,200,000, Kshs. 50,000 from Kenya Technical Training College for registration of persons with disabilities, Kshs. 350,000 from Kenya Rural Roads Authority for equipping Nyamonsese Special School, Kshs. 250,000 from KCB Foundation towards mentorship programme, Kshs. 2,000,000 from Light for the World towards LPO financing programme, Kshs. 4,061,401 from CBM(I) towards equipment's for registration of PWDs. All other donations totalling to Kshs. 260,500 was towards support of International Day of Persons with Disabilities.

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Notes to the Financial Statements (Continued)

8. Other Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Training charges on disability mainstreaming	1,600,000	5,553,890
Braille Services	114,000	1,230,000
LPO Financing Service Charge 1%	4,022	4,480
Insurance Recoveries	275,266	-
Total other income	1,993,288	6,788,370

9. a) Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Electricity	933,085	868,997
Water	668,631	705,026
Communication Supplies & Services	11,507,332	14,088,421
Domestic Travel	7,320,004	9,147,593
Foreign Travel	4,844,961	274,799
Printing, Advertising & Information, Supplies & Services	4,890,579	5,470,641
Rents & Rates	78,600	89,520
Catering Services	4,613,603	4,061,912
Conferences & Seminars	2,626,537	4,806,593
National Day Celebrations	1,571,657	3,843,037
Insurance	851,291	2,105,445
Staff Uniforms	-	322,560
Office and General Supplies & Services	11,716,297	9,828,909
Fuel, Oil & Lubricants	3,660,999	3,992,172
Bank Service Commission & Charges	181,616	160,272
Audit Fees	1,160,000	1,160,000
Total Use of Goods and Services	56,625,192	60,925,897

9. b) Analysis of Cashflow on Use of Goods and Services

Description	2022-2023	2021-2022
	KShs	KShs
Total Use of Goods and Services	56,625,192	60,925,897
Add: Inventories incurred during the year	3,208,734	1,821,400
Add: Audit fees paid during the year	1,160,000	3,480,000
Add: Payables settled during the year	335,337	-
Add: Prepayment of motor vehicle insurance incurred during the year	1,401,294	-
Add: Prepayment of buildings insurance incurred during the year	364,595	-
Less: Inventories expensed during the year	(1,821,400)	
Less: Provision for Audit fees during the year	(1,160,000)	(1,160,000)
Less: Payables Accrued during the year	-	(335,337)
Total Use of goods and Services	60,113,752	64,731,960

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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Notes to the Financial Statements (Continued)

10. a) Employee Cost

Description	2022-2023	2021-2022
	Kshs	Kshs
Salaries and wages	80,622,146	77,841,780
Employer contribution to health insurance schemes	22,516,998	18,919,286
Employer contribution to pension schemes	11,671,630	11,097,781
Staff training	2,364,845	6,979,101
Transport and other allowances	32,175,980	30,526,257
Housing benefits and allowances	34,406,666	33,442,090
Social contributions	726,464	254,000
Gratuity	581,203	-
Total Employee costs	185,065,931	179,060,295

10. b) Analysis of Cash flow on Employee cost

Description	2022-2023	2021-2022
	KShs	KShs
Total Employee costs	185,065,931	179,060,295
Add: Payables settled during the year	1,346,651	-
Add: Prepayment of staff medical insurance incurred during the year	5,648,819	5,729,881
Less: Payables accrued during the year	-	(1,346,651)
Less: Prepayment of staff medical insurance expensed during the year	(5,729,881)	-
Less: Salary advances recovered during the year	(99,600)	(215,400)
Total Employee costs	186,231,920	183,228,125

11. a) Board Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Chairman/Directors' Honoraria	-	1,430,000
Sitting allowances	6,320,000	4,300,000
Medical Insurance	458,853	636,823
Induction and Training	600,000	6,936,903
Travel and accommodation (Including Guides)	5,224,935	6,771,925
Catering and Conference	2,055,573	-
Airtime	22,000	-
Others allowances	3,206,807	4,734,818
Total board expenses	17,888,169	24,810,469

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
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Notes to the Financial Statements (Continued)

11. (b) Analysis of Cash flow on Board Expenses

Description	2022-2023	2021-2022
	KShs	KShs
Total Board Expenses	17,888,169	24,810,469
Add: Prepayment of Board medical insurance incurred during the year	117,137	107,441
Less: Prepayment of Board medical insurance expensed during the year	(107,441)	-
Total board expenses	17,897,865	24,917,910

12. Depreciation and Amortization Expense

Description	2022-2023	2021-2022
	Kshs	Kshs
Property, plant and equipment and intangible assets	20,364,827	18,601,720
Total depreciation and amortization	20,364,827	18,601,720

13. Repairs and Maintenance

Description	2022-2023	2021-2022
	Kshs	Kshs
Buildings & stations	771,297	1,035,403
Furniture & equipment	136,724	508,301
Vehicles	3,214,421	3,662,448
Computers, Software and Networks	1,104,306	867,546
Total repairs and maintenance	5,226,748	6,073,698

