

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL COUNCIL FOR PERSONS
WITH DISABILITIES (NCPWD)**

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

20 APR 2023

RECEIVED

National Council for Persons with Disabilities

ANNUAL REPORT AND FINANCIAL STATEMENTS



2021-2022



Celebrating International Day of Persons with Disabilities



Marking International Whitecane Awareness Day



Celebrating International Deaf Awareness Week.



Council Signing a Memorandum of Understanding with KCB Foundation



Council Legal Aid Clinic in Mombasa



NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022**

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

Table of Contents

Page

| | |
|--|--------|
| I. KEY ENTITY INFORMATION AND MANAGEMENT | iii |
| II. THE BOARD OF DIRECTORS | vi |
| III. THE BOARD OF TRUSTEES | x |
| IV. MANAGEMENT TEAM..... | xii |
| V. CHAIRMAN'S STATEMENT | xv |
| CHAIRMAN'S STATEMENT (CONTINUED)..... | xvi |
| VI. REPORT OF THE EXECUTIVE DIRECTOR | xvii |
| VII. STATEMENT OF COUNCIL PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/2022 | xix |
| VIII. CORPORATE GOVERNANCE STATEMENT..... | xxi |
| IX. MANAGEMENT DISCUSSION AND ANALYSIS..... | xxxiii |
| X. ENVIRONMENTAL AND SUSTAINABILITY REPORTING..... | xliv |
| IV. REPORT OF THE DIRECTORS..... | xlvii |
| V. STATEMENT OF DIRECTORS' RESPONSIBILITIES..... | xlviii |
| VI. REPORT OF THE INDEPENDENT AUDITORS ON THE FINANCIAL STATEMENTS OF THE NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES..... | xlix |
| VII. STATEMENT OF FINANCIAL PERFORMANCE..... | 1 |
| VIII. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022..... | 2 |
| IX. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022 | 3 |
| X. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2022 | 4 |
| XI. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022 | 5 |
| XII. NOTES TO THE FINANCIAL STATEMENTS | 6 |
| XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS | 32 |
| XIV. APPENDIX 1: INTER-ENTITY TRANSFERS | 39 |
| XV. APPENDIX 2: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES..... | 40 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

I. 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.
6. To provide assistive devices and other equipment to Persons with Disabilities

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

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 day-to-day management of the affairs of the Council is run by:

- 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 2022 and who had direct fiduciary responsibility were;

| No. | Designation | Name |
|-----|---|---------------------|
| 1. | Executive Director | Harun Maalim Hassan |
| 2. | Head of Finance & Accounts | Catherine Wameyo |
| 3. | Head of Programmes | 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. | Chief Finance & Accounts Officer | Anne Kagwi |
| 9. | Chief Legal Officer | Susan Wekesa |
| 10. | 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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

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 Auditors

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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022




II. THE BOARD OF DIRECTORS

| Dr. Michael Muncne | | 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> | | | | |
| Mr. Victor Ochieng Onyango | | Non-Executive Director / PS Representative, The National Treasury | | |
|  | Date of Birth: | 1979 | Date of Appointment | 9th Feb, 2022 |
| | Key Qualifications: | Master of Business Administration (Finance) | | |
| | Work Experience: | 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. Previously served as a Principal Finance Officer at the National Treasury and as a Senior Economist in the State Department for Planning. | | |
| <i>Member: Audit Committee; Finance & Procurement Committee</i> | | | | |


NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| Ms. Sylvia Moraa Mochabo | | Independent Non-Executive Director | | |
|--|---------------------|--|---------------------|---------------|
|  <p><i>Chair: Finance & Procurement Committee</i></p> | Date of Birth: | 1984 | Date of Appointment | 9th Feb, 2022 |
| | Key Qualifications: | Diploma in Graphic Design (Multimedia University) Mark Tank & Art College Certificate in Autism Certificate in Attention Deficit Hyperactivity Disorder (ADHD) | | |
| | Work Experience: | Graphic designer with 17 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. | | |
| 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: | Member of the Royal College Practitioners (MRCGP) Master in Medicine (MMed) Master in Public Health, Jomo Kenyatta University of Agriculture & Technology Advanced Certificate – Aviation Medicine (AvMed) King’s College London, United Kingdom Bachelor of Medicine and Bachelor of Surgery (MBChB), University of Glasgow, United Kingdom | | |
| | Work Experience: | Currently a Health Systems Strengthening Specialist, a Family Physician and Aviation Medical Assessor. She has previously worked at the Department for International Development (DFID/ UK AID) Somalia as a Health Adviser and has over 15 years’ experience in medicine as a general practitioner and health advisor. | | |
| Ms. Mercy Mugure Gichunge | | Independent Non-Executive Director | | |
|  <p><i>Chair: Programmes, Human Resource and Administration Committee</i></p> | 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 Pl.C, Support Analyst Safaricom Pl.C, Diversity and Inclusion Champion Ability Africa Media, Founder and Executive Director. | | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| Ms. Zena Atetwe Jalenga | | Independent Non-Executive Director | | |
|---|---------------------|--|---------------------|--------------------------------|
|  <p><i>Member: Programmes, Human Resource and Administration Committee</i></p> | 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 | | |
|  <p><i>Member: Programmes Committee; Member: Finance Committee</i></p> | 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-KIA Senior Management Course-KSG-Mombasa | | |
| | Work Experience: | He is the Director of Human Resource Management at the State Department for Social Protection, Senior Citizens and Special Programmes. He has over 28 years' experience in Public Service in more than 10 ministries. | | |
| 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. | | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| Susan Nafula Wekesa | | Chief Legal Officer/ Ag. Corporation Secretary | | |
|---|---------------------|--|---------------------|--------------------------------|
|  | Date of Birth: | 1986 | Date of Appointment | 1 st December, 2020 |
| | 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 | | |
| | Work Experience | She has 9 years' experience in the legal profession as an Advocate of the High Court of Kenya and worked for both public and private institutions occupying different job titles. | | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

III. THE BOARD OF TRUSTEES

| | | | |
|---|---------------------|---|--|
| Mr. Samson Mpapayai Tipape | | Independent Non-Executive Chairperson | |
|  | Date of Birth: | 1977 | Date of Appointment 5 th May 2019 |
| | Key Qualifications: | Masters of Science in Governance and Leadership Bachelor of Business Management (Human Resource Management) Higher Diploma in Human Resource Management Diploma in Personnel Management | |
| | Work Experience: | He is the former Member of County Assembly, Kajiado County. Previously worked at the NCPWD (2011 to 2013) as Head of Human Resource. | |
| Ms. Abdia Abdi Abkula | | Independent Non-Executive Director | |
|  | Date of Birth: | 1978 | Date of Appointment 5 th May 2019 |
| | Work Experience: | Worked as a Persons with Disabilities representative at the National Government Affirmative Action Fund (NGAAF) and a Civic Educator for Pastoralist Women for Health and Education in Isiolo County | |
| Mr. Johnstone N Mutua | | Independent Non-Executive Director | |
|  | Date of Birth: | 1988 | Date of Appointment 5 th May 2019 |
| | Key Qualifications: | Diploma in Information Technology | |
| | Work Experience: | He is currently an ICT Systems Officer at Riara Group of Schools, Nairobi. | |
| Mr. Abdulhakim Ware Shehe | | Independent Non-Executive Director | |
|  | Date of Birth: | 1987 | Date of Appointment 5 th May 2019 |
| | Key Qualifications: | Diploma in Special Inclusive Education | |
| | Work Experience: | He is currently a Board Member at Hola Municipality Council and Chairperson at Jenga Jamii CBO. He served as a Civic Educator at Muslims for Human Rights (MUHURI), Tana River County. | |
| Susan Mutungi | | Independent Non-Executive Director | |
|  | Date of Birth: | 1960 | Date of Appointment 5 th May 2019 |
| | Key Qualifications: | Master of Arts, Social Work Bachelor of Arts, Sociology | |
| | Work Experience: | She is currently the Deputy Director for Social Development at the Ministry of Labour and Social Protection that deals with community development programmes that includes Persons with Disabilities, Older persons and Families. She has over 30 years' experience | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| Mr. Peter Muchiri | | Independent Non-Executive Director | |
|---|---------------------|--|---|
|  | Date of Birth: | 1973 | Date of Appointment 3 rd May 2019 |
| | Key Qualifications: | Diploma in Business Management, Utalii College Diploma in Community Development, St. John's College Certificate in Leadership and Integrity, National Democratic Institute Bachelor of Arts, Community Development, Africa Nazarene University - Ongoing | |
| | Work Experience: | He is the Director of Marriots Group of Companies Ltd and the National Chairman of League of Persons with Disabilities. | |
| 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 is the Executive Director of National Council for Persons with Disabilities. 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. | |
| Susan Nafula Wekesa | | Chief Legal Officer/ Ag. Corporation Secretary | |
|  | Date of Birth: | 1986 | Date of Appointment 2 nd 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 | |
| | Work Experience: | She has 9 years' experience in the legal profession as an Advocate of the High Court of Kenya and worked for both public and private institutions occupying different job titles. | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

IV. 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, Disability Services |
| 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 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

Susan Nafuta 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 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

Annual Report & Financial Statements

For the year ended June 30, 2022

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

Joseph Matna 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 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

V. CHAIRMAN'S STATEMENT



I am pleased to present to you the Annual Report and Financial Statements for National Council for Persons with Disabilities for the year ending 30th June 2022.

The year under review was one of volatility with continued impact from the Covid-19 pandemic and unprecedented global commodity inflation driven by supply constraints and demand spikes. Despite the challenges, the Council continued to deliver on its mandate as provided for in the Persons with Disabilities Act 2003. We made achievements in many areas especially towards improving our services to reach all

Persons with Disabilities.

Our achievement during the year is largely attributed to the cohesiveness and commitment of my Board and the staff of the Council. We also attribute our success to the support that we continued to get from Persons with Disabilities across the country and other stakeholders.

During the year, we were able to make major changes in our operations. In December 2021, His Excellency the President of the Republic of Kenya launched our new registration system, which is aimed at revolutionizing the registration of Persons with Disabilities. The new system addresses the perennial challenges that the Council has continued to face in registering Persons with Disabilities. Some of these challenges include delays in issuance of the registration cards, cases of illegal registration of Persons with Disabilities among others. In the new system, the disability assessment report that is signed by the Director of Medical Services in Nairobi will now be signed at the County level by the County Director of Medical Services.

Further, during the year under review, we began the process of fast tracking the finalization of the review of the Persons with Disabilities Act 2003. This was witnessed by the efforts made by the Council to ensure that Persons with Disabilities across the country submitted their memoranda after the Persons with Disabilities Bill 2021 went through the first reading at the National Assembly. The Bill has since passed through the National Assembly and is currently at the Senate. The passing of the Bill at the Senate will have far reaching impact in terms of transforming the National Council for Persons with Disabilities as well as enhancing the rights and privileges of Persons with Disabilities in Kenya.

Another key milestone during the year was the appointment of new Board members. The Cabinet Secretary for Public Service, Gender, Senior Citizens Affairs and Special Programmes, gazetted a new Board on 10th March 2022 to serve for the next three years. The Board members are drawn from various professions. We are confident that they will bring fresh ideas that will be instrumental in enabling the Council deliver on its mandate.

While the 2021/22 year had its own share of challenges, we look forward to the new year with optimism on how much we can achieve. I am elated to announce that the National Treasury approved our budget proposal for an Autism and Developmental Disabilities programme. The programme is aimed at supporting activities targeting persons with autism and other developmental disabilities. It will focus on early identification and management, therapy services, essential drugs and tests as well as advocacy campaigns. We will engage stakeholders in developing the programme's implementation guide.

Forging and strengthening partnerships with key stakeholders continued to be our key strategy of promoting inclusion of Persons with Disabilities. In the last couple of months, we were able to strengthen partnerships with various stakeholders. Among these was the Ministry of Health that we partnered with and together with other stakeholders on the development of the new guidelines for assessment and registration of Persons with Disabilities.

CHAIRMAN'S STATEMENT (CONTINUED)

Early in December 2021, we signed a Memorandum of Understanding with KCB Bank Kenya Ltd. to revamp our LPO Financing programme. The LPO Financing Programme supports businesses of persons with disabilities that are registered with the National Treasury under Access to Government Procurement Opportunities (AGPO) to finance LPOs, LSOs and contracts awarded by Government procuring entities.

This support was introduced to improve financial capacity of Persons with Disabilities registered businesses to undertake procurement under the AGPO affirmative action initiative. The LPO financing programme offers Persons with Disabilities an opportunity to access businesses they would otherwise not. The programme was temporarily halted due to some challenges including delayed payments by procuring entities and default by Persons with Disabilities businesses financed.

Going forward we intend to strengthen and extend partnerships with more stakeholders in the coming years. We believe that addressing challenges faced by Persons with Disabilities requires a multi-sectoral approach.


Dr. Michael Munene
Acting Chairperson

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

VI. REPORT OF THE EXECUTIVE DIRECTOR



It is with great pleasure that I release the performance of the National Council for Persons with Disabilities for the Financial Year 2021/22. The year under review can be viewed as an extraordinary one for the Council. As we continued to navigate the post COVID-19 pandemic, we continued to serve our clients in compliance with the government of Kenya COVID-19 protocols as well as ensuring that Persons with Disabilities across the country access our services seamlessly.

During the year, we improved on some of our programmes to enhance efficiency and effectiveness in service provision for greater impact and improved wellbeing of Persons with Disabilities. Through this strategy, we believe we will be able to empower Persons with Disabilities as well as promote inclusion in all sectors of development.

Our LPO financing programme which had taken a hiatus due to increased default rate by beneficiaries was reorganized and relaunched after a two-year suspension. The new look LPO financing programme will be administered by KCB Bank Limited after entering into a Memorandum of Understanding with the Council in December 2021. A Committee for vetting the application was constituted and the members trained by KCB Bank Limited on how the funds will be administered.

I am also pleased to announce that during the year, the National Treasury approved a budget for our new programme - the Autism and Related Developmental Disability Programme which will commence in the Financial Year 2022/23. The new programme has an annual budget of Kshs. 50 million and is expected to support 6,000 Persons with Autism and other related Developmental disabilities (Cerebral Palsy, Down Syndrome, Epilepsy and Intellectual disabilities) in the country. The funds for the programme will be used towards 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 developmental disability. In rolling out the programme, we have commenced engagement with stakeholders in developing strategies for implementation.

