

REPUBLIC OF KENYA



27 AUG 2014

KENYA NATIONAL AUDIT OFFICE

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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
NATIONAL COUNCIL FOR PERSONS
WITH DISABILITIES
FOR THE YEAR ENDED
30 JUNE 2013



NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2013

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

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NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

CORPORATE INFORMATION

Establishment of the Council.

The Persons with Disabilities Act (2003) was assented to on 31st December 2003 and came into force, other than section 22,23,24,35(1),35(2), 39 and 40, on 16th June 2004 through legal notice No. 64 of 2004. The mentioned sections however, came into force on 24th November 2009.

Legal Status

The Act establishes the National Council for Persons with Disabilities. The Council is a body Corporate (Parastatal) or a Semi-Autonomous Government Agency that is capable of suing and being sued and acquiring, holding and disposing movable and immovable property.

Use of Funds

The management of NCPWD ensures that funds from the Government of Kenya and various donors are used as stipulated in the approved annual budgets, Grants Agreements and Project Documents. This is done with due attention to economy, efficiency and only for the purposes for which the funding was provided.

Vision

An institution of excellence responsive to disability human rights protection and mainstreaming in development.

Mission

To mainstream disability issues in all aspects of socio-cultural, economic and political development.

Core values

In furtherance of its mission, NCPWD is committed to practicing and fostering the following values in all aspects of its dealings:

Inclusivity

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

Social justice

The Council upholds just treatment for Persons with Disabilities in the societies.

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.

Equality and equity

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

Integrity

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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

CORPORATE INFORMATION (CONTINUED)

Transparency and accountability

We practice transparency and accountability in our operations. We use the resources entrusted to the Council efficiently. We also disclose relevant information regarding our operations and take responsibility for our performance.

Good governance

Good leadership is fostered by putting good governance in place. The Council ensures good governance is enhanced. To achieve this, the Council will support training in corporate governance and ensure adherence to code of ethics.

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.

Fairness and Equity

Being fair and equitable in dealings with staff, clients and members of the community.

Stakeholders Focus

Establishing and maintaining cooperative relationships with stakeholders.

BOARD OF DIRECTORS

1. Mr. John S. Halake	-	Chairman
2. Mrs. Phoebe A Nyagudi	-	Secretary
3. Dr. David Sankok	-	Director
4. Mr. Vitalis Kangero	-	Director
5. Mr. Geoffrey Wathigo	-	Director
6. Hon. Josephine Sinyo	-	Director
7. Mr. Patrick Onyango	-	Director
8. Ms. Rukia Ahmed	-	Director
9. Ms. Jayne K Asuma	-	Director
10. Mr. Jackson Lokwatom	-	Director
11. Mr. Kizito Omukaga	-	Director
12. Ms. Florence Pakata	-	Director
13. Ms. Anastacia C Odhiambo	-	Director
14. Mr. Charles O Anyango	-	Director
15. Ms. Beatrice Odundo	-	Director
16. Mr. Joseph Shiroko	-	Director

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

CORPORATE INFORMATION (CONTINUED)

17. Mrs. Cecilia Mbaka	-	Director
18. Mr. Titus Kilika	-	Director
19. Ms. Lynette W Muganda	-	Director
20. Mrs. Adriana Msafari	-	Director
21. Mr. Fredrick Ochienga Haga	-	Director

CORPORATE AUDITORS

Auditor General
Kenya National Audit Office
Anniversary Towers
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NAIBOBI
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Sarit Centre Branch
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REGISTERED OFFICE

National Council for Persons with Disabilities
Waiyaki Way
P.O. Box 66577-00800
NAIROBI
Tel: +254-20-2375994
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National Council for Persons with Disabilities
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Fax: +254-20-2320577

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

CORPORATE INFORMATION (CONTINUED)