14. a) Contracted Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Professional Services	2,966,637	7,050,515
Guards & security services	1,522,110	1,410,362
Total contracted services	4,488,747	8,460,877

14. b) Analysis of Cash flow on Contracted Services

Description	2022-2023	2021-2022
	KShs	KShs
Total Contracted Services	4,488,747	8,460,877
Less: Payables settled during the year	472,000	-
Less: Payables accrued during the year	-	(472,000)
Total Contracted Services	4,960,747	7,988,877

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Notes to the Financial Statements (Continued)

15. a) Grants and Subsidies (Programmes)

Description	2022-2023	2021-2022
	Kshs	Kshs
Persons with Disabilities Self Help Groups (SHG)	-	23,120,000
Donations	750,180	2,351,625
Assistive Devices & Services	26,894,562	38,325,628
Infrastructure & Equipment support	350,000	7,563,874
Education support	40,583,689	56,582,327
National Disability Persons Organizations (DPOs)	-	5,000,000
Capacity building of Persons with Disabilities SHG	-	2,000,000
Monitoring & Evaluation of the SHG	1,540,880	677,300
Registration of Persons with Disabilities	22,099,108	10,631,518
Tools of Trade	-	10,296,154
Cash transfer to Persons with Severe Disabilities	976,886,140	937,521,044
Persons with Albinism Support Program	63,048,143	98,808,912
Disability Mainstreaming	4,421,987	5,250,812
Autism & Other Developmental Disabilities	12,885,201	-
Total grants and subsidies	1,149,459,890	1,198,129,194

15. b) Analysis of Cash Flows on Grants and Subsidies (Programmes)

Description	2022-2023	2021-2022
	KShs	KShs
Total Grants and subsidies (Programmes)	1,149,459,890	1,198,129,194
Add: Payables settled during the year	36,462,956	276,288,000
Add: LPO financing payments during the year	5,332,771	-
Less: Payables accrued during the year	(311,128,700)	(58,462,956)
Total Grants and subsidies (Programmes)	880,126,917	1,415,954,238

16. Gain on Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Computer and Equipment	127,806	21,810
Vehicle	380,000	-
Total gain on sale of assets	507,806	21,810

17. a) Cash and Cash Equivalents

Description	2022-2023	2021-2022
	Kshs	Kshs
Current account	671,189,089	235,733,041
Total cash and cash equivalents	671,189,089	235,733,041

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Notes to the Financial Statements (Continued)

17. b) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account Number	Currency	2022-2023 Kshs	2021-2022 Kshs
a) Current account				
Kenya Commercial Bank	1107116791	KES	669,203,148	234,289,104
Kenya Commercial Bank	1117769690	KES	91,129	548,177
Kenya Commercial Bank	1286899087	KES	1,894,813	895,760
Grand Total			671,189,089	235,733,041

18. a) Receivables from Exchange Transactions

Current receivables	2022-2023 Kshs	2021-2022 Kshs
Other exchange debtors	23,237,686	22,355,522
Total current receivables	23,237,686	22,355,522

18. b) Ageing analysis for Receivables from Exchange Transactions

	2022-2023 Kshs	% of the Total	2021-2022 Kshs	% of the Total
Under one year	3,670,014	16%	-	0%
1-2 years	-	0%	-	0%
2-3 years	-	0%	4,007,544	18%
Over 3 years	19,567,672	84%	18,347,978	82%
Total	23,237,686		22,355,522	

18. c) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/provision	2022-2023 Kshs	2021-2022 Kshs
At the beginning of the year	22,355,522	26,831,419
Additional provisions during the year	5,332,771	-
Recovered during the year	(4,450,607)	(4,475,897)
Written off during the year	-	-
At the end of the year	23,237,686	22,355,522

The receivables from exchange transactions consists of refund from Postal Corporation of Kenya of uncollected stipend for Persons with severe disabilities cash transfer and LPO financing debtors as follows:

Description	Under one year KShs	Over 3 years KShs	Total KShs
18. (b) Receivables in arrears			
Postal Corporation of Kenya		3,204,232	3,204,232
Denzin General Supplies		89,900	89,900
Geojes Limited		76,000	76,000

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Notes to the Financial Statements (Continued)