In our effort to educate Persons with Disabilities on their rights and how to access justice, we started to offer legal aid clinics through partnerships with key stakeholders in the legal fraternity. During the year, we held two legal aid clinics in Mombasa and Nairobi in which clients were able to present their various legal issues and cases for support. We intend to roll out this activity in all the other regions so that Persons with Disabilities don't have to travel to Nairobi or Mombasa for the clinics. The clinics are held in partnership with a number of organizations including, Sheria Mtaani, National Legal Aid Services, FIDA- Kenya, Office of the Ombudsman, National Gender and Equality Commission among others. The objectives of the clinics are to provide legal advice/representation for Persons with Disabilities and also educate Persons with Disabilities on their rights and ways of accessing justice.

During the year under review, Kenyans were preparing for the general elections to be held in August 2022. To ensure that Persons with Disabilities actively participate in the electoral process, the Council continued to advocate for an accessible and inclusive electoral process. To this end, the Council was nominated as an ex-officio member in the Disability Inclusion Coordination Committee of the Independent Electoral Boundaries Commission (IEBC). Through this representation, the Council promoted and advocated for a peaceful and accessible electoral process. This clearly demonstrated that our role in disability advocacy is vast and we have to keep pushing on all fronts together with our partners to make our society more inclusive.

At the education level, we are cognizant of the challenges facing Persons with Disabilities in accessing education. In this regard, the Council is making deliberate efforts to address the gaps in provision of educational support for learners with disabilities through the education scholarship programme which aims to improve enrollment, retention and completion rates for Persons with Disabilities. Another programme in place is the Wezesha Scholarship Programme which provides support to non-disabled bright but needy students in

REPORT OF THE EXECUTIVE DIRECTOR (CONTINUED)

Secondary schools, whose parents are Persons with Disabilities. In total, we have nine education sponsorship programmes implemented with the support of our partners - Equity Group Foundation, Kenya Pipeline Company, KCB Bank Limited among others.

In order to expand the financial base for education support, we are working with a number of state agencies and the private sector to provide scholarships to learners with disabilities at all levels of education. To this end, we have held consultations with a number of organizations at individual basis and through forums. One such forum was a consultative meeting on Accessibility to Education for Persons with Disabilities in Kenya that brought together 12 key stakeholders in the education sector.

As alluded to at the beginning, during this post COVID-19 period, we continued to adjust our programmes in conformity with the COVID-19 government protocols. In this regard, we were able to provide some of our services online. Further, we developed an online method of evaluating and scoring the MDAs in their annual Performance Contract indicator on disability mainstreaming. We will continue with this trajectory even in the coming years.

We have streamlined our Disability Mainstreaming department to take its central role of promoting disability mainstreaming in the country. We deployed a senior staff to be in charge and developed various guidelines and training manuals for Ministries, Departments and Agencies (MDAs) in disability mainstreaming. We are confident that this change will go a long way in promoting disability inclusion.

During the year, we faced several challenges. The Expressway that was recently completed is a serious challenge to motorists and pedestrians coming to the Council offices. In addressing this challenge, we engaged KENHA through a number of consultative meetings with a view for the contractor to provide safe crossing for Persons with Disabilities. KENHA has so far finalized with the plans for providing a service road to access the Council and also erect bus stops. We will continue with the discussions during the financial year 2022/23 and also engage with other partners to ensure that the crossing on the express way to our office is safe for our clients.

As our programmes continue to expand, we still experience the challenge of office space for our staff and clients visiting the Council offices especially at the headquarters. Our staff are squeezed in the little office space available and this greatly affects effective service delivery. To address this challenge, we are engaging some of our partners to support us develop adequate offices for our staff. We have so far entered into an agreement with Kenya Pipeline Company who have agreed to support the Council construct an office block. Already the designs have been completed and awaiting ground breaking in the next financial year. However, the support from the KPC will not be adequate to complete the building and the Council will continue to make appeals to other donors for support. We also intend to approach the National Treasury towards this initiative.

As we commence the new financial year 2022/23, we are optimistic that the year will be a transformative one. It is our hope that the finalization of the new law for Persons with Disabilities by the Senate will go a long way in transforming the lives of Persons with Disabilities and entrench inclusion in all sectors of development. On our part, we promise to work diligently and with commitment to serve Persons with Disabilities throughout the country.



Mr. Harun Maalim Hassan
Executive Director

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

VII. STATEMENT OF COUNCIL PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/2022

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 FY 2018/2019-2022/2023. 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 2021/22 period for its four strategic pillars, as indicated in the table below:

| STRATEGIC PILLAR 1 | | DATA AND STATISTICS ON PWDS |
|--|---|--|
| 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 | 24,992 PWDs registered. This under performance was due to budget cut during the year. |
| STRATEGIC PILLAR 2 | | EMPOWERMENT OF PWDS |
| 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. Register 1,200 new PWAs. Support awareness creation in 47 counties | Provided Sunscreen lotions to 3,818 PWAs. Registered 648 PWAs Supported awareness creation in 47 counties |
| Number of PWSDs supported | Provide cash transfers to 47,000 Persons with Severe Disabilities (PWSDs) Households | Disbursed cash transfer funds to 37,023 PWSDs households. The variance of 9,977 beneficiaries was due to IPRS mismatch and natural attrition |
| Number of groups supported | Provide economic empowerment to 310 PWDs self- help groups | Provided grants to 301 PWDs self-help groups. |
| Number of businesses supported | Provide 50 PWDs owned businesses with LPO financing | The Council did not provide LPO financing due to budget cut. |
| Number of PWDs supported | Provide 300 graduates of vocational training with tools of trade for self-employment | Provided tools of trade to 362 VRC graduates |
| Number of PWDs supported | Provide 4,000 needy Persons with Disabilities with assistive devices | Provided 3,223 assistive and supportive devices. The budget cut affected support of devices to PWDs |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

Annual Report & Financial Statements

For the year ended June 30, 2022

| | | |
|--|---|--|
| Number of PWDs supported | Provide education support to 2,200 Persons with Disabilities | Provided 2,169 bursaries and scholarships to learners with disabilities. This target was affected by budget cut. |
| Number of Institutions supported | Provide support to 20 learning institutions of Persons with Disabilities to improve enrolment capacity and learning environment | Supported 13 PWD learning institutions. This target was affected by budget cut. |
| Number of organizations supported | Provide support to 57 National Disabled Persons Organizations for advocacy and awareness activities | Supported 43 DPOs with grants for awareness and advocacy on disability issues. |
| Number of officers supported | Conduct Basic sign language training skills course to 350 workers offering essential services | 366 workers offering essential services were trained. |
| STRATEGIC PILLAR 3 | | |
| DISABILITY MAINSTREAMING | | |
| Objective | To promote mainstreaming of disability in all sectors of society | |
| Key Performance Indicators | Activities | Achievements |
| Number of institutions evaluated | Evaluate 394 MDAs placed on performance contract on disability mainstreaming | Evaluated 320 MDAs that implemented disability mainstreaming indicator and reported to the Council. |
| Number of institutions audited | Conduct 100 accessibility audits in MDAs placed on PC and prepare reports | Conducted accessibility audits in 155 MDAs. |
| Report in place | Prepare an annual status report on disability mainstreaming | Annual status report prepared |
| STRATEGIC PILLAR 4 | | |
| ORGANIZATIONAL CAPACITY STRENGTHENING | | |
| Objective | To strengthen the Council capacity for effective and efficient service delivery | |
| Key Performance Indicators | Activities | Achievements |
| Number of staff trained | Train 60 Officers in various capacity building courses. | Supported 65 officers in various trainings. |
| Performance Contract reports | Implement the annual Performance Contracting cross cutting issues | Cross cutting indicators implemented as per the guidelines provided. |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

VIII. 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.

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 four (4) women out of eight (8) members.

Appointment of the Board members

The Board of Directors is constituted under Section 4 of the Amended Persons with Disabilities Act, 2003 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. He 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. He also ensures that the Board is provided with timely and sufficient information to enable it to discharge its duties. He 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.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

Board of Trustees

The Board of Trustees consisted 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. The Board of Trustees' term expired on 5th May 2022.

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.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

| NAME | CATEGORY | SITTING ALLOWANCE | DSA | GUIDE | MILEAGE | HONORARIA | AIRTIME | AMOUNT |
|------------------|----------|-------------------|------------------|------------------|------------------|------------------|---------------|-------------------|
| Peter Muchiri* | CHAIRMAN | 1,500,000 | 1,801,800 | 832,074 | 123,393 | 715,000 | - | 4,972,267 |
| Simon Ndubai* | B.O.D | 280,000 | 254,800 | 123,200 | 129,375 | - | 6,000 | 793,375 |
| Samuel Odawo* | B.O.D | 300,000 | 163,800 | 91,700 | 9,700 | - | 6,000 | 571,200 |
| Ashura Micheal* | B.O.D | 220,000 | 182,000 | 97,700 | 21,000 | - | 6,000 | 526,700 |
| Hassan Marsa* | B.O.D | 260,000 | 547,800 | - | 223,000 | - | 6,000 | 1,036,800 |
| Habiba Mohammed | B.O.D | 360,000 | 200,200 | - | 13,360 | - | 6,000 | 579,560 |
| Muthiru Chege* | B.O.D | 280,000 | 291,200 | - | 49,760 | - | 6,000 | 626,960 |
| Ibrahim Maalim* | B.O.D | 280,000 | 127,400 | - | - | - | 6,000 | 413,400 |
| David Malonza* | B.O.D | 260,000 | 127,400 | - | 15,000 | - | 6,000 | 408,400 |
| Samson Tipape* | CHAIRMAN | 400,000 | 473,200 | - | 100,272 | 715,000 | - | 1,688,472 |
| Susan Mutungi* | B.O.T | 300,000 | 182,000 | - | 39,800 | - | - | 521,800 |
| Johnstone Mutua* | B.O.T | 380,000 | 564,200 | 262,200 | 79,600 | - | - | 1,286,000 |
| Abulhakim Shehe* | B.O.T | 380,000 | 582,400 | 242,100 | 276,682 | - | - | 1,481,182 |
| Abdia Abdi* | B.O.T | 380,000 | 564,200 | - | 177,900 | - | - | 1,122,100 |
| Micheal Munene | B.O.D | 120,000 | 72,800 | - | - | - | - | 192,800 |
| Bernard Orina | B.O.D | 120,000 | 72,800 | - | - | - | - | 192,800 |
| Zena Atetwe | B.O.D | 120,000 | 72,800 | 40,200 | - | - | - | 233,000 |
| Mercy Gichonge | B.O.D | 160,000 | 127,400 | - | 17,000 | - | - | 304,400 |
| Sylvia Mochabo | B.O.D | 120,000 | 127,400 | - | 3,350 | - | - | 250,750 |
| Victor Onyango | B.O.D | 120,000 | 72,800 | - | 1,520 | - | - | 194,320 |
| Joseph Lerina | B.O.D | 120,000 | 200,200 | - | 14,300 | - | - | 334,500 |
| TOTAL | | 6,460,000 | 6,808,600 | 1,689,174 | 1,295,012 | 1,430,000 | 48,000 | 17,730,786 |

* Term expired during the year

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

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 9,000 bottles of Nivea Sunscreen Lotions SPF 50 for adults | Trippo Connection Ventures | 8/12/2021 | 25,498,000 |
| 2 | Supply and delivery of 9,000 bottles of Sunscreen Lotions SPF 50 for children | Shanco Limited | 8/12/2021 | 25,440,050 |
| 3 | Provision of medical insurance cover for staff and board of directors | Jubilee Insurance | 1/10/2021 | 23,349,286 |
| 4 | Provision of Internet services | Safaricom Limited | 12/05/2021 | 8,325,472 |
| 5 | Provision of After Sun Lotions for Persons with Albinism | Salome and Davine Investments limited | 8/12/2021 | 7,475,000 |
| 6 | Supply and delivery of Desktop Computers | Nelka Regional Ventures Limited | 19/10/2021 | 4,960,000 |
| 7 | Supply and delivery of Assistive devices (Tricycles, KAFOS, Special seats, Tough riders, Moody cruisers) | Association of the Physically Disabled of Kenya | 05/10/2021 | 4,525,650 |
| 8 | Supply and delivery of Android Tablets | Eurocom Systems Limited | 19/10/2021 | 4,400,000 |
| 9 | Supply and delivery of Low Vision Devices-Monocular Telescope | Irengo Investments | 2/12/2021 | 3,500,000 |
| 10 | Provision of refurbishment of Director's office block | Futurepack Traders | 13/9/2021 | 3,495,000 |

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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

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.

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 previous Board's term expired on 8th October 2021 and the current board was appointed on 9th February 2022. The Board meetings were attended as follows:

Board Membership and Attendance of Meetings

| Name | Role | Date Appointed | Date Retired | Meeting attendance |
|-----------------------|-----------|--------------------------------|-------------------------------|--------------------|
| Mr. Peter Muchiri | Chairman | 3 rd May 2019 | 2 nd May 2022 | 3/3 |
| Dr. Habiba Mohamed | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Hassan Marsa | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Samuel Odawo | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. MacRalph Chege | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Simon Ndubai | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Ms. Ashura B. Michael | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Ibrahim Maalim | Member | 1st August 2019 | 8 th February 2022 | 2/2 |
| Mr. David Malonza | Member | 23 rd April 2020 | 8 th February 2022 | 2/2 |
| Dr. Habiba Mohamed | Member | 9 th February 2022 | - | 0/1 |
| Ms Zena Rashid | Member | 9 th February, 2022 | - | 1/1 |
| Mr. Victor Ochieng | Member | 9 th February, 2022 | - | 1/1 |
| Ms. Mercy Mugure | Member | 9 th February, 2022 | - | 1/1 |
| Mr. Kenneth Orina | Member | 9 th February, 2022 | - | 1/1 |
| Ms. Sylvia Mochabo | Member | 9 th February, 2022 | - | 1/1 |
| Dr. Michael Munene | Member | 9 th February, 2022 | - | 1/1 |
| Mr. Joseph .K. Lerina | Member | 9 th February, 2022 | - | 1/1 |
| Mr. Hassan Harun | Secretary | 1 st December, 2020 | - | 3/3 |

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 Chairman 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.

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

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:

- 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 |
|--------------------|----------|------------------------------|-------------------------------|--------------------|
| Mr. Hassan Marsa | Chairman | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Samuel Odawo | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Ibrahim Maalim | Member | 1st August 2019 | 8 th February 2022 | 2/2 |
| Mr. David Malonza | Member | 23 rd April 2020 | 8 th February 2022 | 2/2 |

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.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

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).

