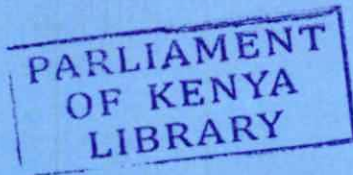


REPUBLIC OF KENYA



*Enhancing Accountability*

REPORT




OF

THE AUDITOR-GENERAL

ON

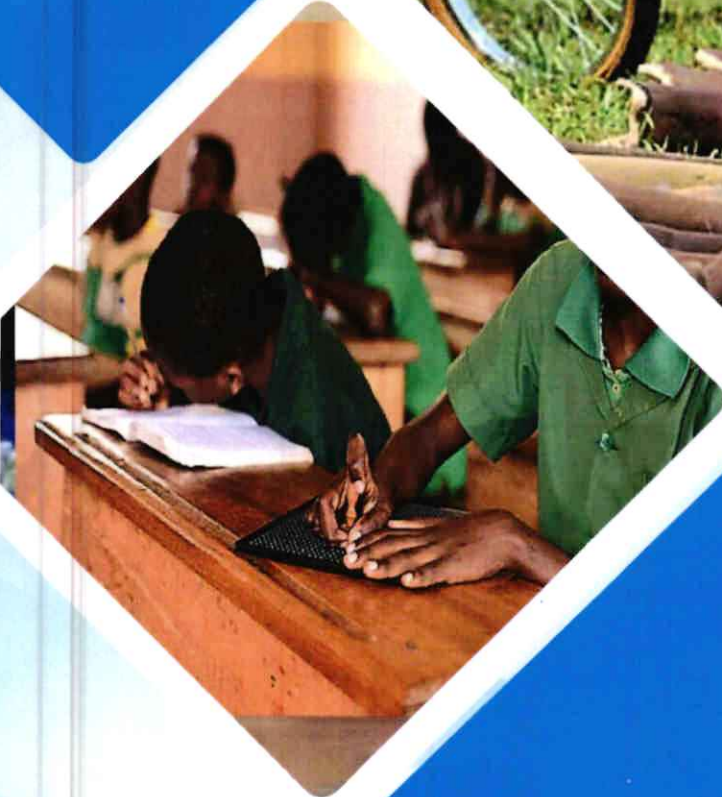
NATIONAL COUNCIL FOR PERSONS WITH  
DISABILITIES

FOR THE YEAR ENDED  
30 JUNE, 2024

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 MAR 2025	DAY: FRIDAY
TABLED BY:	DEPUTY MAJORITY LEADER (HON. OWEN BAYA MP)
CLERK-AT-THE-TABLE:	IRENE NDUKU



# National Council for Persons with Disabilities



**ANNUAL REPORT AND FINANCIAL STATEMENTS  
2023-2024**



International Albinism Awareness Day-fighting stigma associated with albinism and empowering persons with albinism.



Tool Kits and Start-up Capital



A nation where economic opportunities are accessible and inclusive for all.



Promoting mobility & independent living.



Provision of cash transfers to households to persons with severe disabilities.



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

18 DEC 2024

**RECEIVED**



---

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2024**

---

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

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

<b>Table of Contents</b>	<b>Page</b>
1. Acronyms, Abbreviations and Glossary of Terms.....	iii
2. Key Entity Information and Management .....	v
3. The Board of Directors .....	viii
4. Key Management Team.....	xii
5. Chairperson’s Statement .....	xv
6. Report of the Executive Director .....	xvi
7. Statement of Performance against Predetermined Objectives for 2023/2024.....	xviii
8. Corporate Governance Statement .....	xxi
9. Management Discussion and Analysis .....	xxxii
10. Environmental and Sustainability Reporting.....	xlvi
11. Report of the Directors.....	xlviii
12. Statement of Directors’ Responsibilities.....	xlix
13. Report of the Independent Auditor on the Financial Statements of the National Council for Persons with disabilities .....	1
14. Statement of Financial Performance for the year ended 30 June 2024.....	1
15. Statement of Financial Position as at 30 June 2024.....	2
16. Statement of Changes in Net Assets for the year ended 30 June 2024 .....	3
17. Statement of Cash Flow for the year ended 30 June 2024 .....	4
18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024.....	5
19. Notes to the Financial Statements.....	7
20. Appendices.....	37