Rongo Canaan Hardware		396,600	396,600
Adopt Activate		405,000	405,000
Jushami Enterprises		55,800	55,800
Simaji Investment		453,462	453,462
Solucom Agencies		330,000	330,000
Infinite/Countrywide Business Linkages		110,000	110,000
Ong'ata Brookview Academy		80,000	80,000
Summit Human Resource		7,000	7,000
Risasa Enterprises		475,000	475,000
Misaman Enterprises Limited		116,126	116,126
Saints Solutions		500,000	500,000
Syntax Enterprises Limited		492,000	492,000
Domarks Enterprises-Kabati		400,000	400,000
Susma Suppliers Limited		38,350	38,350
Karakana Outlets Limited		485,000	485,000
Kyusi Enterprises		201,600	201,600
Laconic Icon Agencies		500,000	500,000
Walbon Enterprises		341,200	341,200
Equitorial Hawk Investments		500,000	500,000
Skyspace Systems Limited		500,000	500,000
Jakoki Investments		492,578	492,578
Julemy Company Ltd		400,000	400,000
Santian Company Ltd		500,000	500,000
Super Galaxy General Supplies		350,000	350,000
Nkedaa Investments		500,000	500,000
Mpofu Traders		500,000	500,000
Kombani Enterprises		46,550	46,550
Tahary Enterprise		500,000	500,000
JPA Enterprises Ltd		410,000	410,000
Comprinta Enterprises		250,000	250,000
Leonte General Supplies		66,480	66,480
Nagolie Top Agencies		500,000	500,000
GM Hosana Ltd		500,000	500,000
Kingpoint Enterprises		500,000	500,000
Olalang Tech Ltd		39,500	39,500
Kendaug General Supplies		343,750	343,750
Megacomps Applied Tech		500,000	500,000
Linchem Enterprises		72,000	72,000
Third Party Logistics		500,000	500,000
Oasis Comfort Company		500,000	500,000
Pilanesburg Traders Co.		138,664	138,664
Blessed Wam Enterprises		499,880	499,880
Lossayan Suppliers		500,000	500,000
Sako Building Construction Co. Ltd		500,000	500,000
Jamphan construction Enterprises		446,000	446,000
Henry Vital Technologies		255,000	255,000

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Meshcos Company Ltd	534,250		534,250
Willkim Enterprises	383,912		383,912
Winfrec Supplying Ltd	534,250		534,250
Cekim Construction	427,400		427,400
Littles Lounge	534,250		534,250
Petna Supplies	192,330		192,330
Uchwagi Enterprises	534,250		534,250
Wonder B Double Investment Ltd	529,372		529,372
Total	3,670,014	19,567,672	23,237,686

19. a) Receivables from Non-Exchange Transactions

Description	2022-2023	2021-2022
	Kshs	Kshs
Other debtors (non-exchange transactions)	75,332,667	368,750,000
Total current receivables	75,332,667	368,750,000

19. b) Ageing analysis for Receivables from Non-Exchange Transactions

	2022-2023	% of the Total	2021-2022	% of the Total
	Kshs		Kshs	
Under one year	75,332,667	100%	368,750,000	100%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	75,332,667		368,750,000	

19. c) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/provision	2022-2023	2021-2022
	Kshs	Kshs
At the beginning of the year	368,750,000	579,500,000
Additional provisions during the year	75,332,667	368,750,000
Recovered during the year	(368,750,000)	(579,500,000)
Written off during the year	-	-
At the end of the year	75,332,667	368,750,000

The receivables from non-exchange transactions consists of partial funds for third quarter for Cash transfer to Persons with severe disabilities as follows:

Particulars	Under one year	Total
	Kshs	Kshs
Cash transfer to Persons with severe disabilities	75,332,667	75,332,667
Total	75,332,667	75,332,667

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20. Inventories

Particulars	2022-2023	2021-2022
	Kshs.	Kshs.
Office Stationeries and Consumables	3,208,734	1,821,400
Total	3,208,734	1,821,400

21. Staff Advances

Staff Name	2022-2023	2021-2022
	Kshs.	Kshs.
Amos Makenzie	-	99,600
Total	-	99,600

22. Prepayment

Particulars	2022-2023	2021-2022
	Kshs.	Kshs.
Medical & Group life Insurance - Employees	5,648,819	5,729,881
Medical Insurance - Board	117,137	107,441
Motor vehicle Insurance	1,401,294	-
Buildings Insurance	364,595	-
Total	7,531,845	5,837,322

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23. Property, Plant and Equipment