Audit and Risk Committee Membership and Attendance of Meetings

| Name | Role | Date Appointed | Date Retired | Meeting attendance |
|-----------------------|----------|------------------------------|-------------------------------|--------------------|
| Mr. Simon Joni Ndubai | Chairman | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. David Malonza | Member | 23 rd April 2020 | 8 th February 2022 | 2/2 |

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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

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

| Name | Role | Date Appointed | Date Retired | Meeting attendance |
|--------------------|----------|------------------------------|-------------------------------|--------------------|
| Dr. Habiba Mohamed | Chairman | 9 th October 2018 | 8 th October 2021 | 1/2 |
| Mr. MacRalph Chege | Member | 9 th October 2018 | 8 th October 2021 | 2/2 |
| Mr. Ibrahim Maalim | Member | 1 st August 2019 | 8 th February 2022 | 2/2 |

Board of Trustees

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

The responsibilities of the committee are as follows;

- To approve payment of grants towards economic empowerment support of Persons with Disabilities
- To approve payment to learning institutions of Persons with Disabilities with funds for infrastructure and equipment
- To provide support for assistive devices and services
- To approve payment of scholarship to Persons with Disabilities

| Name | Role | Date Appointed | Date Retired | Meeting attendance |
|------------------------------------|-----------|-------------------------------|--------------------------|--------------------|
| Samson Mpapayai Tipapc | Chairman | 5 th May 2019 | 4 th May 2022 | 2/7 |
| Abdia Abdi Abkula | Member | 5 th May 2019 | 4 th May 2022 | 7/7 |
| Johnstone N Mutua | Member | 5 th May 2019 | 4 th May 2022 | 7/7 |
| Abdulahkim Ware Shehe | Member | 5 th May 2019 | 4 th May 2022 | 7/7 |
| Peter Muchiri | Member | 5 th May 2019 | 4 th May 2022 | 6/7 |
| Susan Mutungi | Member | 5 th May 2019 | 4 th May 2022 | 7/7 |
| PS, National Treasury and Planning | Member | - | - | - |
| Harun M Hassan | Secretary | 1 st December 2020 | - | 1/1 |

**NB: Principal Secretary, The National Treasury did not nominate a representative to the Board*

Programmes Committee Membership and Attendance

| Name | Role | Date Appointed | Date Retired | Meeting attendance |
|-----------------------|----------|---------------------------|--------------------------|--------------------|
| Abdulahkim Were Shehe | Chairman | 5 th May 2019 | 4 th May 2022 | 7/7 |
| Peter Muchiri | Member | 5 th May 2019 | 4 th May 2022 | 5/7 |
| Susan Mutungi | Member | 5 th May 2019 | 4 th May 2022 | 7/7 |
| Johnstone Mutua | Member | 24 th May 2021 | 4 th May 2022 | 2/2 |
| Abdia Abdi Abkula | Member | 24 th May 2021 | 4 th May 2022 | 2/2 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

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 previous Board was assessed for the Financial Year 2020–2021 on 15th September 2021 while the evaluation for Financial Year 2021-2022 was done in 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 evaluation's findings 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 induction exercise was conducted by the Kenya School of Government on 11th – 13th April, 2022. In addition, the board was taken through the Programmes and services at the Council by management on 27th and 28th April 2022.

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.

CORPORATE GOVERNANCE STATEMENT (CONTINUED)

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.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

IX. MANAGEMENT DISCUSSION AND ANALYSIS

The Council's Operational and Financial Performance

In this section we examine the performance of the Council during the Financial year 2021/22 in terms of activities, programmes and services that we offered to Persons with Disabilities across the Country. This is in fulfilment of the mandate of the Council as provided for in the Persons with Disabilities Act 2003

The implementation of the activities and the programmes offered during the year were undertaken at the backdrop of the new order of post COVID-19 pandemic. Provision of services therefore had to take into consideration the Government protocols on COVID-19. Nevertheless, the key highlights of achievement during the period are highlighted below.

1. Cash Transfer for Persons with Severe Disabilities

The National Council for Persons with Disabilities' 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 Council. The programme is delivered through provision of cash transfers with the aim of improving lives of persons with severe disabilities by empowering and strengthening the capacity of caregivers. The programme was started in 2010/2011, first as a pilot targeting 2,100 beneficiaries from the then 210 constituencies. Since then, the programme has expanded and currently targets 47,000 households with persons with severe disabilities.

During the year under review, the Council disbursed cash transfer funds to 37,023 households with persons with severe disabilities, through the Inua Jamii programmes contracted six payment service providers - KCB Bank, Equity Bank, Post Bank, Cooperative Bank, KWFT Bank and National Bank.

Over time, concerns have been raised regarding the low number of beneficiaries under the PWSD CT programme and that the programme has not reached its target number of beneficiaries. To address this key issue, the Council carried out a countrywide exercise during the year under review to reinstate 12,464 households that were previously benefitting but are currently out of the Consolidated Cash Transfer Programme Management Information System (CCTPMIS).

To successfully undertake the exercise, the Council conducted a one-week physical training of all the County Disability Services Officers on 26th to 30th July 2021 and also held subsequent virtual meetings to adequately equip the officers to undertake the retargeting exercise. Additionally, the Council recruited and trained 290 data clerks to serve as enumerators. The enumerators undertook the listing and registration of the affected households that met the eligibility criteria for enrolment into the programme. 2,729 beneficiaries have so far been reinstated. The process of reinstating the additional 9,977 beneficiaries who are currently out of the payroll is ongoing.

2. Albinism Support Programme

The Albinism Support Programme is designed to improve the welfare of Persons with Albinism (PWA). The programme provides sunscreen lotion, protective clothing, eye care services, skin cancer screening, treatment and sensitization of communities in all the 47 counties to end stigma, discrimination and violation of human rights of persons with albinism. This programme is offered in the premise that skin cancer is a major cause of mortality among persons with albinism in Kenya. Persons with albinism need regular skin cancer screening which is expensive and unavailable in most of the public hospitals. During the year, the programme targeted 5,000 persons with albinism throughout the country.

Further during the period under review, the Council procured and distributed 5,000 wide brim hats to persons with albinism across the country to protect them from harmful sun rays. The Council also procured and

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

distributed 5,000 lip balms, 23,080 bottles of sunscreen lotions and 3,786 bottles of after-sun lotions.

The Council also supported 32 persons with albinism for skin cancer treatment in various hospitals. In order to improve programme efficiency, the Council conducted monitoring exercise for awareness activities in 15 counties.

In addition, the Council continued to monitor distribution of sunscreen lotions by hospitals across the Country to 3,818 persons with albinism. Further, the Council distributed 500 monocular devices to learners with albinism. The Council also supported Albinism Society of Kenya to assist in carrying out awareness on albinism issues at the national level.

Further, the Council organized and held the International Albinism Awareness Day on 13th June 2022 in Kilifi County. The event brought together more than 500 persons with albinism from Mombasa, Kwale, Tana River and Kilifi counties. During the year under review, 1,085 persons with albinism were screened for skin cancer across the country.

In order to improve access to educational opportunities by persons with albinism, the Council supported 70 learners with albinism. In addition, 47 persons with albinism were supported with start-up tool kits in order to provide them with employment and wealth creation opportunities in selected sectors. During the year the Council registered an additional 648 persons with albinism.

3. 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 came into effect 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:

3.1 Economic Empowerment Programme

The Economic Empowerment programme employs a two-prong approach; funding for self-help groups to jointly undertake a common project for the benefit of the membership. This includes, fish ponds, rearing livestock, bead making, among other activities; or revolving fund for lending to group members to engage in businesses at an individual level. The grants aim to help Persons with Disabilities gain self-sufficiency in generating income and to enable them gain skills and experience in accessing loans for their businesses.

Eligible groups supported are those of and for Persons with Disabilities legally registered to operate within the Republic of Kenya and registered with the Council. They must have been in existence for at least one year since their registration.

During the year, the Council approved support to 301 self-help groups of Persons with Disabilities for income generating activities out of which 51 groups were awarded grants. The remaining 250 were accrued as pending bill due to be funded in the next financial year.

3.2 LPO Financing Programme

The LPO Financing Programme supports businesses owned by Persons with Disabilities to finance LPOs, LSOs and contracts awarded by Government procuring entities. The businesses funded are those registered by the National Treasury under the Access to Government Procurement Opportunities (AGPO) Programme. This programme was introduced to improve employment opportunities for Persons with Disabilities. During the year, the Council relaunched the programme after a two-year suspension due to default on repayment of the funds by beneficiaries funded in the previous years.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

The Council also engaged and signed a memorandum of understanding with KCB Bank Kenya Limited to operationalize the redesigned programme. The MOU was signed in December 2021. Further, the Council engaged KCB Bank Limited, Kenya, to train the county vetting committees and develop the application tool kit and checklist for applicants. In addition, the Council managed to recover Kshs 856,400 outstanding loans from the programme defaulters.

3.3 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 approved and procured tool kits for 362 PWDs.

3.4 Education Scholarship Grants

This programme aims to improve enrolment, retention and completion rates in education by Persons with Disabilities for eventual engagement in decent and gainful employment. This is achieved through provision of bursaries and scholarships to learners with disabilities in primary and secondary schools, middle level colleges, universities and vocational institutions.

Grants awarded at each level are to a maximum of Kshs 20,000 for Primary and Vocational levels, Kshs 30,000 for Secondary level, Kshs 40,000 for College and Kshs 50,000 for universities. During the year, the Council awarded bursaries to 2,169 learners with disabilities against a target of 2,200. The variance is attributed to budget cut during the year.

3.5 Advocacy and Awareness Creation

Advocacy and awareness campaigns play an important role in building critical mass to support the cause for protecting the rights of Persons with Disabilities as well as creating awareness on disability issues. During the year, the Council supported 43 Organizations of Persons with Disabilities (OPDs) to observe various disability events aimed at creating awareness on disability and advocating for the rights of Persons with Disabilities.

3.6 Infrastructure and Equipment Support to Learning Institutions

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. Support is provided to educational institutions including special schools, special units and social care institutions. During the year, the Council supported 13 learning institutions for development of various infrastructure within the institutions.

3.7 Assistive Devices & Services

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 3,223 Persons with Disabilities across the country with various assistive devices which included hearing aids, crutches, wheelchairs, tricycles, white canes and walking appliances. 366 workers in the essential services from public institutions were sponsored by the Council for training in Basic Kenya Sign Language at the Kenya Institute of Special Education during the year. They later on graduated during the year.

In addition, 45 Persons with Disabilities who had acquired impairment in adulthood were supported with Mobility & Orientation Training to enable them to live independently. This was facilitated through partnership with Kenya Institute for the Blind, Kenya Society for the Blind and Machakos Technical Institute for the Blind.

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

3.8 Registration of Persons with Disabilities

The Council continued to maintain a database of Persons with Disabilities through the registration process across the country in partnership with the Ministry of Health. Persons with Disabilities are required to register with the Council so as to enable them 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 under review, the Council registered 24,992 Persons with Disabilities throughout the Country. In addition, 505 organizations for Persons with Disabilities were also registered during the period. Further, the Council facilitated 4,912 Persons with Disabilities access tax exemption from Kenya Revenue Authority.

Further, during the year, the Council launched a new registration system aimed at streamlining the process of registering Persons with Disabilities to enhance efficiency as well as weed out fraud cases in the registration process. The new system launched by His Excellency the President of the Republic of Kenya on 3rd December 2021, captures detailed bio data of Persons with Disabilities including socio economic data. The system has the capacity to produce administrative data that can be used for programme planning and allocation of resources.

In addition, the Council participated in the development of the Disability Medical Assessment and Categorization Guidelines spearheaded by the Ministry of Health. The guidelines are expected to standardize the assessment process in all the hospitals. This assessment tool is provided in the guidelines being used under the new registration system.

4. 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 people on their rights and privileges and enabling them to understand the environment. In enhancing understanding of disability issues and promoting the rights of Persons with Disabilities, the Council continued to sensitize the public and create awareness on disability through a number of activities and during various national and international disabilities Days and events.

Key among these was the International Day of Persons with Disabilities which was held on 3rd December 2021 in Nairobi County. Others included the World Autism Awareness Day (WAAD) celebrations held on 1st April 2022 in Nyeri County, the International Wheelchair Day held on 1st March 2022 in Nairobi among others. The Council also participated in the 7th Devolution Conference held on 23rd to 26th November 2021 in Makeni County. The Executive Director participated in the main plenary session of the Conference whose theme was "*Vulnerability and resilience in the face of climate change.*"

The Council in partnership with Daima Trust organized and facilitated the National Diversity and Inclusion Awards and Recognition (DIAR Awards) ceremony held on 18th March 2022 at Sarit Expo Centre in Nairobi. The theme of the Award was: *Celebrating Champions of Diversity Equity Inclusion - Turning our Differences into Strengths*. This theme celebrated individuals and institutions championing the course of diversity and inclusion in different sectors. Over 500 participants drawn from 120 organizations attended the Ceremony in which 28 categories of Awards were presented.

The Council also participated in Commemorating the World Day of Remembrance for Road Traffic Victims at the National Spinal Injury Hospital in Nairobi on 21st November 2021. In addition, the Council participated in observing the International White Cane Awareness Day on 15th October 2021 held in Nairobi. In collaboration with other partners, the Council also marked the World Cerebral Palsy Day on 6th October 2021 in Nyeri County, the International Week of the Deaf held in Homabay County on 20th – 26th September 2021 where the chairperson of the Board was the chief guest. The theme for the event was "**Thriving Deaf Communities**"

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

To enhance access to information on its programmes and services offered, the Council reprinted and disseminated to the public various publications including brochures on Council programmes, Service Delivery Charter, the Convention on the Rights of Persons with Disabilities, Persons with Disabilities Act, 2003 and a quarterly online newsletter. This is in addition to disseminating information through its various social media platforms and website. Other publicity materials produced included: banners, desk calendars and exhibition display boards.

The Council also produced a documentary to be aired in various forums and events with the aim of publicizing its programmes and services. Further, the Council engaged various media houses to disseminate information on disability issues and the programmes offered. These included NTV, KTN TV, KBC TV, TV 47 among others.

In ensuring that the public is kept informed on the programmes offered while observing COVID-19 protocols, the Council held a number of virtual public Open Days through which the Council reached a large audience in disseminating information on its programmes and services. Some of the issues discussed during the events included information on taxation and tax exemption, various programmes and services offered, the new registration system among others.

5. Disability Mainstreaming

Disability mainstreaming entails accessibility and inclusion of Persons with Disabilities in social economic development agenda. During the year, the Council evaluated, scored and issued compliance certificates to 320 Ministries, Departments and Agencies (MDAs) in compliance with the implementation of the Disability Mainstreaming indicator in the Performance Contracting for the year 2021/2022. This is out of the 394 MDAs that were contracted by the Public Service Performance Management and Monitoring Unit (PSPMMU). The scoring for the MDAs is as follows:

| % Score | No of institutions |
|----------------|---------------------------|
| 0 - 19 | 64 |
| 20 – 39 | 85 |
| 40 – 59 | 75 |
| 60 – 79 | 69 |
| 80-100 | 27 |
| Total | 320 |

Reporting of the Disability Mainstreaming indicator by MDAs was also automated to ease reporting and feedback.