KEY MANAGEMENT STAFF

- | | | |
|----------------------------|---|----------------------------------|
| 1. Mrs. Phoebe A Nyagudi | - | Director |
| 2. Ms. Catherine A. Wameyo | - | Chief Accountant |
| 3. Ms. Anne Kagwi | - | Senior Accountant |
| 4. Ms. Emily L Zindoli | - | Chief Training Officer |
| 5. Mr. James K Ndwiga | - | Chief Programs Officer |
| 6. Mr. Fredrick Omondi | - | Senior Legal Officer |
| 7. Mr. Francis Anyenda | - | Senior Public Relations Officer |
| 8. Ms. Lucy Wanjahi | - | Monitoring & Evaluation Officer |
| 9. Mr. David Njoroge | - | Internal Auditor |
| 10. Ms. Winfred Mbugua | - | Registration Officer |
| 11. Mr. Samson Tipape | - | Human Resource Officer |
| 12. Mr. John Lektari | - | Procurement Officer |
| 13. Ms. Jane Wamugu | - | Job placement Officer |
| 14. Mr. Isaac Manyonge | - | Disability Mainstreaming Officer |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

CHAIRMAN'S REPORT

1) INTRODUCTION

National Council for Persons with Disabilities (NCPWD) is a State Corporation established in November, 2004 following the enactment of Persons with Disabilities (PWDs) Act, 2003. The main objective of the Act is to provide for rights, rehabilitation and provision of equal opportunities for Persons with Disabilities within Kenya

The Council is charged with the responsibility of formulating and implementing policies that are geared towards mainstreaming disability issues in the national economy and creating an enabling environment in which Persons with Disabilities can operate effectively and efficiently in order to contribute positively to the national economy.

2) STRATEGIC OBJECTIVES

During the year under review 2012/2013 Financial Year, National Council for Persons with Disabilities planned to address the following strategic objectives drawn from the strategic plan of 2008 – 2012.

- i. Mainstream disability issues in different levels and sectors of the society.
- ii. Ensure that statistics about Persons with Disabilities are maintained and that they are registered for the purposes of planning and service provisions.
- iii. Enhance awareness-creation on disability issues and the activities of the Council.
- iv. Advice on the implementation of the UN Convention on the Rights of Persons with Disabilities.
- v. Increase the lobby of employment of Persons with Disabilities in the Public and Private Sectors.
- vi. Strengthen the capacity of the Council for effective service delivery.

3) ACHIEVEMENTS

During the year under review National Council for Persons with Disabilities was able to achieve the following:

- i. Mainstreamed disability issues in all government ministries and various institutions in the private sector
- ii. Provided Cash Transfer to 70 Persons with Severe Disabilities in every Constituency totaling to 14,700 (fourteen thousand, seven hundred) beneficiaries.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

CHAIRMAN'S REPORT (CONTINUED)

- iii. Registered 100,000 persons with disabilities and their organizations.
- iv. Developed a strategic plan for the years 2013 – 2017 .
- v. Registered 2,500 Persons with Albinism and procured sunscreen lotions for them.
- vi. The management consultancy services, Ministry of State for public service compiled and presented its report in January 2013 on conversion of serving officers to their new designations titles and duties in the NCPWD career guidelines based on individual officers qualifications Vis-a-Vis the requirements of the career progressions

In promotion of the representation of Persons with Disabilities at all levels of decision making, the following were achieved:

- i. Trained 38 persons in Kenya Sign Language which included nurses and police officers

In the implementation of the Constitution,

- i. The Persons with Disabilities (amended bill 2012) and the National policy on disability 2006 were reviewed and aligned to the Constitution 2010.

Others

National Council for Persons with Disabilities finalized the National Action Plan on accessibility and disability rights, the plan put emphasis on several thematic areas namely:

- a) To enhance reasonable access to buildings , sports and recreational facilities
- b) To improve persons with disabilities access to roads and transportation
- c) To improve access to basic quality health care
- d) To increase persons with disabilities formal education at all levels of education
- e) To realize 5% accessibility to employment by persons with disabilities
- f) To increase access and use of information, communication and technology by persons with disabilities
- g) To enhance access to justice by ensuring that the rights, privileges and dignities of persons with disabilities are upheld.