	Land	Buildings	M/Vehicles	Office Equip. Furn. & Fittings	Computers	Software	Totals
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1 July 2021	25,000,000	21,789,659	87,933,059	43,393,234	33,222,416	10,921,044	222,259,412
Additions	-	3,495,000	-	4,585,171	13,882,003	1,956,345	23,918,519
At 30 June 2022	25,000,000	25,284,659	87,933,059	47,978,405	47,104,419	12,877,389	246,177,931
Additions	-	-	73,800,000	4,724,201	4,679,692	1,789,000	84,992,893
Disposals	-	-	(2,816,978)	-	-	-	(2,816,978)
At 30 June 2023	25,000,000	25,284,659	158,916,081	52,702,606	51,784,110	14,666,389	328,353,845
Depreciation and impairment							
At 1 July 2021	-	6,809,786	57,230,814	32,700,273	25,706,142	7,058,216	129,505,231
Depreciation	-	595,710	5,811,991	3,481,864	6,240,281	2,471,873	18,601,720
Depreciation on Revaluation	-	-	4,462,500	-	-	-	4,462,500
At 30 June 2022	-	7,405,496	67,505,305	36,182,138	31,946,423	9,530,090	152,569,452
Depreciation	-	632,116	8,504,796	3,673,856	5,778,027	1,776,031	20,364,827
Depreciation on Revaluation	-	-	1,760,000	-	-	-	1,760,000
Depreciation on Disposals	-	-	(2,723,228)	-	-	-	(2,723,228)
At 30 June 2023	-	8,037,612	75,046,873	39,855,994	37,724,450	11,306,121	171,971,050
Net book values							
As at 30 June 2023	25,000,000	17,247,047	83,869,208	12,846,612	14,059,660	3,360,269	156,382,795
As at 30 June 2022	25,000,000	17,879,163	20,427,754	11,796,267	15,157,995	3,347,300	93,608,479

The Council is required to measure the residual value of all items of property plant and equipment. Management does not expect a residual value for these assets because they will be utilized for their entire economic lives and do not have a significant scrap value.

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23. b) Fully Depreciated Assets

Fully depreciated motor vehicles at original cost and revaluation of Kshs. 42,715,684 are still in use.

Fully depreciated assets at original cost and revaluation are as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Motor Vehicles	42,715,684	45,532,662
Office Equipment's, Furniture & Fittings	25,333,766	17,061,596
Computers and related equipment	24,404,225	21,181,299
Software	6,773,984	4,188,984
Total	99,227,659	87,964,541

24. a) Trade and other Payables

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade payables	28,184,700	60,616,944
Total trade and other payables	28,184,700	60,616,944

24. b) Ageing analysis for Trade and other payables

	2022-2023	% of the Total	2021-2022	% of the Total
Under one year	6,184,700	22%	60,616,944	100%
1-2 years	22,000,000	78%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	28,184,700		60,616,944	

The trade payables from exchange transactions are as follows:

Particulars	Under one year	1-2 years	Total
	Kshs	Kshs	Kshs
250 Self Help Groups - Economic Empowerment	-	20,000,000	20,000,000
Training/Capacity Building of 290 Self Help Groups	-	2,000,000	2,000,000
Association for the Physically Disabled of Kenya - Assorted assistive devices	4,073,100	-	4,073,100
Gateway Prosthetics & Orthotics Ltd - Knee Prosthesis	900,000	-	900,000
Kenya Society for the Blind - Foldable white canes laptops with Jaws	971,600	-	971,600
Roywatt Investments - Maintenance of Registration system	240,000	-	240,000
Total	6,184,700	22,000,000	28,184,700

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Notes to the Financial Statements (Continued)

25. Current Provisions

Description	2022-2023	2021-2022
	Kshs	Kshs
Provision for audit fees	1,160,000	1,160,000
Total Provision	1,160,000	1,160,000

26. Social Benefit Liabilities

Description	2022-2023	2021-2022
	Kshs	Kshs
Disability Social Benefits - 38,118 PWSDs Cash Transfer (March – June 23 cycle)	304,944,000	-
Total	304,944,000	-

27. Cash Generated from Operations

	2022-2023	2021-2022
	Kshs	Kshs
Surplus/(Deficit) for the year	(61,980,554)	91,590,815
Adjusted for:		
Depreciation	20,364,827	18,601,720
Gain on disposal of assets	(507,806)	(21,810)
Working capital adjustments:		
(Increase)/Decrease in Exchange receivables	(882,165)	4,475,897
(Increase)/Decrease in Non-Exchange receivables	293,417,333	210,750,000
(Increase)/Decrease in Inventories	(1,387,334)	(1,821,400)
(Increase)/Decrease in Staff loan and advances	99,600	215,400
(Increase)/Decrease in Prepayments	(1,694,523)	(5,837,322)
Increase/(Decrease) in Trade payables	(32,432,244)	(215,671,056.00)
Increase/(Decrease) in Other payables (provisions)	-	(2,320,000)
Increase/(Decrease) in Social Benefits Liabilities	304,944,000	-
Net cash flows from/(used in) operating activities	519,941,135	99,962,244

28. Comparison of budget and actual amounts

a. Public Contributions and Donations

The over achievement is due to increase in donations towards support of NCPWD Career Portal by Leonard Cheshire, International Day of Persons with disabilities by various partners, donation of equipment's towards registration of persons with disabilities by CBM(I), donation towards LPO financing programme by Light for the World and an unforeseen donation of a motor vehicle from Margaret Mary McGowan estate will as well as cash donation for the establishment of an educational scholarship programme in her name.

b. Other Incomes

The over achievement was due to an increase in number of MDAs that complied with the Disability Mainstreaming indicator of the Performance Contracting period 2022/2023.