In addition, 277 MDAs were trained on disability mainstreaming. The trainings were conducted online, in-house, and on location. The purpose of the training was to build the capacity of the MDA’s Disability Mainstreaming committees, senior managers and staff on the implementation of the disability mainstreaming indicator.

Further, during the year, the Council in collaboration with stakeholders reviewed the Disability Mainstreaming Training Manual into three distinct manuals for staff, senior managers and the Disability Mainstreaming Committees. The manuals will be subjected for validation during the next Financial Year.

In order to assess built environments to ascertain the extent to which MDAs are accommodating Persons with Disabilities, the Council carried out accessibility and usability audits in 155 government institutions. Through the assessments, it was established that a number of MDAs were making progress in enhancing accessibility.

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

Further, through the NCPWD Career Portal, the Council registered 373 potential employers and 5,437 Persons with Disabilities seeking employment. To promote the use of the portal by employers, the Council also conducted several on boarding sessions for MDAs and sensitization forums for Persons with Disabilities.

6. 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 be able 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 2021/22, the Council awarded tenders/contracts to the Youth, Women and Persons with Disabilities worth Kshs.117,525,026 out of the annual target of Kshs.100,216,905.

The table below indicates the distribution of tenders/contracts under this programme.

| Category | Award in Kshs. |
|-----------------|-----------------------|
| PWD | 42,488,001 |
| Youth | 21,682,585 |
| Women | 53,354,440 |
| Total | 117,525,026 |

7. Monitoring Programmes and Activities

In the Financial Year 2021/22, the Council continued to carry out internal monitoring of its programmes and services to improve service provision and also track how desired target outputs are being achieved. Monitoring was carried out on Albinism programme in Taita Taveta, Kwale, Mombasa, Meru, Isiolo, Laikipia and Kilifi Counties and also Kenya Sign Language training programme in Nairobi.

Further, during the year, the Internal Audit department conducted an audit on the Albinism programme in 13 counties- Nairobi, Kiambu, Nyeri, Embu, Makueni, Mombasa, Kilifi, Nakuru, Kisumu, Kisii, Siaya, Bungoma and Migori. Various components of the programme were reviewed and recommendations made on the areas that needed improvement.

In addition, the Council audited self-help groups, tools of trade, infrastructure and equipment projects and education assistance programmes in Mombasa, Kilifi, Taita Taveta, Nakuru, Baringo, Elgeyo Marakwet, West Pokot, Trans Nzoia and Uasin Gishu counties and the Disability Mainstreaming Department. The Council also conducted an audit on imprest system and all payments made during the year. The audit reports were shared with the management. To ensure that the organization's assets are safeguarded against misuse and confirm their existence, the council also conducted an audit of its fleet and fixed assets.

The Council developed its MTP IV proposed programmes and projects for the period 2023-2027. In the plan, the National Development Fund for Persons with Disabilities was redesigned to incorporate other initiatives including children with disabilities' care reform and employment of Persons with Disabilities. Research on disabilities related initiatives was also proposed to enhance service delivery in the Country.

To track the organizations' commitment in Service Delivery, the Council carried out a midterm review of its 2018-2022 Strategic Plan and a report with recommendations was produced. In addition, the Council

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

participated in a workshop to document best practices under the Sustainable Development Goals (SDGs) with the State Department for Planning.

The Council also cascaded the FY 2021/2022 Performance Contract to HODs. The Contract provides a commitment between the management and the secretariat in ensuring that the Council delivers services to the public as per the approved budgets while making extra commitments to mobilize resources in areas not adequately funded.

8. Training and Capacity Building of Staff

Continuous training and capacity building for staff is critical in enhancing service delivery. During the year, the Council trained 12 staff members drawn from Human Resource, Procurement, Legal, Internal Audit and Accounts departments on professional development trainings. 17 staff were trained on Risk Management. The Council also facilitated 4 drivers to attend a refresher course at Kenya Institute of Highways and Building Technology. In addition, 12 staff were trained on various short courses.

The Council facilitated staff training on cross cutting areas in the Performance Contract for the Financial Year 2021/22. They included 6 on mental health, 5 on road safety, 1 on science and technology innovations, 1 on public complaints resolution and 7 on environmental sustainability.

During the year, the Council received a total of 132 interns from the Public Service Commission Internship Programme (PSIP) who were deployed in various departments and county offices. In addition, 2 interns from the ICT Authority were deployed in the IT department. Further, the Council also received 25 students from various universities for practical attachment in various disciplines.

The Council promoted 35 staff to various levels with effect from July 2021. Two officers were also facilitated to attend Public Service Internship Mentorship & Coaching training. The Council in collaboration with Jubilee Insurance organized a wellness sensitization for staff.

Further, the Council conducted performance appraisal for its staff in all the 47 Counties and the headquarters for the FY 2020/21 and also set targets for the FY 2021/22.

9. 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).

On 5th August 2021, the Council participated in a workshop organized by the National Assembly on the protocol to the African Charter on Human and People's Rights on Persons with Disabilities in Africa adopted by the African Union Assembly of Heads of States and Government on 29th January 2018. The Persons with Disability Protocol promotes a unified, collaborative and coordinated approach in eliminating discrimination against Persons with Disabilities. Additionally, it promotes supportive conversation to enhance and promote legal, policy and programmatic interventions to address the challenges faced by Persons with Disabilities. The rights enshrined in the protocol reflect the Government's commitment and priority in investing in the people of Kenya under the Social Pillar of Vision 2030 which aims at improving the quality of life for all Kenyans by targeting social welfare projects and programmes for Persons with Disabilities.

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

The Council participated in a National Consultation Forum on the implementation of the Marrakesh Treaty in Kenya organized by Kenya Institute of Curriculum Development (KICD) in partnership with UNESCO. The treaty is one of the key milestones in ensuring that Persons with Disabilities have the right to inclusive education. The treaty seeks to facilitate the production and international transfer of specially adapted books for people with visual impairments easier. It does this by establishing a set of limitations and exceptions to traditional copyright law.

In the spirit of improving and enhancing partnerships between the Council and various stakeholders, on 17th November 2021, an online open day was organized in collaboration with the Kenya Revenue Authority and Ministry of Health. The objective of the event was to create awareness amongst Persons with Disabilities on the privileges they could enjoy, the procedure of accessing those privileges, their obligations under the law and to address the various complaints raised in relation to taxation.

In the implementation of the Convention on the Elimination of Discrimination Against Women (CEDAW), the Council participated in the validation of the 9th periodic CEDAW Kenya Report that was organized by the State Department for Gender. The report was a response to the 2017 concluding observations, and recommendations of the UN Committee on the Elimination of Discrimination against Women.

In light of the up-coming elections the Council appointed a focal person to be an ex-official in the Disability Inclusion Coordinating Committee of Independent Electoral and Boundaries Commission (IEBC). Several meetings were held both online and face to face with an objective of developing a strategic plan for the Committee. The Council seeks to evaluate the Commissions preparedness for inclusion of Persons with Disabilities in the remaining electoral process and data for voters with disabilities.

To ensure participation in the development of legislations at the East African Region, the Council participated in a Public Hearing on the East African Community Sexual Reproductive Health Bill 2022. The event was organized by the State Department for East African Community on 29th June 2022. The objective of the Bill is to protect and facilitate the attainment of the life-course sexual and reproductive health and rights of all persons in the Community.

The Council held its second Regional Legal Aid Clinic in Mombasa under the theme: “*Accessibility – The First Step towards Justice*” on 16th – 18th November, 2021. The event was a follow up to the Legal Aid Clinic that was held in Nairobi on 10th March 2021. The aim of the clinic was to create awareness on the rights for Persons with Disabilities as provided for in various policy and legal frameworks. The outcome of the two clinics was the development of the Regional Legal Aid Clinic Report and the National Guide to Disability Laws.

The Council held a meeting with the Senate Committee on National Cohesion, Equal Opportunity and Regional Integration on 8th June 2022, where the Council highlighted a number of issues including: measures it had taken to promote equity and improve the standards and quality of life of Persons with Disabilities, status update on the devolution of the registration of Persons with Disabilities at the county level and the steps it has taken to promote participation of Persons with Disabilities in the public sector and particularly in inclusion in elective positions.

10. Promotion of Use of ICT within the Council

During the period under review, the Council reviewed the ICT Policy for ratification and approval by the Board in the next Financial Year. The purpose of the policy is to assist the Council in ensuring that it has access to best practices for identification, protection and management of ICT and therefore maximizing the benefits and returns from public investment in ICT. The review of this policy was to align it with the government ICT standards.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

The policy will ensure that the Council Information assets maintains accuracy, integrity, confidentiality and authenticity in accordance with the NCPWD Information Security Management system (ISMS).

In May 2022 the Cabinet Secretary for Public Service, Gender, Senior Citizens Affairs and Special Programs, launched the KS2952 (Kenya Standard — Accessibility-ICT products and services). The Council was part of the technical committee that development the Standard. The Standard will go a long way to ensure that government agencies comply with accessibility when offering services to the general public.

11. Partnerships

The Council continued to strengthen and forge new partnerships with other stakeholders to enhance its service provision. During the year under review, the Council continued to work with various partners both in public and private sectors. To this end, the Council held a number of engagements with partners to support various programmes and activities undertaken by the Council.

The Council in collaboration with Leonard Cheshire also held a forum with Human Resource personnel and Disability Mainstreaming Committees from Ministries, Departments and State Agencies (MDAs) on improving inclusiveness at the workplace and hiring of Persons with Disabilities. During the forum, participants were sensitized on and encouraged to use the NCPWD Career Portal to employ more Persons with Disabilities and also provide reasonable accommodation in the workplace.

The Council also entered into a Memorandum of Understanding with KCB Foundation on various areas of collaboration including education and economic empowerment. Under KCB's Education Scholarship programme, the foundation raised the number of beneficiaries from 240 to 1,000 joining secondary schools. In addition, the Council is collaborating with Equity Foundation through the Elimu scholarship program funded by World Bank and Government of Kenya. This program reserves 10% of the scholarship to learners with disabilities and those who depend on Persons with Disabilities. The program also provides mentorship and leadership training for beneficiaries in secondary schools.

In addition, the Council participated in the 2nd International Conference on Peace, Security and Social Enterprise at the Mwai Kibaki Convention Centre in Mount Kenya University. The conference themed "**Role of Universities, Public and Private Sectors in Peacebuilding for Socioeconomic Development**" came as the country heads into the 2022 General Election. The Executive Director represented the Council in a panel discussion and cited Persons with Disabilities as huge beneficiaries of peace, adding that during times of conflict, Persons with Disabilities bear the brunt of violence, economic uncertainties and humanitarian interventions that are not inclusive.

The Council also entered into a Memorandum of Understanding with Light for The World (LFTW) for partnership in developing programmes that enhance the wellbeing of Persons with Disabilities in Kenya. Areas of engagement include LPO Financing, economic empowerment and employment of Persons with Disabilities.

The Council in partnership with the Ministry of Health (MOH) trained county referral hospital disability medical assessment teams on the new Disability Medical Assessment and Categorization Guidelines developed by MOH.

Further, the Council organized a consultative meeting with the National Assembly Departmental Committee on Labour and Social Welfare on 9th March 2022 to build consensus and lobbying for fast tracking on the enactment of the Persons with Disabilities Amendment Bill 2021 into law. During the meeting the Council presented its comments on the Bill with the input so as to enrich it. The Council also engaged a number of stakeholders and partners in rolling out the new registration system. Key partners engaged included CBM International, KCB Bank Kenya Ltd, Light for The World among others.

MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)

The Council entered into MOU with AMREF in developing a framework for provision of assistive devices to Persons with Disabilities and the registration of Persons with Disabilities in areas where AMREF is operating. In the MOU, the Council will be responsible for identifying potential beneficiaries for assistive devices and those to be registered during the mass registration activities while AMREF will lead in the provision of logistical support and sourcing for sponsors to support the provision of the devices.

Other partners the Council collaborated during the year included: Kenya National Human Rights Commission, Kenya Pipeline Company, Catholic Relief, Media houses, Council of Governors, County governments, Open Society Initiative, Equity Bank, among others.

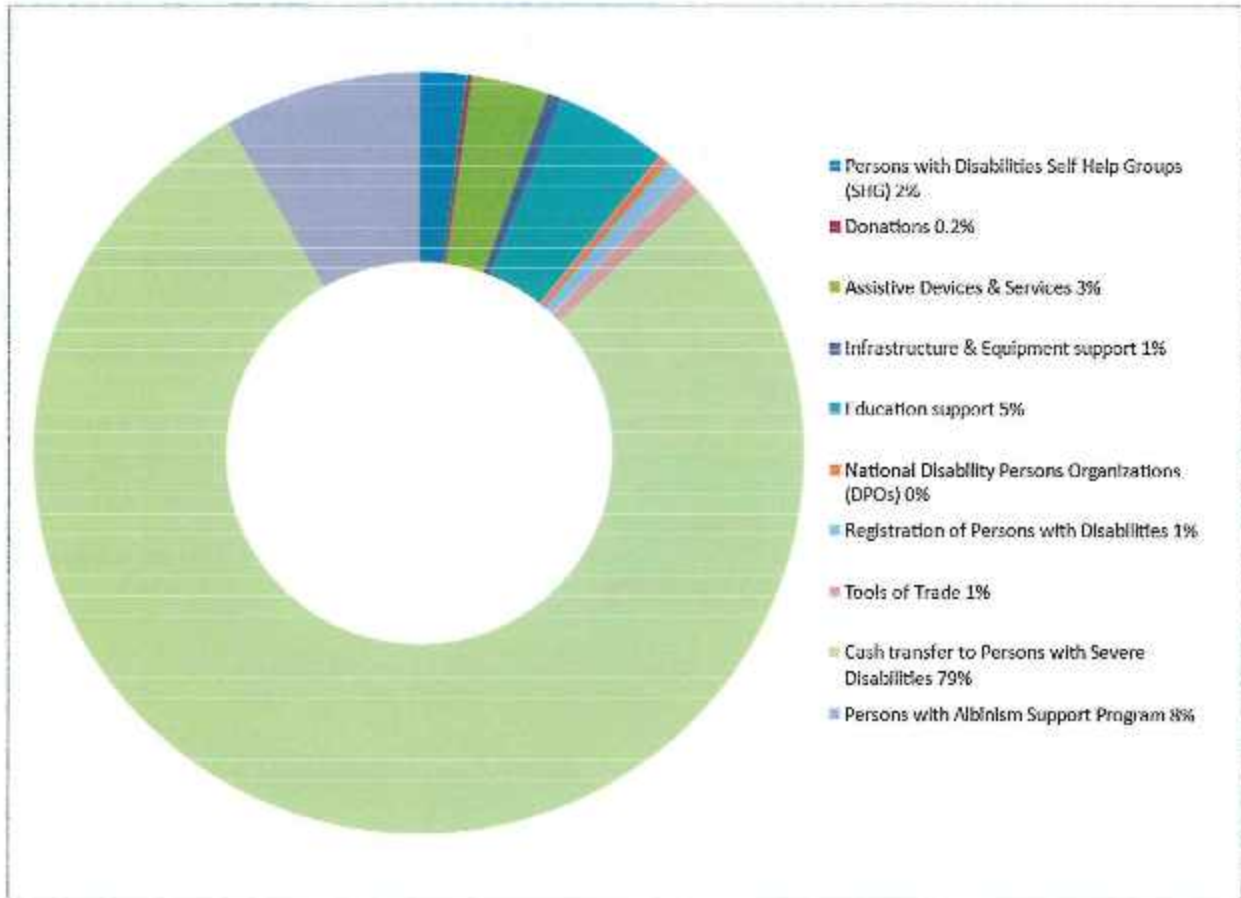
12. Challenges

In delivering on its mandate, the Council experiences a number of challenges that affected its performance during the year. Some of these included:

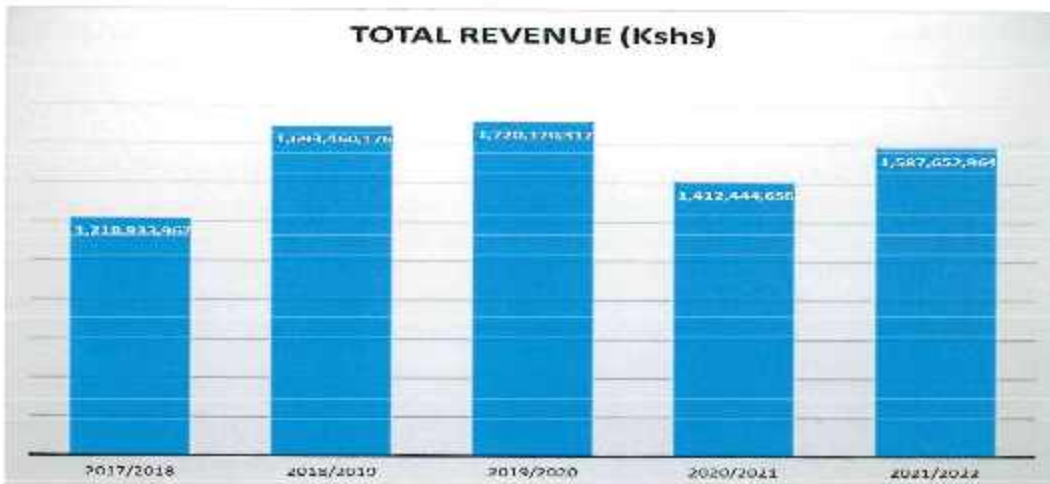
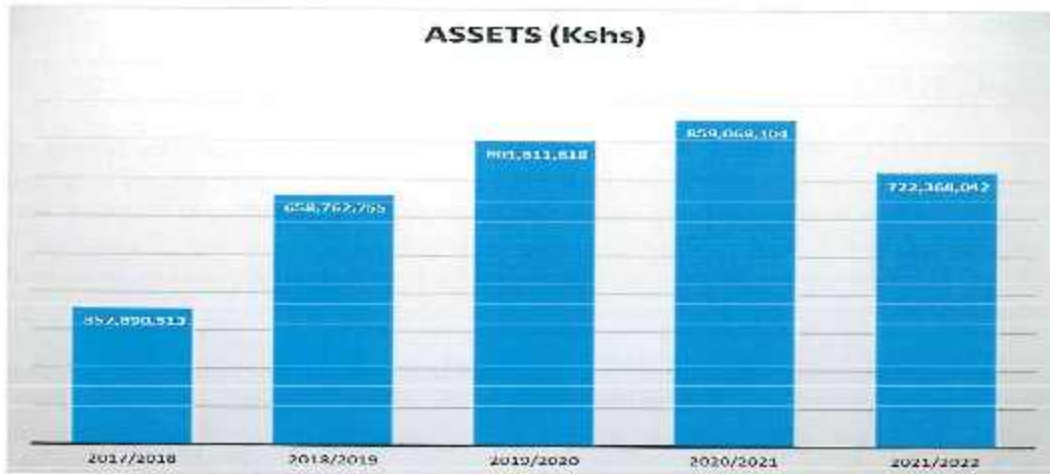
- i. Budget cut and delays in disbursement of funds by the National Treasury affected the achievement of the programme targets for the year.
- ii. Unmet demand for services due to inadequate funding and increased vulnerability of Persons with Disabilities as a result of socio-economic shocks.
- iii. Uncoordinated social protection interventions by various state and non-state actors.
- iv. Inadequate office space in both headquarters and county offices.
- v. Inadequate staffing at the Council which is currently at 38% against the optimal level as recommended by the State Corporations Advisory Committee

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

Programme performance at a glance



Financial highlights



NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

X. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The National Council for Persons with Disabilities recognizes that in its endeavour to empower Persons with Disabilities, it is accountable to stakeholders and the local community within the environment in which it operates. To this end, we acknowledge that we are responsible to the local communities and the environment for our coexistence. We believe in getting the environment habitable and sustainable as well as supporting the local communities and the vulnerable members of our society through a number of interventions targeting the local communities.

We are cognizant of the fact that our communities who we serve are largely poor, marginalised and vulnerable and therefore the need to be conscious of their plight becomes paramount in directing our efforts if we have to deliver on our mandate. Persons with Disabilities for many years have experienced a lot of discrimination due to many factors including cultural, attitudinal and other societal barriers. In this regard, we believe that there is need for us to work with the community not only to enhance understanding but also to ensure that the impact of our programmes is felt by the local communities besides Persons with Disabilities who are our target beneficiaries.

i) Environmental Performance

We are committed to the highest standards of environmental protection. The Council is committed to ensuring that its operations have a minimum impact on the environment. We aim to minimize any harmful effects and consider the development and implementation of environmental standards to achieve this to be of great importance. In ensuring the deliberate concerns of the environment are taken care of, the Council established an environmental committee comprising 7 members whose role is to create awareness on environmental issues as well as engage in various initiatives on environmental conservation. In collaboration with the Kenya Forest Service, the Council trained the committee members.

The Council is also a strong player in environmental conservation. We have worked with the Kenya Forest Service and other local partners to support environmental initiatives such as tree planting programmes around the country's water catchment areas. To achieve this, we have partnered with several institutions including special schools in tree planting projects. During the year under review, the Council in collaboration with the Kenya Forest Research Institute (KEFRI), donated 6,450 tree seedlings to selected special schools in 3 counties, namely; Kakamega, Bungoma and Laikipia Counties.

In Waste management we provide disposal bins across all our offices and encourage our staff and clients to use the bins for disposal of garbage. We discourage littering within the compound. We also encourage the use of electronic communication among staff and with our clients to minimize on paper usage which contributes greatly to forest depletion. For example, our quarterly newsletter is produced online and circulated to the public through our website and social media platforms and also through our stakeholder mailing lists.

The Council recognizes that climate change has a wide-ranging effect on the environment, socio-economic and related sectors, including water resources, agriculture and food security, human health, terrestrial ecosystems and biodiversity and coastal zones. Sustainable Development Goals seek to promote a stronger focus on the alleviation of poverty and inequality amongst Persons with Disabilities. Persons with Disabilities face high vulnerability in situations of climate change and it is in this respect that the Council has taken an active role in engaging with other stakeholders on issues on climate change adaptation and discourses on climate change. In this regard, the Council participated as a panellist in the 7th Devolution conference held in Makeni County on 23rd to 26th November 2021. During the panel discussion under the theme *Vulnerability and resilience in the face of climate change*, the Council highlighted the impact of climate change to Persons with Disabilities and how partnerships can play a part in climate change adaptation.

ENVIRONMENTAL AND SUSTAINABILITY REPORTING (CONTINUED)

ii) Employee Welfare and Wellness

At the Council, we believe that investments in wellness programs give employees incentives, tools, social support, and strategies to adopt and maintain healthy behaviour. Additionally, we believe that wellness enables individuals to make better choices about their own health, take control of it for their own benefit and ultimately give their best to the organization. Wellness therefore is a fundamental foundation for the organization's growth and sustainability.

During the year, we organized a number of activities aimed at improving the wellbeing of our employees. The Council constituted a Committee on Mental Health which looks into issues affecting staff and sensitizing staff on mental health related issues. A mental health sensitization forum for all staff facilitated by Ministry of Health was held in May 2022.

The Council strives to ensure a safe and healthy working environment for all its employees and clients. As we continued to operate in the post COVID-19 era, the Council conformed with the Government of Kenya COVID-19 protocols. The Council implemented safe working conditions for staff during the period. Some of the measures applied included provision of hand sanitizers to employees and use of virtual meetings with the public among others.

To enable the Council staff to deliver effectively, the Council recognizes the importance of continuous learning by the staff as critical to every person's success. We believe that new skills and knowledge are building blocks that enables the staff to work and adapt to the ever-changing work environment. In this respect, the Council supported a number staff for various training opportunities for professional development and new skills acquisition.

iii) Market Place Practices.

The Council procurement of goods and services is guided by the Public Procurement and Asset Disposal Act 2015 and the Public Procurement Regulations 2020. The procurement of goods and services are therefore subjected to the laid down procedures and the Annual Procurement Plan which is guided by the Annual workplan and budgets.

In line with legal requirements under Access to Government Procurement Opportunities (AGPO), the Council reserves 30% of its annual procurement budget for youth, women and Persons with Disabilities. In this regard, in the Financial Year 2021/22, the Council awarded tenders/contracts to the Youth, Women and Persons with Disabilities worth Kshs. 117,525,026.

The Council also conforms with the principle of Buy Kenya build Kenya. In this regard, all assistive devices provided to Persons with Disabilities are sourced from within the country most of which are locally produced.

iv) Corporate Social Responsibility / Community Engagement

Enhancing Public Health and Safety.

To commemorate the World Day of Remembrance for Road Crash Victims, the Council supported the National Spinal Injury Hospital in observing the day by donating 16 reclining wheelchairs and 6 quad canes to the hospital. The event which was also supported by the National Transport Safety Authority was aimed at raising awareness on the impact of road crashes thus resulting to increasing the rate of disability.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

IV. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022 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, 2022 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 vi 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 Susan Nafula Wckesa
Ag. Corporation Secretary
Nairobi

Date... 19/04/2023

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

V. 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, 2022 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 financial statements were approved by the Board on 23 September 2022 and signed on its behalf by:



Dr. Michael Munene
Acting Chairperson of the Board



Mr. Harun Maalim Hassan
Executive Director

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES (NCPWD) FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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 38, which comprise of the statement of financial position as at 30 June, 2022, statement of financial performance, statement of changes in net assets and the statement of cash flows and statement of comparison of

Report of the Auditor-General on National Council for Persons with Disabilities (NCPWD) for the year ended 30 June, 2022

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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Council for Persons with Disabilities (NCPWD) as at 30 June, 2022, 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

1. Unsupported Infrastructure and Equipment Expenditure

Statement of financial performance and as disclosed in Note 15 to the financial statements reflects grants and subsidies (programmes) amount of Kshs.1,198,129,194 which includes infrastructure and equipment support amount of Kshs.7,563,874. Included in this amount is Kshs.1,219,600 relating to completion of three classrooms at St. Joseph Kiomiti for the Blind in Kisii. However, despite the provision of certificate of practical completion for the works, no evidence of certificates of work done were provided for audit.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.1,219,600 could not be confirmed.

2. Long Outstanding Current Portion of Receivables from Exchange Transactions

The statement of financial position and as disclosed in Note 17 to the financial statements reflects current portion of receivables from exchange transactions balance of Kshs.22,355,522. Included in this amount is Kshs.16,530,090 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 funds through the Council to prevent debtors from defaulting. However, on the contrary, the procuring entities paid the debtors directly resulting to a defaulted amount of Kshs.16,530,090 which has been outstanding for more than two (2) years.

In the circumstances, the recoverability of current portion of receivables from exchange transactions balance of Kshs.16,530,090 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

1.1 Under-Expenditure

The statement of comparison of budget and actual amounts reflects final expenditure budget and actual on comparable basis totalling to Kshs.2,063,545,924 and Kshs.1,496,062,150 respectively, resulting to an under-expenditure amounting to Kshs.567,483,774 or 28% of the budget.

In the circumstances, under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

1.2 Improper Transfer of Expenditure Votes

The statement of financial performance reflects that the Council incurred expenditures totaling to Kshs.285,168,558 for operations. However, the approved budget communication from State Department for Social Protection dated 01 September, 2021 reveal that the rationalized recurrent budget was Kshs.1,475,000,000 which included Kshs.185,000,000 for operational expenditure resulting in over-expenditure of Kshs.100,168,585. Management has indicated that Kshs.22,000,000 and Kshs.62,000,000 was reallocated from albinism programme and cash transfer programs, respectively both totaling Kshs. 84,000,000.

In the circumstances, the beneficiaries for albinism and cash transfer programmes for persons with severe disabilities did not receive the funds.

2. Unresolved Prior Year Matters

In the audit report of the previous year, a number of audit issues were raised under the Report on Financial Statements. However, Management has not resolved the issues raised.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters 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

1. Unfunded Financial Commitments

The statement of financial position and as disclosed in Note 23 to the financial statements reflects trade and other payables balance of Kshs.60,616,944 which includes unfunded commitments of Kshs.58,475,733. This was contrary to Regulation 51(2) of the Public Finance Management (National Government) Regulations, 2015 requiring that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

In the circumstances, the Management was in breach of the law.

2. Arrears to Persons with Severe Disability

The statement of financial performance and as disclosed in Note 6(a) to the financial statement reflects cash transfer from other government entities amount of Kshs.1,575,000,000 which includes an amount of Kshs.1,190,000,000 relating to cash transfer to persons with severe disabilities. However, records provided for audit by the State Department for Social Protection indicate that 37,023 out of 47,000 potential beneficiaries were included in the payroll of persons with severe disabilities during the year under review. A total of Kshs.937,521,044 was paid leaving a balance of Kshs.252,478,956 unpaid to the remaining 9,977 beneficiaries.