4) CHALLENGES OF NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

- i. Inadequate funding for disability programmes
- ii. Inadequate capacity of the Council to reach the vast clientele

- iii. Inadequate accessibility by persons with disabilities to the built environment, public transport and services.
- iv. Slow pace of implementation of the employment of persons with disabilities
- v. Negative attitudes and cultural beliefs associated with disabilities leading to concealment of persons with disabilities
- vi. National Council for Persons with Disabilities does not have adequate Monitoring and Evaluations capacity.
- vii. Inadequate funding to enable the National Council for Persons with Disabilities to reach all the identified Persons with Disabilities under the Cash Transfer programme.
- viii. The Council does not have adequate capacity to establish all the requisite systems needed for effective implementation of its programmes.

5) CONCLUSION

I wish to state that the Council is doing all within its means to mitigate these challenges for full inclusion of Persons with Disabilities in development agenda.



Mr. John B.S. Halake
Chairman

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

STATEMENT OF DIRECTORS RESPONSIBILITIES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013.

The Directors are responsible for the preparation and presentation of the financial statements of National Council For Persons With Disabilities set out on the following pages which comprise the Statement of financial position as at 30 June 2013, the Statement of comprehensive incomes, Statement of changes in reserves and Statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

The Directors responsibilities include : determining the basis of accounting described in note 1 is an acceptable basis for preparing and presenting the financial statements in the circumstances; designing, implementing and maintaining internal controls relevant to the preparation and presentation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Under the Kenyan State Corporations Act Cap 446, the Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its operating results for that year. It also requires the Directors to ensure the Council keeps proper accounting records, which disclose with reasonable accuracy, the financial position of the Fund. They are responsible for safeguarding the assets of the Fund.

The Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and in the manner required by the State Corporations Act Cap 446. The Directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Fund and of its operating results.

The Directors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial controls.

The Directors have made an assessment of the Council's ability to remain as a going concern and have no reason to believe the Council will not be a going concern for at least the next twelve months from the date of this statement.

Director

27.9.13

Date

Mrs. Phoebe A. Nyagudi



Signature

Chairman

27.9.13

Date

Mr. John B.S. Halake



Signature

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NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES FOR THE YEAR ENDED 30 JUNE 2013

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Council for Persons with Disabilities set out on pages 9 to 18, which comprise the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows 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 14 of the Public Audit Act, 2003. I have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purpose of this audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15(2) of the Public Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected

depend on the auditor's judgement including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Unaccounted for Funds

In the special audit report dated 6 December 2013 on the National Council for Persons with Disabilities, reference was made to following unaccounted for funds during the year under review.

	Amount (Kshs)
• Education assistance (scholarships), Infrastructure and equipment	12,434,553.00
• Economic empowerment and revolving funds	2,260,800.00
• Disbursement to an international Non-Government Organization	2,000,000.00
• Cash transfer to persons with Severe disabilities	<u>144,450.00</u>
Total	<u>16,839,803.00</u>

No justification has to date been provided for the irregularities.

2. Unaccounted for Imprests

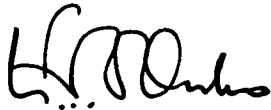
Out of the total amount of Kshs.9,120,000.00 issued as to imprest to various District Gender and Social Development Officers in April 2011 and November 2011, for onward transmission to persons with severe disabilities, amounts totaling Kshs.1,307,500.00 have not been accounted for or recovered from the defaulting officers salaries to date. This is contrary to requirements of the Government Financial Regulations and Procedures.