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c. Board Expenses

The under expenditure is because of Council did not have a Board of Trustees during the period. The Board of Directors interviewed and recommended four (4) members for appointment as members of Board of Trustees but they were not gazetted during the financial year.

d. Depreciation and amortisation expense

The Board approved implementation of the reviewed Financial Policy and Procedures Manual at the beginning of FY 2022/23. The under expenditure therefore is because the Council reviewed the depreciation rates of motor vehicles, computers and software downwards to reflect the actual period that the Council derives economic value from them as follows;

Description	2022-2023	2021-2022
	Depreciation/Amortisation rate	Depreciation/Amortisation rate
Buildings	2.5%	2.5%
Motor vehicles	10%	25%
Office equipment, Furniture & Fittings	12.5%	12.5%
Computers	20%	33%
Software	20%	33%

e. Programmes

The under achievement is due to:

- i. The Board disbursed cash transfers to 38,118 households with persons with severe disabilities against a target of 47,000 beneficiary households. The variance of 8,882 beneficiaries is being addressed through targeting to replace the exited beneficiaries.
- ii. Low uptake of LPO financing by businesses of persons with disabilities that are registered with the National Treasury under AGPO. Financing is determined by the applications received from interested applicants. The Council received and financed 11 applications.
- iii. Third quarter funds were received on 23 June 2023 which made it difficult for the Council to utilize all the funds before the end of the financial year.

f. Actual on Comparable Surplus Reconciliation

The surplus as per the statement of the financial performance on page 1 does not tie to that on the statement of comparison of budget and actual amounts on page 5 due to differences in accounting basis (budget is cash basis while statement of financial performance is accrual). The following is reconciliation of the two amounts:

	2022-2023
	Kshs
Deficit as per Statement of Financial Performance	(61,980,554)
Add: Funds B/fwd	566,982,619
Surplus as per statement of comparison of budget and actual amounts	505,002,065

29. Employee Benefit Obligations

The Council contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution Scheme registered under the National Social Security Act. The Council's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs 2,160 per employee per month (Employer contributes Kshs 1,080 and Employee Kshs 1,080).

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Other than NSSF the Council also has a defined contribution scheme operated by Zamara Pension Fund. Employees contribute 7.5% while the Employer contribute 15% of basic salary. Employer contributions are recognized as expenses in the statement of financial performance under employee cost within the period they are incurred.

30. Financial Risk Management Disclosures

The Council activities expose it to a variety of financial risks including credit and liquidity risks. The Council overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The council does not hedge any risks in place.

The Council's financial risk management objectives and policies are detailed below:

a. Credit Risk

The Council has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, deposits with banks, as well as trade and other receivables. The amounts of receivables presented in the statement of financial position are as estimated by the Council's management based on their experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements that best represents the Council's maximum exposure to credit risk as at 30 June 2023 is made up as follows:

	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2023				
Receivables from exchange transactions	23,237,686	3,670,014	19,567,672	
Receivables from non-exchange transactions	75,332,667	75,332,667	-	
Staff loan/advance	-	-	-	
Bank Balances	671,189,089	671,189,089	-	
Total	769,759,442	750,191,770	19,567,672	-
At 30 June 2022				
Receivables from exchange transactions	22,355,522	-	22,355,522	
Receivables from non-exchange transactions	368,750,000	368,750,000	-	
Staff loan/advance	99,600	99,600	-	
Bank balances	235,733,041	235,733,041	-	
Total	626,938,163	604,582,641	22,355,522	-

b. Liquidity Risk

The Council fully depends on the exchequer for funding. In the event that there are delays in the release of funds by the exchequer, the Council may be exposed to liquidity risk as it will be unable to settle its commitments and meet its Performance Contract Obligations. The Council has embarked on seeking for other donor funds through development of partnerships as a liquidity risk management strategy.

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The table below represents cash flows payable as at the reporting date at the carrying balances:

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2023			-	
Trade Payables	-	6,184,700	22,000,000	28,184,700
Provisions	1,160,000	-	-	1,160,000
Social benefits liabilities	-	304,944,000	-	304,944,000
Total	1,160,000	311,128,700	22,000,000	334,288,700
As at 30 June 2022				
Trade Payables	-	60,616,944	-	60,616,944
Provisions	1,160,000	-	-	1,160,000
Social benefits liabilities	-	-	-	-
Total	1,160,000	60,616,944	-	61,776,944

c. Capital Risk Management

The objective of the Council's capital risk management is to safeguard the Council's ability to continue as a going concern. The Council capital structure comprises of the following funds:

	2021-2022	2020-2021
	Kshs	Kshs
Revaluation Reserve	18,332,982	20,186,731
Retained Earnings	434,531,773	496,512,327
Capital Reserve	149,729,362	149,729,362
Total Funds	602,594,117	666,428,420
Total Payables	334,288,700	61,776,944
Less: Cash and Bank Balances	(671,189,089)	(235,733,041)
Net Debt/(Excess Cash and Cash Equivalents)	(336,900,389)	(173,956,097)
Gearing	-56%	-26%

31. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the Council, holding 100% of the Council equity interest.