No explanation was provided why the Council had not paid the accrued arrears to beneficiaries of Kshs.252,478,956.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAI) 3000 and 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Persons with Albinism Support Program

The statement of financial performance and as disclosed in Note 15 to the financial statements reflects grants and subsidies (programmes) amount of Kshs.1,198,129,194 which includes Kshs.98,808,912 in respect to persons with albinism support program. Physical inspections conducted in February, 2023 revealed the following anomalies;

- (i). There were instances of sunscreen lotions, lip balm and after sun lotions were out of stock in most hospitals.
- (ii). There was lack of a demand analysis by regions for the skin care products.
- (iii). There was no structured process for issuance by dispensing units of the skin care products. For instance, in hospitals there is need to use prescriptions by dermatologists for client to be issued, instead the beneficiaries were just being issued with the products upon presentation of people with albinism card.
- (iv). The record keeping of the products receipts and issue were inaccurately maintained rendering the records unreliable.
- (v). Lack of sensitization by the Council on its products resulted in misunderstanding of expiry date by the dispensing unit. Example in Jaramogi Oginga Odinga Teaching and Referral Hospital a latest skin care product delivered had been condemned as having expired due to misinterpretation of the expiry dates indicated on the products.
- (vi). Lack of an approved operational manual that provides the framework upon which the program is run, criteria for registration of beneficiaries, procedures for issuing of sunscreen lotions, implementation, monitoring and evaluation of program and maintenance of proper records.

In the circumstances, the effectiveness of internal controls for dispensing of Councils products to the beneficiaries could not be confirmed.

2. Tools of Trade

The statement of financial performance and as disclosed in Note 15 to the financial statements reflects grants and subsidies (programmes) amount of Kshs.1,198,129,194 which includes Kshs.10,296,154 in respect to tools of trade. However, physical inspections carried out in February, 2023 revealed that the Council had not tagged its donated tools of trade. Further, tools of trade were donated to some beneficiaries who did not have technical know-how in their areas of trade; and there were instances where the beneficiaries did not use the tools of trade given.

In the circumstances, the effectiveness of the programme intended objective of empowering the beneficiaries could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAI) 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

Responsibilities of Management and 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 are in compliance 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

report. However, future events or conditions may cause the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2023

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

VII. STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE, 2022

| | Note | 2021-2022 | 2020-2021 |
|---|------|----------------------|----------------------|
| | | Kshs | Kshs |
| Revenue from non-exchange transactions | | | |
| Transfers from other Government entities | 6 | 1,575,000,000 | 1,409,000,000 |
| Public contributions and donations | 7 | 5,842,784 | 2,206,040 |
| | | 1,580,842,784 | 1,411,206,040 |
| Revenue from exchange transactions | | | |
| Other income | 8 | 6,810,180 | 1,238,616 |
| | | 6,810,180 | 1,238,616 |
| Total revenue | | 1,587,652,964 | 1,412,444,656 |
| Expenses | | | |
| Use of goods and services | 9 | 60,925,897 | 47,773,484 |
| Employee costs | 10 | 179,060,295 | 168,758,238 |
| Board Expenses | 11 | 24,810,469 | 25,562,224 |
| Depreciation and amortization expense | 12 | 18,601,720 | 14,032,701 |
| Repairs and maintenance | 13 | 6,073,698 | 5,806,156 |
| Contracted services | 14 | 8,460,877 | 1,198,904 |
| Grants and subsidies (Programmes) | 15 | 1,198,129,194 | 1,031,881,295 |
| Total expenses | | 1,496,062,150 | 1,295,013,001 |
| Surplus for the year | | 91,590,815 | 117,431,655 |

The notes set out on pages 6 to 31 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:



Executive Director
Mr. Harun Maalim Hassan

Date: 19/04/23



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

Date: 19/4/23



Chairperson of the Board
Dr. Michael Munene

Date: 19.04.2023

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

VIII. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

| | Note | 2021-2022 | 2020-2021 |
|--|------|--------------------|--------------------|
| | | Kshs | Kshs |
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 16 | 235,733,041 | 159,667,505 |
| Receivables from exchange transactions | 17 | 22,355,522 | 26,831,419 |
| Receivables from non-exchange transactions | 18 | 368,750,000 | 579,500,000 |
| Inventories | 19 | 1,821,400 | - |
| Staff Advances | 20 | 99,600 | 315,000 |
| Prepayment | 21 | 5,837,322 | - |
| Total Current Assets | | 634,596,885 | 766,313,925 |
| Non-Current Assets | | | |
| Property, plant and equipment | 22 | 93,608,479 | 92,754,180 |
| Total Non-Current Assets | | 93,608,479 | 92,754,180 |
| Total Assets | | 728,205,364 | 859,068,105 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and other payables | 23 | 60,616,944 | 276,288,000 |
| Current Provision | 24 | 1,160,000 | 3,480,000 |
| Total Current Liabilities | | 61,776,944 | 279,768,000 |
| Total Liabilities | | 61,776,944 | 279,768,000 |
| Net Assets | | | |
| Reserves | | 169,916,092 | 174,378,592 |
| Accumulated surplus | | 496,512,328 | 404,921,513 |
| Total Net Assets | | 666,428,420 | 579,300,105 |
| Total Net Assets and Liabilities | | 728,205,364 | 859,068,105 |


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

Date... 19/04/23


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

Date... 19/4/23


 Dr. Michael Muhoro
 Chairperson of the Board

Date... 19.04.2023

IX. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

| Reserves | | | | |
|--|----------------------------|----------------------------|---|--------------------|
| | Revaluation reserve | Accumulated surplus | Capital/ Development Grants/Fund | Total |
| | Kshs | Kshs | Kshs | Kshs |
| As at July 1, 2020 | 29,111,731 | 287,489,857 | 149,729,362 | 466,330,950 |
| Surplus for the year | - | 117,431,655 | - | 117,431,655 |
| Transfer to/from accumulated surplus | - | - | - | - |
| Transfer of excess depreciation on revaluation | (4,462,500) | - | - | (4,462,500) |
| As at June 30, 2021 | 24,649,231 | 404,921,512 | 149,729,362 | 579,300,105 |
| 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 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

X. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2022

| | Note | 2021-2022 | 2020-2021 |
|--|--------|----------------------|----------------------|
| Cash flows from operating activities | | Kshs | Kshs |
| Receipts | | | |
| Transfers from other government entities | 6 (c) | 1,206,250,000 | 829,500,000 |
| Public contributions and donations | 7 | 5,842,784 | 2,206,040 |
| Other income | 8 | 6,810,180 | 1,238,616 |
| Receivables from exchange transactions | | 4,475,897 | 6,265,447 |
| Receivables from non-exchange transactions | | 579,500,000 | - |
| Total Receipts | | 1,802,878,861 | 839,210,103 |
| Payments | | | |
| Use of goods and services | 9 (b) | 64,731,960 | 46,573,484 |
| Employee costs | 10 (b) | 183,228,125 | 167,261,323 |
| Board Expenses | 11 (b) | 24,917,910 | 25,562,224 |
| Repairs and maintenance | 13 | 6,073,698 | 5,806,156 |
| Contracted services | 14 (b) | 7,988,877 | 1,198,904 |
| Grants and subsidies (Programmes) | 15 (b) | 1,415,954,238 | 1,088,793,963 |
| Total Payments | | 1,702,894,807 | 1,335,196,053 |
| Net cash flows from/(used in) operating activities | 25 | 99,984,054 | (495,985,950) |
| Cash flows from investing activities | | | |
| Purchase of property, plant, equipment and intangible assets | 22 | (23,918,518) | (20,373,182) |
| Net cash flows used in investing activities | | (23,918,518) | (20,373,182) |
| Net increase/(decrease) in cash and cash equivalents | | | |
| Cash and cash equivalents as at 1 July | 16 | 159,667,505 | 676,026,638 |
| Cash and cash equivalents as at 30 June | | 235,733,041 | 159,667,505 |

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


 Mr. Darun Maalim Hassan
 Executive Director

Date: 19/04/23


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

Date: 19/4/23


 Dr. Michael Mureno
 Chairperson of the Board

Date: 19.04.2023

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

XL STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

| | Original budget | | Adjustments | | Final budget | | Actual on comparable basis | | Performance difference | | % of Utilization | Note |
|---------------------------------------|----------------------|----------------------|----------------------|-----------|----------------------|-----------|----------------------------|-----------|------------------------|-----------|------------------|---------------|
| | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | | |
| Revenue | Kshs | | Kshs | | Kshs | | Kshs | | Kshs | | | |
| Brought forward | 486,545,924 | - | - | - | 486,545,924 | - | 486,545,924 | - | - | - | | |
| Public contributions and donations | 1,200,000 | - | - | - | 1,200,000 | - | 5,842,784 | - | 4,642,784 | - | 486.9% | 26 (a) |
| Government grants and subsidies | 1,675,000,000 | (100,000,000) | (100,000,000) | - | 1,575,000,000 | - | 1,575,000,000 | - | - | - | 100.0% | |
| Other incomes | 800,000 | - | - | - | 800,000 | - | 6,810,180 | - | 6,010,180 | - | 851.3% | 26 (b) |
| Total income | 2,163,545,924 | (100,000,000) | (100,000,000) | - | 2,063,545,924 | - | 2,074,198,889 | - | 10,652,964 | - | 100.5% | |
| Expenses | | | | | | | | | | | | |
| Use of goods and services | 63,510,200 | - | - | - | 63,510,200 | - | 60,925,897 | - | 2,584,303 | - | 95.9% | |
| Employee costs | 189,689,800 | - | - | - | 189,689,800 | - | 179,060,295 | - | 10,629,505 | - | 94.4% | |
| Board of Directors | 25,000,000 | - | - | - | 25,000,000 | - | 24,810,469 | - | 189,531 | - | 99.2% | |
| Depreciation and amortization expense | 20,000,000 | - | - | - | 20,000,000 | - | 18,601,720 | - | 1,398,280 | - | 93.0% | |
| Repairs and maintenance | 6,500,000 | - | - | - | 6,500,000 | - | 6,073,698 | - | 426,302 | - | 93.4% | |
| Contracted services | 8,800,000 | - | - | - | 8,800,000 | - | 8,460,877 | - | 339,123 | - | 96.1% | |
| Grants and subsidies - Programmes | 1,850,045,924 | (100,000,000) | (100,000,000) | - | 1,750,045,924 | - | 1,198,129,194 | - | 551,916,730 | - | 68.5% | 26 (c) |
| Total expenditure | 2,163,545,924 | (100,000,000) | (100,000,000) | - | 2,063,545,924 | - | 1,496,062,150 | - | 567,483,774 | - | 72.5% | |
| Surplus for the year | - | - | - | - | - | - | 578,136,739 | - | - | - | - | 26 (d) |

The adjustment of Ksh 100 million was due to budget cut in the Development vote.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

XII. 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 2022**
 IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.
- ii) **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.**

| Standard | Effective date and Impact |
|---|---|
| IPSAS 41: Financial Instruments | <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 not applicable to the Council</p> |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

ADOPTION OF NEW AND REVISED STANDARDS (CONTINUED)

| Standard | Effective date and impact: |
|---|---|
| <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> <p>(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> <p>The Council will adopt the standard because of the cash transfer to persons with severe disabilities social protection programme. The programme aims to improve livelihoods of 47,000 households of persons with severe disabilities by disbursing bi-monthly stipend of Kshs 4,000 per beneficiary.</p> |
| <p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p> | <p>Applicable: 1st January 2023:</p> <p>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.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>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> <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> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> • <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> • IPSAS 29: Financial instruments: Recognition and Measurement <p>Standard no longer included in the 2021 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)

| Standard | Effective date and impact: |
|--|--|
| IPSAS 43 | <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> |
| IPSAS 44: Non - Current Assets held for Sale and Discontinued Operations | <p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>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:</p> <p>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 2021/2022.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

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 entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income 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 2021-2022 was approved by the National Treasury on 30 June 2021. 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 24 (d) 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 | 25% |
| Office equipment, Furniture & Fittings | 12.5% |
| Computers | 33.33% |
| Software | 33.33% |

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)

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

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 Entity.

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) 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.

g) 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.

h) 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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.

i) 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.

j) 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.

k) 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

l) 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.

m) 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.

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.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

n) 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.

o) Comparative figures

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

p) 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, 2022.

q) 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

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6 Transfers from other Government Entities

| Description | 2021-2022 | 2020-2021 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Unconditional grants from State Department for Social Protection | | |
| Operational grant | 185,000,000 | 169,000,000 |
| Cash transfer to Persons with Severe Disabilities | 1,190,000,000 | 1,040,000,000 |
| Persons with Albinism support program | 100,000,000 | 100,000,000 |
| Development Fund | 100,000,000 | 100,000,000 |
| Total government grants and subsidies | 1,575,000,000 | 1,409,000,000 |

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 recognized in capital fund | Total grant income during the year | 2020-2021 |
|--|--|---------------------------------------|-----------------------------------|------------------------------------|----------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| State Department for Social Protection | 1,575,000,000 | - | - | 1,575,000,000 | 1,409,000,000 |
| Total | 1,575,000,000 | - | - | 1,575,000,000 | 1,409,000,000 |

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

| Description | Period ended 30-Jun 2022 | Comparative Period |
|---|--------------------------|--------------------|
| | Kshs | Kshs |
| Total Government grants and subsidies | 1,575,000,000 | 1,409,000,000 |
| Less: Government grants and subsidies accrued | (368,750,000) | (579,500,000) |
| Government grants and subsidies received | 1,206,250,000 | 829,500,000 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Public Contributions and Donations

| Description | 2021-2022 | 2020-2021 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Donation from National Social Security Fund | - | 2,200,000 |
| Donation from Equity Bank Ltd | 2,000 | 6,040 |
| Donation from Mary Kavata | 20,000 | - |
| Donation from Open Society Initiative | 1,079,691 | - |
| Donation from Leonard Cheshire Foundation | 3,034,093 | - |
| Donation from Light for the World | 1,300,000 | - |
| 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 | - |
| Total transfers and sponsorships | 5,842,784 | 2,206,040 |

Donations of Kshs. 1.079 million from Open Society Initiative was towards review of the Council's strategic plan, Kshs. 402,000 towards support of International Day of Persons with Disabilities, Kshs. 3.034 million from Leonard Cheshire Foundation towards support of NCPWD career portal, Kshs. 1.25 from Light for the

World and KCB Bank Kenya towards roll-out of the new registration system and Kshs. 52,000 towards support of International Albinism Awareness Day celebrations.