**1. Acronyms, Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

AGPO	Access to Government Procurement Opportunities
APDK	Association for the Physically Disabled of Kenya
ASD&RDD	Autism Spectrum Disorders & Related Developmental Disabilities
BETA	Bottom-up Economic Transformation Agenda
BoD	Board of Director
CBM	Christian Blind Mission
CBR	Community Based Rehabilitation
COG	Council of Governors
COSP17	Convention on the Rights of Persons with Disabilities, Seventeenth Session
CPD	Continuous Professional Development
CRPD	Convention on the Rights of Persons with disabilities
DAP 11	Digital Accessibility Project 11
ESG	Environmental, Social and Governance
FCDO	Foreign, Commonwealth and Development Office
FY	Financial Year
GAA	Government Advertising Agency
GPSDD	Global Partnership for Sustainable Development Data
HELB	Higher Education Loans Board
HMK	Hope Mobility Kenya
IAAD	International Albinism Awareness Day
ICT	Information and Communication Technology
IDPWD	International Day of Persons with Disabilities
IPSAS	International Public Sector Accounting Standards
KCB	Kenya Commercial Bank
KEBs	Kenya Bureau of Standards
KEMSA	Kenya Medical Supplies Authority
KISE	Kenya Institute of Special Education
KNCHR	Kenya National Commission on Human Rights
KPC	Kenya Pipeline Corporation
KPLC	Kenya Power & Lighting Company
KRA	Kenya Revenue Authority
KSG	Kenya School of Government
KYEOP	Kenya Youth Employment Opportunities Project
LFTW	Light For the World
LPOs	Local Purchase Orders
LSOs	Local Service Orders
MDAs	Ministries, Departments and Agencies
MTP IV	Medium- Term Plan IV
M & E	Monitoring & Evaluation
NCPWD	National Council for Persons with Disabilities
NDFPWD	National Development Fund for Persons with Disabilities
NGAAF	National Government Affirmative Action Fund
NG-CDF	National Government – Constituency Development Fund

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

NGEC	National Gender and Equality Commission
NHIF	National Hospital Insurance Fund
NITA	National Industrial Training Authority
NSSF	National Social Security Fund
NYOTA	National Youth Opportunities Towards Advancement
OPDs	Organization of Persons with Disabilities
PC	Performance Contract
PFM	Public Finance Management
PPE	Property, Plant and Equipment
PSIP	Public Service Internship Programme
PWAs	Persons with Albinism
PWDs	Person with Disabilities
PWSD CT	Persons with Severe Disabilities Cash Transfer
RISEE-K	Ready for Inclusive and Sustainable Employment and Entrepreneurship Kenya
SCAC	State Corporation Advisory Committee
SCB	Standard Chartered Bank
SDG	Sustainable Development Goals
SHG	Self Help Group
SHOM	Spouses of Heads of Missions
SMC	Senior Management Course
ToRs	Terms of Reference
TRA	Tourism Regulatory Authority
UNCTAD	United Nations Conference on Trade and Development
UNICEF	United Nations International Children's Emergency Fund
UNFPA	United Nations Population Fund
USAID	United States Agency for International Development
VRCs	Vocational and Rehabilitation Centres
WEF	Women Enterprise Fund
WHO	World Health Organization
YEF	Youth Enterprise Fund

**B: Glossary of Terms**

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

**Comparative Year-** Means the prior period.

## **2. Key Entity Information and Management**

### **a) Background Information**

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

#### **Our Vision**

“A barrier free society for Persons with Disabilities”

#### **Our Mission**

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

#### **Our Core Values**

The core values represent the guiding principles that characterize our culture, behaviour, and decision-making processes. They define our desired attitudes and standards that we uphold to achieve our Vision and Mission. We shall be guided by the following shared core values: -

1. Non-discrimination – Serving all irrespective of the social factors
2. Commitment - Staying true and devoted to our course
3. Protection- Safeguard the rights of persons with disabilities
4. Willingness - Prepared at all times to serve
5. Discipline – Obeys set out rules and expected standards
6. Sustainability - Enhanced partnerships for continuity in service delivery.