Notes to the Financial Statements (Continued)

Other Related Parties include:

- (i) The Parent Ministry;
- (ii) County Governments
- (iii) Other State Corporations and Semi-Autonomous Government Agencies
- (iv) Key management.
- (v) Board of Directors.

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All Entities and parties related to the Council during the year under review are as per the table below:

	2022-2023	2021-2022
	Kshs	Kshs
Transactions with related parties		
a) Sales to related parties		
Disability mainstreaming audits & Braille services	1,714,000	6,777,890
Total	1,714,000	6,777,890
b) Purchases from related parties		
Electricity from KPLC	812,825	774,617
Water from Nairobi City Water & Sewerage Co. Ltd	50,627	55,079
Advertisement -GAA	438,714	233,669
Rent expenses paid to National Cereals Produce Board	78,600	89,520
Conference fees paid to Government agencies	32,001	242,000
Purchase of Airtime & Internet -Safaricom	7,525,811	8,470,533
Courier services - Postal Corporation of Kenya	2,630,650	3,619,727
Training fees - KSG, NITA	501,667	314,798
Bank Charges - Kenya Commercial Bank	181,616	160,272
Audit fees - Office of Auditor General	1,160,000	1,160,000
Sunscreen lotions Warehousing & Distribution - KEMSA	-	4,381,679
Skin Cancer treatment -Government Hospitals	,471,257	1,294,265
Mobility Devices and Training	7,122,370	9,870,690
Total	22,306,138	30,666,848
c) Grants/Transfers from Government		
Grants from National Government	1,362,999,000	1,575,000,000
Donation from Government institutions	230,500	15,000
Total	1,363,229,500	1,575,015,000
d) Grants to Government institutions		
Special Schools infrastructure & Equipment support	19,218,143	7,563,874
Total	19,218,143	7,563,874
e) Key management compensation		
Directors' emoluments	17,897,865	24,917,910
Compensation to key management	31,853,287	30,483,211
Total	49,751,152	55,401,121

Notes to the Financial Statements (Continued)

32. Commitments and Contingencies

Capital Commitments

There were no capital commitments in both 2023 and 2022

Contingencies

Contingent Liabilities

There were no contingent liabilities in both 2023 and 2022

Contingent Assets

There were no contingent assets in both 2023 and 2022

33. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

34. Ultimate and Holding Entity

National Council for Persons with Disabilities is a State Corporation under the Ministry of Labour and Social Protection. Its ultimate parent is the Government of Kenya.

35. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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20. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor and management comments that were provided to the auditor.

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)
Basis for qualified opinion					
1.	Unsupported Infrastructure and Equipment expenditure of Kshs 1,219,600 towards three classrooms at St. Joseph Kiomiti for the Blind in Kisii. No evidence of certificate of work done	The Council submitted both the certificate of practical completion and certificate of work done prior to completion of the Audit however, this was captured as unsupported in the final Audit report. Copies of both certificates were submitted again together with the Management response by the Council	Rosabel Githinji Chief Disability Services Officer	Resolved	
2.	Long outstanding current portion of receivables from Exchange transactions – Kshs 16,530,090	The Council has put in place mechanisms to recover Kshs. 16,530,090. These include negotiated payment plans with the debtors and SMS reminders. Kshs 166,650 was recovered during FY2022.23 leaving a balance of Kshs 16,363,440 Further, the programme has been re-designed to bring on board a financial partner, KCB Bank Kenya, to manage the funds on behalf of the Council to eliminate the risk of default.	Rosabel Githinji Chief Disability Services Officer	Ongoing	June 2025

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Other Matters 1.1	Under-Expenditure amounting to Kshs 567,483,774 or 28% of the budget	The 28% under-expenditure was due to 4th quarter recurrent funds of Kshs 368,750,000 was received on 08 July 2022 after FY2021.22 had closed. The funds were spent in FY2022.23		Resolved	
1.2	Improper Transfer of Expenditure votes resulting in over expenditure of Kshs 84,000,000 reallocation from program votes.	During FY2021.22 the Council operational expenditure including mandatory expenditure was funded from programs allocation which have administration funds to implement the programs. However in FY2022.23 the National Treasury increased the Council operational allocation from Kshs 185 million to 285 million to cater for operational expenditure.		Resolved	
2. Unresolved Prior Year Matters	726 Beneficiaries in more than one cash transfer programme – Kshs 4,350,000	These are beneficiaries of the Inua Jamii Programme (PWSO CT, OPCT and CT OVC) who registered to receive the COVID-19 cash transfer and were not entitled to do so due to the C-19 CT registration criteria that was targeting Persons with Disabilities not in any government cash transfer programme. To avoid beneficiaries receiving payment in more than one cash transfer programme, the Council wrote to the Directorate of Social Assistance, State Department for Social Protection on the 18th of June 2020 to verify the data set of 33,333 beneficiaries against the	Rosabel Githinji Chief Disability Services Officer	Resolved	