8. Other Incomes

| Description | 2021-2022 | 2020-2021 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Training charges on disability mainstreaming | 5,553,890 | 892,500 |
| Braille Services | 1,230,000 | 322,500 |
| LPO Financing Service Charge 1% | 4,480 | 14,376 |
| Disposal of idle assets | 21,810 | 9,240 |
| Total other income | 6,810,180 | 1,238,616 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. Use of Goods and Services

| Description | 2021-2022 | 2020-2021 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Electricity | 868,997 | 712,700 |
| Water | 705,026 | 437,753 |
| Communication, Supplies & Services | 14,088,421 | 13,577,074 |
| Domestic Travel | 9,147,593 | 6,814,234 |
| Foreign Travel | 274,799 | - |
| Printing, Advertising & Information, Supplies & Services | 5,470,641 | 1,651,890 |
| Rents & Rates | 89,520 | 85,200 |
| Catering Services | 4,061,912 | 3,061,270 |
| Conferences & Seminars | 4,806,593 | 2,311,415 |
| National Day Celebrations | 3,843,037 | 5,073,663 |
| Insurance | 2,105,445 | 2,261,580 |
| Staff Uniforms | 322,560 | - |
| Office and General, Supplies & Services | 9,828,909 | 7,773,519 |
| Fuel, Oil & Lubricants | 3,992,172 | 2,668,800 |
| Bank Service Commission & Charges | 160,272 | 144,386 |
| Audit Fees | 1,160,000 | 1,200,000 |
| Total use of goods and services | 60,925,897 | 47,773,484 |

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

| Description | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| | KShs | KShs |
| Total Use of Goods and Services | 60,925,897 | 47,773,484 |
| Add: Inventories paid during the year | 1,821,400 | - |
| Add: Audit fees paid during the year | 3,480,000 | - |
| Less: Provision for Audit fees FY 2021/22 | (1,160,000) | (1,200,000) |
| Less: Payables - Jollen Merchants & Kenya Revenue Authority | (335,337) | - |
| Total use of goods and Services | 64,731,960 | 46,573,484 |

10. Employee Cost

| Description | 2021-2022 | 2020-2021 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Salaries and wages | 77,841,780 | 72,029,163 |
| Employer contribution to health insurance schemes | 18,919,286 | 21,826,245 |
| Employer contribution to pension schemes | 11,097,781 | 10,316,189 |
| Staff training | 6,979,101 | 3,794,922 |
| Transport and other allowances | 30,526,257 | 28,404,252 |
| Housing benefits and allowances | 33,442,090 | 28,695,000 |
| Social contributions | 254,000 | 250,800 |
| Gratuity | - | 3,441,668 |
| Total Employee costs | 179,060,295 | 168,758,238 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10 (b) Analysis of Cash flow on Employee cost

| Description | 2021-2022 | 2020-2021 |
|--|--------------------|--------------------|
| | KShs | KShs |
| Total Employee costs | 179,060,295 | 168,758,238 |
| Add: Salary advances issued during the year | - | 420,000 |
| Add: Prepayment of staff medical insurance during the year | 5,729,881 | |
| Less: Salary advances recovered during the year | (215,400) | (1,916,915) |
| Less: Payables - Zamara Pension Section NCPWD | (1,346,651) | - |
| Total Employee costs | 183,228,125 | 167,261,323 |

11. Board Expenses

| Description | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Chairman/Directors' Honoraria | 1,430,000 | 1,716,000 |
| Sitting allowances | 4,300,000 | 8,780,000 |
| Medical Insurance | 636,823 | 839,221 |
| Induction and Training | 6,936,903 | 1,042,778 |
| Travel and accommodation (Including Guides) | 6,771,925 | 11,944,899 |
| Others allowances | 4,734,818 | 1,239,326 |
| Total board expenses | 24,810,469 | 25,562,224 |

11 (b) Analysis of Cash flow on Board Expenses

| Description | 2021-2022 | 2020-2021 |
|--|-------------------|-------------------|
| | KShs | KShs |
| Total Board Expenses | 24,810,469 | 25,562,224 |
| Add: Prepayment of Board medical insurance during the year | 107,441 | - |
| Total board expenses | 24,917,910 | 25,562,224 |

12. Depreciation and Amortization Expense

| Description | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Property, plant and equipment and intangible assets | 18,601,720 | 14,032,701 |
| Total depreciation and amortization | 18,601,720 | 14,032,701 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. Repairs and Maintenance

| Description | 2021-2022 | 2020-2021 |
|--------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Buildings & stations | 1,035,403 | 2,124,891 |
| Furniture & equipment | 508,301 | 503,780 |
| Vehicles | 3,662,448 | 2,740,237 |
| Computers and accessories | 867,546 | 437,248 |
| Total repairs and maintenance | 6,073,698 | 5,806,156 |

14. Contracted Services

| Description | 2021-2022 | 2020-2021 |
|----------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Professional Services | 7,050,515 | - |
| Guards & security services | 1,410,362 | 1,198,904 |
| Total contracted services | 8,460,877 | 1,198,904 |

14 (b) Analysis of Cash flow on Contracted Services

| Description | 2021-2022 | 2020-2021 |
|---|------------------|------------------|
| | KShs | KShs |
| Total Contracted Services | 8,460,877 | 1,198,904 |
| Less: Payables - Kate & Kates Consultancy | (472,000) | - |
| Total Contracted Services | 7,988,877 | 1,198,904 |

15. Grants and Subsidies (Programmes)

| Description | 2021-2022 | 2020-2021 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Persons with Disabilities Self Help Groups (SHG) | 23,120,000 | 25,240,000 |
| Donations | 2,351,625 | 2,490,200 |
| Assistive Devices & Services | 38,325,628 | 30,933,763 |
| Infrastructure & Equipment support | 7,563,874 | 10,996,942 |
| Education support | 56,582,327 | 57,795,261 |
| National Disability Persons Organizations (DPOs) | 5,000,000 | - |
| Capacity building of Persons with Disabilities SHG | 2,000,000 | 4,612,874 |
| Monitoring & Evaluation of the SHG | 677,300 | 1,240,250 |
| Registration of Persons with Disabilities | 10,631,518 | 8,028,002 |
| Tools of Trade | 10,296,154 | - |
| Cash transfer to Persons with Severe Disabilities | 937,521,044 | 845,125,000 |
| Persons with Albinism Support Program | 98,808,912 | 45,419,003 |
| Disability Mainstreaming | 5,250,812 | - |
| Total grants and subsidies | 1,198,129,194 | 1,031,881,295 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

| Description | 2021-2022 | 2020-2021 |
|---|----------------------|----------------------|
| | KShs | KShs |
| Total Grants and subsidies (Programmes) | 1,198,129,194 | 1,031,881,295 |
| Add: Payables settled during the year | 276,288,000 | 333,200,668 |
| Less: Payables accrued during the year | (58,462,956) | (276,288,000) |
| Total grants and subsidies | 1,415,954,238 | 1,088,793,963 |

16. Cash and Cash Equivalents

| Description | 2021-2022 | 2020-2021 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Current account | 235,733,041 | 159,667,505 |
| Total cash and cash equivalents | 235,733,041 | 159,667,505 |

16 (b) Detailed Analysis of the Cash and Cash Equivalents

| Financial Institution | Account Number | Currency | 2021-2022 | 2020-2021 |
|---------------------------|----------------|----------|--------------------|--------------------|
| | | | Kshs | Kshs |
| a) Current account | | | | |
| Kenya Commercial Bank | 1107116791 | KES | 234,289,104 | 159,609,291 |
| Kenya Commercial Bank | 1117769690 | KES | 548,177 | 3,214 |
| Kenya Commercial Bank | 1286899087 | KES | 895,760 | 55,000 |
| Grand Total | | | 235,733,041 | 159,667,505 |

17. Receivables from Exchange Transactions

| Current receivables | 2021-2022 | 2020-2021 |
|----------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Other exchange debtors | 22,355,522 | 26,831,419 |
| Total current receivables | 22,355,522 | 26,831,419 |

The aged analysis of receivables from exchange transactions is as follows:

| Description | Over 2 years | Total |
|---------------------------------------|--------------|-----------|
| | Kshs | Kshs |
| 17. (a) Receivables in arrears | | |
| Postal Corporation of Kenya | 5,825,432 | 5,825,432 |
| Denzin General Supplies | 89,900 | 89,900 |
| Geojis Limited | 76,000 | 76,000 |
| 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 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

| | | |
|--|-------------------|-------------------|
| 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 | 115,000 | 115,000 |
| 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 |
| Nkeda Investments | 500,000 | 500,000 |
| Mpolu Traders | 500,000 | 500,000 |
| Kombani Enterprises | 46,550 | 46,550 |
| Tahary Enterprise | 500,000 | 500,000 |
| JPA Enterprises Ltd | 500,000 | 500,000 |
| Comprinta Enterprises | 250,000 | 250,000 |
| Leonte General Supplies | 66,480 | 66,480 |
| Nagolic 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 |
| Total | 22,355,522 | 22,355,522 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. Receivables from Non-Exchange Transactions

| Description | 2021-2022 | 2020-2021 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Other debtors (non-exchange transactions) | 368,750,000 | 579,500,000 |
| Total current receivables | 368,750,000 | 579,500,000 |

The aged analysis of receivables from non-exchange transactions is as follows:

| Particulars | 0-3 months | Total |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Operational Grant | 46,250,000 | 46,250,000 |
| Cash transfer to Persons with Severe Disabilities | 297,500,000 | 297,500,000 |
| Persons with Albinism Program | 25,000,000 | 25,000,000 |
| Total | 368,750,000 | 368,750,000 |

19. Inventories

| Particulars | 2021-2022 | 2020-2021 |
|-------------------------------------|------------------|-----------|
| | Kshs. | Kshs. |
| Office Stationeries and Consumables | 1,821,400 | - |
| Total | 1,821,400 | - |

20. Staff Advances

| Staff Name | 2021-2022 | 2020-2021 |
|---------------|---------------|----------------|
| | Kshs. | Kshs. |
| Beth Kimotho | - | 15,000 |
| Amos Makenzie | 99,600 | 300,000 |
| Total | 99,600 | 315,000 |

21. Prepayment

| Particulars | 2021-2022 | 2020-2021 |
|-------------------------------|------------------|-----------|
| | Kshs. | Kshs. |
| Medical Insurance - Employees | 5,729,881 | - |
| Medical Insurance - Board | 107,441 | - |
| Total | 5,837,322 | - |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. Property, Plant and Equipment

| | Land | | Buildings | | M/Vehicles | | Office Equip. Furn. & Fittings | | Computers | | Software | | Totals | |
|-----------------------------|------|------------|-----------|------------|------------|------------|--------------------------------|------------|-----------|------------|----------|------------|--------|-------------|
| | | Kshs | | Kshs | | Kshs | | Kshs | | Kshs | | Kshs | | Kshs |
| Cost | | | | | | | | | | | | | | |
| At 1 July 2020 | | 25,000,000 | | 21,789,659 | | 74,096,491 | | 41,470,100 | | 30,058,935 | | 9,471,044 | | 201,886,229 |
| Additions | | - | | - | | 13,836,568 | | 1,923,134 | | 3,163,481 | | 1,450,000 | | 20,373,183 |
| At 30 June 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 |
| Depreciation | | | | | | | | | | | | | | |
| At 1 July 2020 | | - | | 6,265,044 | | 49,262,418 | | 29,336,103 | | 21,026,792 | | 5,119,673 | | 111,010,031 |
| Depreciation | | - | | 544,742 | | 3,505,896 | | 3,364,170 | | 4,679,350 | | 1,938,543 | | 14,032,701 |
| Depreciation on Revaluation | | - | | - | | 4,462,500 | | - | | - | | - | | 4,462,500 |
| At 30 June 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 |
| Net book values | | | | | | | | | | | | | | |
| 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 |
| At 30 June 2021 | | 25,000,000 | | 14,979,873 | | 30,702,245 | | 10,692,961 | | 7,516,274 | | 3,862,828 | | 92,754,180 |

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22 (b) Fully Depreciated Assets

Fully depreciated motor vehicles at original cost and revaluation of Kshs. 45,532,662 are still in use.

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

| Description | 2021-2022 | 2020-2021 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Motor Vehicles | 45,532,662 | 45,532,662 |
| Computers and related Equipment | 25,370,283 | 21,529,533 |
| Office Equipment, Furniture & Fittings | 17,061,596 | 16,036,385 |
| Total | 87,964,541 | 83,098,580 |

23. Trade and other Payables

| Description | 2021-2022 | 2020-2021 |
|---------------------------------------|-------------------|--------------------|
| | Kshs | Kshs |
| Trade payables | 60,616,944 | 276,288,000 |
| Total trade and other payables | 60,616,944 | 276,288,000 |

The aged analysis of trade payables from exchange transactions is as follows:

| Particulars | 0-3 months | Total |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Jollen Merchants | 322,560 | 322,560 |
| Kate & Kates Consultancy | 472,000 | 472,000 |
| Zamara Pension Section NCPWD | 1,346,651 | 1,346,651 |
| 239 County Vetting Committee Members | 747,000 | 747,000 |
| 250 Self Help Groups - Economic Empowerment | 20,000,000 | 20,000,000 |
| 473 Students - Scholarship Support | 11,116,576 | 11,116,576 |
| 6 Institutions - Equipment Support | 2,701,522 | 2,701,522 |
| 778 Students - Bursary Support | 15,861,208 | 15,861,208 |
| Association for the Physically Disabled of Kenya | 2,756,650 | 2,756,650 |
| Diani Disability Network | 500,000 | 500,000 |
| Kenya Institute of Special Education | 1,800,000 | 1,800,000 |
| Kenya Revenue Authority | 12,777 | 12,777 |
| Kenya Society for Deaf Children | 980,000 | 980,000 |
| Training/Capacity Building of 290 SHGs | 2,000,000 | 2,000,000 |
| Total | 60,616,944 | 60,616,944 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. Current Provisions

| | Kshs | Kshs |
|--------------------------|------------------|------------------|
| Provision for Audit fees | 1,160,000 | 3,480,000 |
| Total Provision | 1,160,000 | 3,480,000 |

25. Cash Generated from Operations

| | 2021-2022 | 2020-2021 |
|--|-------------------|----------------------|
| | Kshs | Kshs |
| Surplus/Deficit for the year | 85,753,493 | 117,431,655 |
| Adjusted for: | | |
| Depreciation | 18,601,720 | 14,032,701 |
| Working capital adjustments: | | |
| (Increase)/Decrease in Exchange receivables | 4,475,897 | 6,265,447 |
| (Increase)/Decrease in Non-Exchange receivables | 210,750,000 | (579,500,000) |
| (Increase)/Decrease in Inventories | (1,821,400) | - |
| (Increase)/Decrease in Staff loan and advances | 215,400 | 1,496,915 |
| Increase/(Decrease) in Trade payables | (215,671,056) | (56,912,668) |
| Increase/(Decrease) in other payables | (2,320,000) | 1,200,000 |
| Net cash flows from/ (used in) operating activities | 99,984,054 | (495,985,950) |

26. Comparison of budget and actual amounts

a. Public Contributions and Donations

The over achievement was due to donation amounting to Kshs. 1.079 million from Open Society Initiative towards review of the Council's strategic plan, Kshs. 402,000 towards support of International Day of Persons with Disabilities, Kshs. 3.034 million from Leonard Cheshire Foundation towards support of NCPWD career portal, Kshs. 1.25 million from Light for the World and KCB Bank Kenya towards roll-out of the new registration system and Kshs. 52,000 towards support of International Albinism Awareness Day celebrations.