3. Irregular Payment of Legal Fees

A firm of advocates was in the year 2011 irregularly paid legal fees amounting to Kshs.4,524,120.00 out of the total Kshs.10,000,000.00 grants disbursed by the Council to the United Disabled Persons of Kenya for economic empowerment project. No documentary evidence has been provided so far to confirm that the services rendered by the firm and the payment were directly related to the economic empowerment project.

Qualified Opinion

In my opinion, except for effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Council as at 30 June 2013, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Persons with Disabilities Act, 2003.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

9 May 2014

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

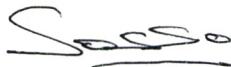
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2013

	NOTES	2012/13 (KSHS.)	2011/12 (KSHS.)
Income			
Grants	2		
Recurrent		52,000,000	32,000,000
CT- Persons with Severe Disabilities		385,000,000	385,000,000
Persons with Albinism Program		100,000,000	100,000,000
Other Incomes	3	3,166,923	3,738,000
TOTAL		540,166,923	520,738,000
Expenditure			
Staff Costs	4	20,689,516	8,545,152
Non-Staff Administration Costs	5	18,095,030	11,433,742
Other Operating Cost	6	1,536,334	2,382,786
Training costs		4,389,270	2,329,964
Travelling & Accomodation Costs	7	11,422,809	3,074,107
Programme cost	8	484,924,110	300,362,090
Depreciation	9	1,259,747	2,926,385
Board Expenses,Conference, Seminar	10	12,039,479	12,296,806
Audit fees		396,000	300,000
TOTAL		554,752,294	343,651,032
Operating Surplus		(14,585,371)	177,086,968

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013

	NOTE	30-Jun-13 (KSHS.)	30-Jun-12 (KSHS.)
ASSETS			
NON-CURRENT ASSETS			
PROPERTY PLANT & EQUIPMENT(NBV)	9	9,666,156	8,373,024
		<u>9,666,156</u>	<u>8,373,024</u>
CURRENT ASSETS			
STAFF LOAN	11	311,751	-
DEBTORS	12	21,927,683	609,000
CASH & CASH EQUIVALENTS	13	196,713,264	180,490,306
		<u>218,952,698</u>	<u>181,099,306</u>
TOTAL ASSETS		<u><u>228,618,854</u></u>	<u><u>189,472,330</u></u>
RESERVES AND LIABILITIES			
RESERVES			
CAPITAL RESERVES	14	189,172,330	12,085,362
SURPLUS/DEFICIT		(14,585,371)	177,086,968
		<u>174,586,959</u>	<u>189,172,330</u>
CURRENT LIABILITIES			
CREDITORS	15	53,683,895	-
PROVISIONS	16	348,000	300,000
		<u>54,031,895</u>	<u>300,000</u>
TOTAL RESERVES AND LIABILITIES		<u><u>228,618,854</u></u>	<u><u>189,472,330</u></u>

CHAIRMAN: 

DATE: 27.9.13

DIRECTOR: 

DATE: 27.9.13

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2013

	NOTE	30-Jun-13 AMOUNT KSHS.	30-Jun-12 AMOUNT KSHS.
OPERATING ACTIVITIES			
Cash generated from Operating activities	17	18,775,837	179,952,683
INVESTING ACTIVITIES			
Purchase of Non-current assets		(2,552,879)	(210,350)
INCREASE IN CASH & CASH EQUIVALENTS			
Cash & Cash equivalent at the beginning of the Period		180,490,306	747,972
Cash & Cash equivalent at the end of the Period		196,713,263	180,490,306

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

**STATEMENT OF CHANGES IN RESERVES
FOR THE PERIOD ENDED 30 JUNE 2013**

	CAPITAL RESERVES	SURPLUS	TOTAL
	(KSHS.)	(KSHS.)	(KSHS.)
BALANCE AS AT 01/07/2011	10,072,054	2,013,308	12,085,362
SURPLUS FOR THE YEAR	-	177,086,968	177,086,968
			-
BALANCE AS AT 30/06/2012	10,072,054	179,100,276	189,172,330
BALANCE AS AT 01/07/2012	10,072,054	179,100,276	189,172,330
SURPLUS FOR THE YEAR	-	(14,585,371)	(14,585,371)
			-
BALANCE AS AT 30/06/2013	10,072,054	164,514,905	174,586,959

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). The principal accounting policies adopted are set out below.