### **b) Principle Activities**

The Council derives its mandate from the Persons with disabilities (PWDs) 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
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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Key Entity Information and Management (Continued)**

**c) Key Management**

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

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

**d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were;

No.	Designation	Name
1.	Executive Director	Harun Maalim Hassan
2.	Assistant Director, Finance & Accounts	Catherine Wameyo
3.	Assistant Director, Registration and Compliance	James Ndwiga
4.	Ag. Assistant Director, Human Resource and Administration	Anne Topisia
5.	Senior Supply Chain Management Officer	Esther Muiruri
6.	Assistant Director, Public Relations and Communications	Francis Anyenda
7.	Chief Internal Auditor	Andrew Manyara
8.	Ag. Assistant Director, Disability Services	Rosabel Githinji
9.	Chief Finance & Accounts Officer	Anne Kagwi
10.	Chief Economist	Joseph Mwangi
11.	Chief Legal Officer	Susan Wekesa
12.	Ag. Corporation Secretary	Cynthia Monyenye

**e) Fiduciary Oversight Arrangements**

The Board has established three 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

**f) NCPWD Headquarters**

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

**g) NCPWD Contacts**

Tel: 0709-107000, 0800-724333  
 E-mail: [info@ncpwd.go.ke](mailto:info@ncpwd.go.ke)  
 Website: [www.ncpwd.go.ke](http://www.ncpwd.go.ke)

**Key Entity Information and Management (Continued)**

**h) NCPWD Bankers**

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

**i) Independent Auditor**




Auditor General  
Office of the 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, 2024**


**3. The Board of Directors**


<b>Mrs. Elizabeth Chesang</b>		<b>Non-Executive Chairperson</b>		
	Date of Birth:	1966	Date of Appointment	9th May, 2024
	Key Qualifications:	Special Needs Education Certificate in Corporate Governance		
	Work Experience:	She has over 30 years' experience in Public Service having served as a Special Needs Education Teacher.		
<b>Dr. Michael Munene</b>		<b>Independent Non-Executive Director</b>		
	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>				
<b>Mr. Joseph Kariringah Lerina</b>		<b>Independent Non-Executive Director</b>		
	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 at VSO Kenya in Right to Education and life to Children with Disability, Educator Facilitator in Disability Championing.		
<i>Member: Audit Committee</i>				


**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

**Annual Report & Financial Statements**

**For the year ended June 30, 2024**

<b>Mr. Victor Ochieng Onyango</b>		<b>Non-Executive Director / PS Representative, The National Treasury</b>		
 <p><i>Member: Audit Committee; Finance &amp; Procurement Committee</i></p>	Date of Birth:	1979	Date of Appointment	9th Feb, 2022
	Key Qualifications:	Master of Business Administration (Finance)		
	Work Experience:	<p>Currently Assistant Director of Budget at the National Treasury, Budget Department where current responsibilities include preparation of policy documents including the Budget Policy Statement (BPS), the Budget Review and Outlook Paper (BROP) and participating in the preparation of the National Government Budget.</p> <p>Previously served as a Principal Finance Officer at the National Treasury and as a Senior Economist in the State Department for Planning.</p>		

<b>Dr. Sylvia Mochabo Akinsiku</b>		<b>Independent Non-Executive Director</b>		
 <p><i>Chair: Finance &amp; Procurement Committee</i></p>	Date of Birth:	1984	Date of Appointment	9th Feb, 2022
	Key Qualifications:	<p>Doctorate Degree in Sacred Leadership Diploma in Graphic Design &amp; Multimedia Mark Tank &amp; Art College Certificate in Autism Certificate in Attention Deficit Hyperactivity Disorder (ADHD)</p>		
	Work Experience:	<p>Graphic designer with over 18 years of experience in Graphic Design, Printing, Branding. Extensive experience in Public Relations/Communication and Neurodevelopmental Disability Advocacy. She is the founder &amp; Executive Director of Andy Speaks for Special Needs Persons Africa.</p>		

<b>Ms. Mercy Mugure Gichunge</b>		<b>Independent Non-Executive Director</b>		
 <p><i>Chair: Programmes, Human Resource and Administration Committee</i></p>	Date of Birth:	1984	Date of Appointment	9th Feb, 2022
	Key Qualifications:	<p>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</p>		
	Work Experience:	<p>Safaricom PLC, Support Analyst Safaricom PLC, Diversity and Inclusion Champion Ability Africa Media, Founder and Executive Director.</p>		