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 2021/2022.

c. Programmes

The under achievement was due to 9,977 persons with severe disabilities beneficiaries are pending reinstatement into the payroll for various reasons including case management, retargeting and replacement of deceased and untraceable beneficiaries to bring the payroll to 47,000 beneficiaries.

d. Actual on Comparable Surplus Reconciliation

The surplus as per the statement of the financial performance on page one 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:

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

| | 2021-2022 |
|---|--------------------|
| | Kshs |
| Surplus as per Statement of Financial Performance | 91,590,815 |
| Add: Funds B/fwd | 486,545,924 |
| Surplus as per statement of comparison of budget and actual amounts | 578,136,739 |

27. 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 400 per employee per month (Employer contributes Kshs 200 and Employee Kshs 200). 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 recognised as expenses in the statement of financial performance under employee cost within the period they are incurred.

28. 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 2022 is made up as follows:

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

| | Total amount Kshs | Fully performing Kshs | Past due Kshs | Impaired Kshs |
|--|----------------------|--------------------------|-------------------|------------------|
| 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 advances | 99,600 | 99,600 | - | |
| Bank Balances | 235,733,041 | 235,733,041 | - | |
| Total | 626,938,163 | 604,582,641 | 22,355,522 | - |
| At 30 June 2021 | | | | |
| Receivables from exchange transactions | 26,831,419 | - | 26,831,419 | |
| Receivables from non-exchange transactions | 579,500,000 | 579,500,000 | - | |
| Staff advances | 315,000 | 315,000 | - | |
| Bank balances | 159,667,505 | 159,667,505 | - | |
| Total | 766,313,924 | 739,482,505 | 26,831,419 | - |

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.

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

| | Less than 1 month Kshs | Between 1-3 months Kshs | Over 5 months Kshs | Total Kshs |
|---------------------------|------------------------------|-------------------------------|-----------------------|--------------------|
| As at 30 June 2022 | | | | |
| Trade Payables | - | 60,616,944 | - | 60,616,944 |
| Provisions | 1,160,000 | - | - | 1,160,000 |
| Total | 1,160,000 | 60,616,944 | - | 61,776,944 |
| As at 30 June 2021 | | | | |
| Trade Payables | 276,288,000 | - | - | 276,288,000 |
| Provisions | 1,200,000 | - | 2,280,000 | 3,480,000 |
| Total | 277,488,000 | - | 2,280,000 | 279,768,000 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 | 20,186,731 | 24,649,231 |
| Retained Earnings | 490,675,005 | 404,921,512 |
| Capital Reserve | 149,729,362 | 149,729,362 |
| Total Funds | 660,591,098 | 579,300,105 |
| Total Payables | 61,776,944 | 279,768,000 |
| Less: Cash and Bank Balances | (235,733,041) | (159,667,505) |
| Net Debt/(Excess Cash and Cash Equivalents) | (173,956,097) | 120,100,495 |
| Gearing | -26% | 21% |

29. 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.

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.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

| | 2021-2022 | 2020-2021 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Transactions with related parties | | |
| a) Sales to related parties | | |
| Disability Mainstreaming Audits & Braille Services | 6,777,890 | 1,215,000 |
| Total | 6,777,890 | 1,215,000 |
| b) Purchases from related parties | | |
| Electricity from KPLC | 774,617 | 693,320 |
| Water from Nairobi City Water & Sewerage Co. Ltd | 55,079 | 55,927 |
| Advertisement -GAA | 233,669 | 1,213,817 |
| Rent expenses paid to National Cereals Produce Board | 89,520 | 85,200 |
| Conference fees paid to Government agencies | 242,000 | 995,269 |
| Purchase of Airtime & Internet -Safaricom | 8,470,533 | 8,061,593 |
| Courier services - Postal Corporation of Kenya | 3,619,727 | 5,177,190 |
| Training fees - Kenya School of Government | 314,798 | 478,535 |
| Fuel - National Oil Corporation of Kenya | - | 41,500 |
| Bank charges - Kenya Commercial Bank | 160,272 | 144,386 |
| Audit fees - Office of Auditor General | 1,160,000 | 1,200,000 |
| Sunscreen Lotions Warehousing & Distribution - KEMSA | 4,381,679 | 2,603,246 |
| Skin Cancer treatment -Government Hospitals | 1,294,265 | 1,330,451 |
| Mobility Devices and Training | 9,870,690 | 3,767,990 |
| Total | 30,666,848 | 25,848,424 |
| c) Grants/Transfers from Government | | |
| Grants from National Government | 1,206,250,000 | 1,409,000,000 |
| Donation from Government Institutions | 15,000 | 2,200,000 |
| Total | 1,206,265,000 | 1,411,200,000 |
| d) Grants to Government institutions | | |
| Special Schools Infrastructure & Equipment support | 7,563,874 | 10,996,942 |
| Total | 7,563,874 | 10,996,942 |
| e) Key management compensation | | |
| Directors' Emoluments | 24,917,910 | 21,980,539 |
| Compensation to key Management | 30,483,211 | 30,310,444 |
| Total | 55,401,121 | 52,290,983 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

30. Commitments and Contingencies

Capital Commitments

There were no capital commitments in both 2022 and 2021

Contingencies

Contingent Liabilities

There were no contingent liabilities in both 2022 and 2021

Contingent Assets

There were no contingent assets in both 2022 and 2021

31. Events after the Reporting Period

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

32. Ultimate and Holding Entity

National Council for Persons with Disabilities is a State Corporation under the Ministry of Public Service, Gender, Senior Citizens Affairs and Special Programmes. Its ultimate parent is the Government of Kenya.

33. Comparative figures

The comparative figures are the Prior year figures for the year ended 30 June 2021.

34. Currency

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

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (Name and designation) | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|--|-----------------------------------|--|
| 1 | Basis for qualified opinion | | | | |
| i | 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 Inua Jamii Programme Payrolls and the Integrated Population Registration System (IPRS) to check for duplication across the Inua Jamii programme and confirm IDs. In the correspondence, the Directorate confirmed that no duplications of beneficiaries' details | Rosabel Githinji Chief Disability Services Officer | Ongoing | June 2024 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| | | | | |
|-----|---|---|---------|-----------|
| | | 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. 62,500 from 12 beneficiaries. Recovery of funds is ongoing | | |
| ii | Double payment of 323 Beneficiaries – Kshs 2,170,000 | 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 payments. Out of Kshs. 2,170,000 the Council has recovered Kshs. 32,500 from 6 beneficiaries. Recovery of funds is ongoing | Ongoing | June 2024 |
| iii | 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 | Ongoing | June 2024 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| | | | | |
|----|---|---|----------|-----------|
| | | <p>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. Recovery of Kshs. 288,000 is ongoing</p> | | |
| 2. | <p>Long Outstanding current portion of Receivables from Exchange Transactions Kshs 16,530,090</p> | <p>The Council has been recovering the outstanding funds owed by 47 businesses that were paid directly by procuring entities under the LPO financing programme. Measures to recover these funds have been put in place, these include the issuance of demand letters and negotiating payment plans with defaulters. Out of Kshs. 16,530,090 the Council recovered Kshs. 856,400 during the financial year 2021/22. The debt recovery efforts are ongoing.</p> | Ongoing | June 2024 |
| | Basis for Conclusion | | | |
| 1. | <p>Supplementary Appropriation – Approved itemized budget for Kshs 222,859,755 not provided</p> | <p>The Kshs 222,859,755 was brought forward funds from FY2020.21 due to late receipt of funds after the FY2020.21 had closed. The funds were for 3 years Audit fees, Cash transfer and Albinism programme expenses that were carried forward to FY2021.22.</p> | Resolved | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| | | | | | |
|----|--|---|--|---------|-----------|
| | | <p>The approved itemized budget for 2020.21 and Approved workplan for FY2021.22 showing itemized activities was provided.</p> | | | |
| 2. | Status of Severely Disabled Persons | <p>The issues noted by the Audit relate to delays in the following processes:</p> <ul style="list-style-type: none"> • Case management to update beneficiary details including caregiver changes and exit of deceased beneficiaries. • Retargeting of beneficiaries not migrated to the account-based model due to significant issues warranting collecting afresh of household data. • Replacement of deceased, exited and untraced beneficiaries. <p>These processes are coordinated by the Directorate of Social Assistance through the Consolidated Cash Transfer Programme Management Information System. The Council is working closely with the Directorate to address all outstanding issues. 2,487 beneficiaries were reinstated back to the payroll during FY 2021.22 increasing the total beneficiaries from 34,536 in FY2020.21 to 37,023 in FY2021.22</p> | | Ongoing | June 2023 |
| 3. | Arrears to 12,464 Persons with Severe Disabilities – Ksh 211,136,000 | <p>The Council received Kshs. 579.5 million for Quarters 3 and 4 on 5th and 6th July 2021 after the FY 2020/21 had closed. Kshs.</p> | | Ongoing | June 2023 |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| | | | | |
|----|---|--|---|-----------|
| | | 211,136,000 referred by the audit report is part of this amount which is an entitlement to 12,464 persons with severe disabilities under the cash transfer program. The process of reinstating the 12,464 beneficiaries is ongoing. So far 2,487 were reinstated during FY2021.22 and 9,977 will be reinstated/replaced in FY2022.23 and their arrears paid. | | |
| | Basis for Conclusion | | | |
| 1. | Reinstatement of Persons with Severe Disabilities Cash transfer | The exercise to reinstate 3,072 Inua Jamii Programme beneficiaries is currently underway, supported by the Directorate of Social Assistance which is coordinating the migration of beneficiaries to the new payment contract with six service providers. So far, the PWSD-CT programme payroll has increased from 34,294 for July/October 2021 payment cycle to 37,023 in March-June 2022 payment cycle, a growth of 2,729 beneficiaries. Reinstatement of beneficiaries is ongoing. | Ongoing | June 2023 |
| 2 | Persons with Albinism Support Program | | | |
| i. | Lack of an Approved Persons with Albinism Program implementation manual | The manual has been prepared and operationalised | Alex Munyere Senior Disabilities Services Officer | Resolved |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

| | | | | | |
|-----|--|---|--|----------|-----------|
| ii | Weak Monitoring and Evaluation Controls | The Persons with Albinism manual provides mechanism of M&E. The Council has printed new bin cards with serial numbers. | | Resolved | |
| iii | Over supply of Sunscreen lotions to Selected Hospitals | The Council has developed Albinism Programme MIS to register beneficiaries, track the distribution of sunscreen lotions and changes in beneficiary information including location. | | Resolved | |
| iv | Loss of 108 Sunscreen Lotions | The Council has written to the two facilities to explain the circumstances under which the lotions were unaccounted for. Further, the Council will improve the monitoring of sunscreen lotion distribution and uptake through the programme MIS as mentioned above. | | Ongoing | June 2023 |
| v | Expired Stock of Sunscreen Lotion | The programme has put in place strategies to eliminate the expiry of lotions through improved mobilization of beneficiaries and the development of an MIS to support programme implementation activities. In the current financial year (2022/23), the Council has budgeted Kshs. 200,000 for each of the 47 Counties to support the mobilization of beneficiaries to collect sunscreen lotions in a timely manner. | | Resolved | |

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

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;
- (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.....19/04/23.....

Dr. Michael Munene
Chairperson of the Board

Date.....19.04.2023.....

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

XIV. APPENDIX I: INTER-ENTITY TRANSFERS

| NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES | | | |
|---|----------------------------|----------------------|-----------------------|
| Break down of Transfers from the State Department of Social Protection | | | |
| FY 2021/22 | | | |
| Recurrent Grants | | | |
| | Bank Statement Date | Amount (Kshs) | Financial Year |
| | 17/09/2021 | 368,750,000 | 2021/22 |
| | 07/02/2022 | 368,750,000 | 2021/22 |
| | 09/05/2022 | 368,750,000 | 2021/22 |
| | 08/07/2022 | 368,750,000 | 2021/22 |
| | Total | 1,475,000,000 | |
| Development Grants | | | |
| | Bank Statement Date | Amount (Kshs) | Financial Year |
| | 29/09/2021 | 100,000,000 | 2021/22 |
| | Total | 100,000,000 | |

The above amounts have been communicated to and reconciled with the Head of Accounting Unit, State Department for Social Protection, Senior Citizens and Special Programmes through letter Ref. No. NCPWD/FIN/05 VOL XI (79) dated 23rd August 2022.

NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
Annual Report & Financial Statements
For the year ended June 30, 2022

XV. APPENDIX 2: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Name of the MDA/Donor Transferring the funds | Date received | Nature: Recurrent/ Development/ Others | Total Amount - KES | Where Recorded/recognized | | | | | Total Transfers during the Year |
|--|-----------------------|--|----------------------|------------------------------------|--------------|-----------------|-------------|---------------------------|---------------------------------|
| | as per bank statement | | | Statement of Financial Performance | Capital Fund | Deferred Income | Receivables | Others - must be specific | |
| State Department for Social Protection | 17/09/2021 | Recurrent | 368,750,000 | 368,750,000 | - | - | - | - | 368,750,000 |
| State Department for Social Protection | 29/09/2021 | Development | 100,000,000 | 100,000,000 | - | - | - | - | 100,000,000 |
| State Department for Social Protection | 07/02/2022 | Recurrent | 368,750,000 | 368,750,000 | - | - | - | - | 368,750,000 |
| State Department for Social Protection | 09/05/2022 | Recurrent | 368,750,000 | 368,750,000 | - | - | - | - | 368,750,000 |
| State Department for Social Protection | 08/07/2022 | Recurrent | 368,750,000 | 368,750,000 | - | - | - | - | 368,750,000 |
| Total | | | 1,575,000,000 | 1,575,000,000 | - | - | - | - | 1,575,000,000 |



Beauty Pageant Competition During International Albinism Awareness Day



Tools of Trade Beneficiary



Cash Transfer Programme Beneficiary





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