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention as modified to include valuation of donations received in-kind and equipment as described below.

(b) Revenue

(i) Grants

Unrestricted grants are accounted for ~~in/line~~ when confirmation of the commitment to pay is received from the donors or the Government of Kenya (GoK).

(ii) Donations in kind

Donations in kind are recognized on a receipt basis and recorded at their estimated market values.

(c) Foreign currencies

Transactions during the year are translated at the rates ruling on the transaction dates.

2. GRANTS

The Council received Kshs. 537 Million in form of grants as follows:

Recurrent – Kshs 52 Million

Cash Transfer to Persons with Severe Disabilities – Kshs 385 Million

Persons with Albinism Sunscreen lotion program – Kshs 100 Million

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

3 OTHER INCOMES		
	30-Jun-13	30-Jun-12
	(KSHS.)	(KSHS.)
Training charges - Disability mainstreaming	2,186,923	2,994,000
Sale of Tender - Prequalification of Suppliers	820,000	714,000
Grant from donors	160,000	30,000
TOTAL	3,166,923	3,738,000
4 STAFF COSTS		
	30-Jun-13	30-Jun-12
	(KSHS.)	(KSHS.)
Personnel Emoluments	20,689,516	8,545,152
TOTAL	20,689,516	8,545,152
5 NON-STAFF ADMINISTRATION COSTS		
	30-Jun-13	30-Jun-12
	(KSHS.)	(KSHS.)
Utilities, Supplies & Services	384,970	163,569
Communication, Supplies & Services	1,545,924	605,902
Printing, Advertising & Information Supplies & Services	7,021,674	3,730,286
Catering Services	958,541	433,371
National Day Celebrations	1,292,740	1,640,745
Insurance Costs	410,026	1,888,906
Specialized Materials & Supplies	-	5,000
Office and General Supplies and Services	3,440,637	1,049,706
Fuel, Oil, and Lubricants	604,000	300,000
Routine Maintenance - Vehicles	491,488	268,724
Routine Maintenance - Other Assets	1,945,030	1,347,535
TOTAL	18,095,030	11,433,742
6 OTHER OPERATING EXPENSES		
	30-Jun-13	30-Jun-12
	(KSHS.)	(KSHS.)
Bank Service Commission & Charges	65,815	45,440
Contracted Guards & Cleaning Services	515,867	337,626
Membership subscriptions	194,552	78,000
Contracted Professional Services	760,100	1,921,720
TOTAL	1,536,334	2,382,786
7 TRAVELLING & ACCOMODATION		
	30-Jun-13	30-Jun-12
	(KSHS.)	(KSHS.)
Domestic Travel Expenses	6,864,745	999,827
Foreign Travel Expenses	4,558,064	2,074,280
TOTAL	11,422,809	3,074,107

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8 PROGRAMME COSTS	30-Jun-13 AMOUNT (KSHS.)	30-Jun-12 AMOUNT (KSHS.)
Cash transfer to Persons with Severe Disabilities	411,619,485	300,362,090
Persons with Albinism Sunscreen lotion program	73,304,625	-
TOTAL	484,924,110	300,362,090