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		<p>Inua Jamii Programme Payrolls and the Integrated Population Registration System (IPRS) to check for duplication across the Inua Jamii programme and confirm IDs.</p> <p>In the correspondence, the Directorate confirmed that no duplications of beneficiaries' details were found in the Inua Jamii Programme Payrolls in the data set of 33,333 beneficiaries. The Council initiated measures through its officers to recover the funds from individuals who fraudulently registered and received multiple payments. Out of Kshs. 4,350,000 the Council has recovered Kshs. 64,500 from 12 beneficiaries. The remaining Kshs 4,285,500 is irrecoverable and expensed as per IPSAS 42</p>			
	<p>Double payment of 323 Beneficiaries – Kshs 2,170,000</p>	<p>These are individuals who received multiple payments under the COVID-19 Cash transfer. These multiple payments arose from errors in data provided by the Field Officers who were working in challenging circumstances and relied heavily on a multi-agency approach to collect data. The Council initiated measures through its field Officers to recover the funds from individuals who fraudulently registered and received multiple</p>	<p>Rosabel Githinji Chief Disability Services Officer</p>	<p>Resolved</p>	<p>June 2023</p>

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		payments. Out of Kshs. 2,170,000 the Council has recovered Kshs. 32,500 from 6 beneficiaries. The remaining Kshs 2,137,500 is irrecoverable and expensed as per IPSAS 42			
	48 Beneficiaries sharing the same identification number (ID) – Kshs 288,000	These are beneficiaries of the COVID-19 CT whose data showed multiple M-Pesa accounts which were registered with different names and telephone numbers but with the same ID number. The payment service provider, Safaricom, had been tasked to verify duplications in data for beneficiaries paid through M-Pesa during implementation of the intervention. The Council initiated measures through its officers to recover the funds from individuals who fraudulently registered and received multiple payments. The Kshs 288,000 is irrecoverable and expensed as per IPSAS 42	Rosabel Githinji Chief Disability Services Officer	Resolved	
Basis for Conclusion 1.	Unfunded Financial Commitments of Kshs 58,475,733	The Council complied with Regulation 51(1) of the Public Finance Management (National Government) Regulations, 2015 requiring that all commitments for supply of goods or services shall be done not later than May 31st each year except with the express approval of the accounting officer in		Ongoing	June 2024

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		<p>writing in that the expenditure commitments were entered into way before the deadline of 31st May 2022 as per Development budget allocation of FY2021.22. Part of the financial commitments i.e. Kshs. 36,475,733 were funded during FY 2022.23, but Kshs. 22,000,000 remained unfunded due to Development budget cut of Kshs, 129,500,000 in FY 2022.23. The commitments will be settled in FY 2023.24.</p>			
2.	Arrears of Kshs 252,478,956 to 9,977 Persons with Severe Disabilities	<p>The Kshs. 252,478,956 unpaid to 9,977 beneficiaries noted by the Audit relates to delays in the following processes:</p> <p>Case management to update beneficiary details including caregiver changes and exit of deceased beneficiaries.</p> <p>Replacement of deceased, exited and untraced beneficiaries.</p> <p>These processes are coordinated by the Directorate of Social Assistance through the Consolidated Cash Transfer Programme Management Information System. Out of the 9,977 unpaid beneficiaries, 4,937 beneficiaries have been reinstated and process of paying unpaid funds totaling Kshs 147,580,000 is awaiting approval from the National Treasury. The</p>	Rosabel Githinji Chief Disability Services Officer	On going	June 2024

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		Council is working closely with the Directorate of Social Assistance to reinstate the 9,977 beneficiaries into the payroll and the Kshs. 252,478,956 will be utilized to pay the arrears once they are reinstated.			
Basis for Conclusion	Persons with Albinism Support Program		Alex Munyere Senior Disabilities Services Officer		
1.					
(i)	Stock out of sunscreen lotions in most hospitals	During FY2021.22 Sunscreen lotions were procured in small quantities due to limited stock from the manufacturer. The procurement of the sunscreen lotions was done during the Covid pandemic period, where the main factory in Spain had scaled down its production and this led to stock outs.		Resolved	
(ii)	Lack of demand analysis by regions for skin care products.	This has been corrected by a status of lotions report that was carried out before distribution of lotions in FY2022.23		Resolved	
(iii)	No structured process for issuance of lotions by dispensing units.	Medical personnel were sensitised on structured process for issuance of sunscreen lotions in mid-September 23	Alex Munyere Senior Disabilities Services Officer	Resolved	
(iv)	Record keeping of sunscreen lotion products inaccurately maintained by dispensing units	Dispensing hospitals Medical personnel were sensitised on accurate record keeping of the sunscreen lotions in mid-September 23		Resolved	
(v)	Lack of sensitization of sunscreen products to the dispensing	Sensitization of medical personnel was done the in mid-September 23		Resolved	