**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

<b>Ms. Zena Atetwe Jalenga</b>		<b>Independent Non-Executive Director</b>		
 <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.		
<b>Mr. Kenneth Benard Orina</b>		<b>Non-Executive Director / PS Representative, State Department for Social Protection</b>		
 <p><i>Member: Programmes Committee; Member: Finance Committee</i></p>	Date of Birth:	1969	Date of Appointment	14 <sup>th</sup> July 2022
	Key Qualifications:	PhD in Leadership and Governance (JKUAT) Masters in Educational Administration and Planning (Kenyatta University) Bachelor of Education (Moi University) Diploma in Human Resource Management Strategic Leadership program (Kenya School of Government). Senior Management Course - Kenya School of Government)		
	Work Experience:	He is the Director of Human Resource Management at the State Department for Social Protection and Senior Citizens Affairs. He has over 28 years' experience in Public Service in more than 10 ministries.		
<b>Ms. Winfred Wanjiku Njoroge Corporations</b>		<b>Non-Executive Director, Representative, Inspector General of State</b>		
 <p><i>Member: Programmes, Human Resource and Administration Committee</i></p>	Date of Birth:	1980	Date of Appointment	10 <sup>th</sup> November 2023
	Key Qualifications:	Master of Business Administration (MBA) in Operations Management, University of Nairobi Bachelor of Arts degree in Economics and Sociology, University of Nairobi Diploma in Project Management, Kenya Institute of Management (KIM).		
	Work Experience:	She has over 18 years' experience in both public and private sectors in areas of corporate governance, development of Human Resource Instruments, public policy advisory, public sector reforms, board evaluation, project monitoring & evaluation and media monitoring. She has undertaken various governance courses including public sector governance (ESAMI), corporate governance and governance audit.		

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

**Annual Report & Financial Statements**

**For the year ended June 30, 2024**

<b>Harun Maalim Hassan</b>		<b>Executive Director</b>		
	Date of Birth:	1978	Date of Appointment	1 <sup>st</sup> December, 2023
	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.		
<b>Ms. Cynthia Monyenye Mosoti</b>		<b>Ag. Corporation Secretary</b>		
	Date of Birth:	1994	Date of Appointment	19 <sup>th</sup> July 2022
	Key Qualifications:	Post Graduate Diploma in Law ( <b>KSL</b> ) Bachelor of Laws ( <b>LLB</b> ) Certified Professional Mediator ( <b>MTI East Africa</b> ) Member of the Law Society of Kenya <b>LSK.No. P.105/17509/20</b>		
	Work Experience:	She is an advocate of the High Court with over 5 years' experience in Private and Public legal profession.		

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**4. Key Management Team**

<b>Harun Maalim Hassan</b>		
	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
<b>CPA Catherine Amunga Wameyo</b>		
	Designation	Assistant Director Finance & Accounts
	Date of Appointment	August 2009
	Key Qualifications	Master of Business Administration (Finance) Diploma, Computer Studies. Certified Public Accountant <b>ICPAK No. 8964</b> Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course
<b>James Kariuki Ndwiga</b>		
	Designation	Assistant Director, Registration and Compliance
	Date of Appointment	September 2010
	Key Qualifications	Master of Business Administration, Strategic Management Bachelor of Economics and Sociology, Diploma, Organization Development Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course
<b>Anne Topisia Kusero</b>		
	Designation	Ag. Assistant Director Human Resource & Administration
	Date of Appointment	October 2013
	Key Qualifications	Bachelor of Business Administration, Human Resource <b>IHRM No. 4221</b> Higher Diploma in Human Resource Management Diploma in Human Resource Management Certificate, Supervisory Course Certificate, Senior Management Course

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Susan Nafula Wekesa**



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

**CPA 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 <b>ICPAK No. 9558</b> 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 in Procurement and Contract Management Bachelor of Purchasing and Supply Chain Management Diploma in Purchasing and Supply Chain Management Advanced Certificate in Business Management <b>KISM No. 64286</b> Certificate, Senior Management Course

**CPA Andrew Kathurima Manyara**



Designation	Chief Internal Auditor
Date of Appointment	May 2019
Key Qualifications	Master of Science in Commerce Bachelor of Commerce, Accounting Certified Public Accountant <b>ICPAK No. 20015</b> Member of Institute of Internal Auditors <b>Member No. 2013172</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Rosabel Wanjiku Githinji**



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

**Francis Musyoki Makwata**



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

**Alexander Parsaloi Munyere**



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

**Joseph Maina Mwangi**



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

**Daniel Njuguna**



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

## **5. Chairperson's Statement**



On behalf of the Board of Directors of the National Council for Persons with Disabilities, it is my pleasure and honour to release to you the Annual Report and Financial Statements for the Financial Year 2023/24. This report is released at a time when the Council is preparing to celebrate its 20<sup>th</sup> anniversary in commemorations of the gains made in promoting disability inclusion since it was established in 2004.