9 NON-CURRENT ASSETS MOVEMENT SCHEDULE

	BUILDINGS	MOTOR VEHICLES	OFFICE EQUIP. FURN. & FITTING	COMPUTERS	TOTALS
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
BAL. AS AT 01/07/12	5,612,685	5,483,058	4,486,584	2,907,840	18,279,817
ADDITIONS	296,034	-	1,438,434	818,411	2,552,879
COST AS AT 30/06/13	5,908,719	5,483,058	5,925,018	3,726,251	21,043,046
DEP. RATE	2.5%	25%	12.5%	30%	
ACCUM. DEP. B/FWD	431,377	5,483,058	1,666,081	2,536,628	10,117,144
DEP. CHARGE 12/13	140,934	-	604,333	514,480	1,259,747
ACCUM. DEP. C/D	572,311	5,483,058	2,270,414	3,051,108	11,376,890
NET BOOK VALUE 30/06/13	5,336,408	-	3,654,604	675,144	9,666,156
NET BOOK VALUE 30/06/12	5,181,308	-	2,820,503	371,213	8,373,024

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

10 BOARD AND CONFERENCE EXPENSES	30-Jun-13 AMOUNT (KSHS.)	30-Jun-12 AMOUNT (KSHS.)
Board allowance	5,455,800	5,572,500
Conference and seminar	6,583,679	6,724,306
TOTAL	12,039,479	12,296,806

11. STAFF LOAN	30-Jun-13 AMOUNT KSHS.	30-Jun-12 AMOUNT KSHS.
John Onyango Oguro	311,751	-
TOTAL	311,751	-

12. DEBTORS	30-Jun-13 AMOUNT KSHS.	30-Jun-12 AMOUNT KSHS.
Brand Kenya Board	23,923	
KASNEB	630,000	
Kenya Ports Authority	400,000	
National Development Fund for Persons with Disabilities	13,985,480	
Postal Corporation of Kenya	6,863,280	
Kenya Film Commission	25,000	50,000
Kenya Post Office Savings Bank		25,000
Kenya Technical Teachers		50,000
Kenya Tourist Development Corporation		25,000
Ministry of Higher Education, Science & Tech.		359,000
New Kenya Cooperative Cremaries Ltd		100,000
TOTAL	21,927,683	609,000

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

13 CASH & CASH EQUIVALENTS	30-Jun-13 AMOUNT (KSHS.)	30-Jun-12 AMOUNT (KSHS.)
Cash on Hand	31,155	Nil
Cash at Bank	196,682,109	180,490,306
TOTAL	196,713,264	180,490,306

14 CAPITAL RESERVES	30-Jun-13 AMOUNT (KSHS.)	30-Jun-12 AMOUNT (KSHS.)
Reserves B/fwd	189,172,330	12,085,362
TOTAL	189,172,330	12,085,362

15 CREDITORS	30-Jun-13 AMOUNT (KSHS.)	30-Jun-12 AMOUNT (KSHS.)
All Africa Conference of Churches	86,550	
Aquamist Ltd	6,526	
Director Agriculture Information Centre	29,250	
Kalee Ltd	199,250	
Mediamax Network Ltd	232,000	
Nation Media Group Ltd	209,941	
Royal Media Services Ltd	2,018,400	
Suken International Ltd	49,994,587	
The Standard Group Ltd	767,920	
The Star Publications Ltd	139,200	
TOTAL	53,683,624	-

16. PROVISIONS

This relates to Audit fees for financial year 2012/2013 provide during the year amounting to Kshs. 348,000.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17.

CASH GENERATED FROM OPERATIONS	30-Jun-13 AMOUNT Kshs	30-Jun-12 AMOUNT Kshs
OPERATING SURPLUS/DEFICIT FOR THE YEAR	(14,585,371)	177,086,968
ADJUSTMENTS:		
Depreciation	1,259,747	2,626,385
OPERATING SURPLUS BEFORE W/C CHANGES	(13,325,624)	179,713,353
CHANGES IN WORKING CAPITAL		
Decrease/(Increase) Debtors	(21,318,683)	214,000
Decrease/(Increase) Staff loan	(311,751)	-
Increase/(Decrease) in Creditors	53,683,895	(274,670)
Increase/(Decrease) in Audit fees provision	48,000	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	18,775,837	179,652,683

18. CURRENCY

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

19. COMPARATIVES

Comparative figures are provided for the financial year 2011/2012