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	units			
(vi)	Lack of an approved operational manual	The Standard Operational Manual was developed and in use		Resolved
2	Donated tools of trade not tagged	The Council will from FY2023.24 tag all tools provided to beneficiaries.		Resolved
	Some beneficiaries did not have technical know-how in their areas of trade	The tools of trade program was initiated as a result of challenges to access to education by persons with disabilities. Most persons with disabilities supported through the tools of trade programme are from poor backgrounds and are not able to raise fees to undertake technical courses in Vocational Training Centres. As a result, they acquire skills to make use of the tools from apprenticeship and they therefore do not have certificates from training institutions.		
	Some beneficiaries did not use the tools given	The program has since been re-designed and from FY2023.24 beneficiaries be facilitated with start-up capital to enable them use the tools.		Resolved

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

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(iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Mr. Harun Maalim Hassan
Executive Director

Date.....15/02/2024.....

Appendix II: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized					Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others		
SDfSP	28/11/2022	Recurrent	274,667,000	274,667,000	-	-	-	-	274,667,000	
SDfSP	21/10/2022	Development	43,166,666	43,166,666	-	-	-	-	43,166,666	
SDfSP	23/12/2023	Development	21,583,334	21,583,334	-	-	-	-	21,583,334	
SDfSP	23/12/2023	Development	64,750,000	4,750,000	-	-	-	-	64,750,000	
SDfSP	04/01/2023	Recurrent	137,333,000	137,333,000	-	-	-	-	137,333,000	
SDfSP	21/02/2023	Recurrent	411,250,000	411,250,000	-	-	-	-	411,250,000	
SDfSP	23/06/2023	Recurrent	334,916,333	334,916,333	-	-	-	-	34,916,333	
SDfSP	10/07/2023	Recurrent	75,332,667	75,332,667	-	-	75,332,667	-	75,332,667	
Total			1,362,999,000	1,362,999,000	-	-	75,332,667	-	1,362,999,000	

*SDfSP – State Department for Social Protection

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Appendix III - Inter-Entity Confirmation Letter



NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

A barrier-free society for persons with disabilities



Ref: NCPWD/FIN/05 VOL. XI (94)

Date: 28 July 2023

Ms. Alice Mwaniki
 Deputy Accountant General
 State Department for Social Protection and Senior Citizens Affairs
 Ministry of Labour and Social Protection
 P.O. Box 40326-00100
NAIROBI

Re: Inter-Entity Transfers Confirmation

The National Council for Persons with Disabilities wishes to confirm the amounts disbursed to us for the year ended 30 June 2023 as indicated in the table below. Please compare the amounts you disbursed to us and what we received. Kindly sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by NCPWD for FY 2022/2023							
Ref Receipt No.	Date Disbursed	Amount Disbursed by Social Protection State Department for the year ended 30 June 2023			Total (D)=(A+B+C)	Amount received by NCPWD (Kshs) for the year ended 30 June 2023 (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter Ministerial (C)			
4978297	28-09-2022	274,667,000	-	-	274,667,000	274,667,000	-
4978300	21-10-2022	-	43,166,666	-	43,166,666	43,166,666	-
4391327	23-12-2022	-	21,583,334	-	21,583,334	21,583,334	-
4391328	23-12-2022	-	64,750,000	-	64,750,000	64,750,000	-
4391330	04-01-2023	137,333,000	-	-	137,333,000	137,333,000	-
4391335	21-02-2023	411,250,000	-	-	411,250,000	411,250,000	-
4391343	23-06-2023	334,916,333	-	-	334,916,333	334,916,333	-
4391344	10-07-2023	75,332,667	-	-	75,332,667	75,332,667	-
Total		1,233,499,000	129,500,000	-	1,362,999,000	1,362,999,000	-

I confirm that the amounts shown above are correct as of the date indicated and are as included in the financial statements.

Head of Accounting Department, State Department for Social Protection

Name: ALICE WANGIRU MWANIKI Signature: [Signature]

Date: 1/8/2023

Kabete Orthopaedic compound
 Next to Kabete Army Barracks, Waiyaki Way,
 P.O. Box 66577 - 00800, Nairobi

Tel: 020 2314621 / 2375994/0709107000
 Email: info@ncpwd.go.ke, Twitter: @ncpwwds
 Website: www.ncpwd.go.ke



Autism Awareness Day



Registration on the
NCPWD-Career Portal



Beneficiary receiving cash transfer stipend



Cash Transfer improving livelihoods



Transforming livelihoods through economic empowerment



National Council for Persons with Disabilities
Opposite ABC place, along Waiyaki Way
P.O Box 66577-00800, Nairobi.