One of the key achievements was the launch of our Strategic Plan for 2023-2027 that provides the strategic direction to guide us in service delivery during the next five years. This plan has linked the aspirations of Medium-Term Plan IV (MTP IV) and the bottom-up economic transformation agenda (BETA). Further, the Board signed the financial year 2023/24 Performance Contract that outlined the Board's commitment to deliver of service to Kenyans.

On the policy front, we continued to engage with the National Assembly, the Senate and other partners in finalization and passing of the Persons with Disabilities Bill 2023. Once enacted, the new law will align with provisions of the constitution of Kenya 2010 and the Convention on the Rights of Persons with disabilities, and address emerging issues on disability. Further, in collaboration with the Ministry of Labour and Social Protection and other stakeholders, we conducted public participation forums on the draft Persons with Disabilities National Policy. The development of the policy's implementation matrix and submission to Cabinet for approval will be done in financial year 2024/25

The Board also developed three policies to guide our operations in compliance with other laws and to ensure efficient and effective service delivery to persons with disabilities. These policies include: Corporate Communication Policy, Records Management Policy, and Partnerships and Resource Mobilization Policy.

In my statement for the financial year 2022/23, I announced that the Disability mainstreaming indicator had been retired from the Annual Performance Contracting for MDAs by the Performance management Unit and that its removal will greatly erode the gains made by the country in promoting inclusion of persons with disabilities in the public sector. To address the issue, we commenced discussions with the Ministry of Public Service, Performance and Delivery Management to lobby for the reinstatement of the indicator. We will continue with the discussions during the year 2024/25. In the meantime, in collaboration with stakeholders, we will develop a framework to guide the promotion of disability inclusion in the public and private sectors. This will ensure that the gains made in disability inclusion efforts are safeguarded and also expanded.

During the year, the State Corporation Advisory Committee (SCAC) conducted a board performance evaluation. The evaluation recommended the development of procedures on succession planning and policies on communication and corporate social responsibility. To enhance the performance of the Board and to keep abreast with new developments in the public sector, the Board was trained on leadership, resource mobilization, financial stability and sensitized on productivity measurement and improvement.

In enhancing the impact of our programmes to persons with disabilities across the country, the Board partnered with the Council of Governors, CBM, USAID, UNICEF, Hope Mobility Kenya among others. These partnerships ensured that the board leveraged on the expertise and resources.

Lastly, I wish to salute the commitment and dedication epitomized by my colleagues on the Board, the staff, and all the stakeholders with whom we have journeyed together in the last 12 months in serving persons with disabilities in Kenya.

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

**Mrs. Elizabeth Chesang'**  
**Chairperson**

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**6. Report of the Executive Director**



It gives me great pleasure and privilege to present the Annual Report and Financial Statements for the Financial Year 2023/24 for the National Council for Persons with Disabilities. The year under review saw us transit to the 5<sup>th</sup> Strategic Plan 2023-2027.

As we embark on the journey to implement the new plan, I am glad to report that our focus for the next five years will revolve around four key result areas: Disability data; Statistics and Research; Socio-economic empowerment of persons with disabilities; Disability Inclusion and Institutional Capacity and coordination.

To achieve these result areas, we have identified various strategies and actions for each result area for implementation in collaboration with various stakeholders and partners.

During the year, the National Development Fund for Persons with Disabilities was re-voted by the National Treasury from development to recurrent vote. This was achieved through lobbying the National Assembly to align it with BETA priorities.

The year under review saw us launch several publications and reports providing insights on various disability issues in the country. Among them was the second Disability Inclusion Report. The report examines the performance of public institutions including Ministries, Departments, and Agencies (MDAs) that signed and reported on the implementation of the disability mainstreaming indicator in the Performance Contract for the 2022/23 financial year. It is important to note that out of the 418 Public institutions that signed the performance contract in 2022/23, only 367 institutions reported to the Council. On the other hand, two Constitutional Commissions namely the Teachers Service Commission and the National Land Commission that were not in the performance contract framework, implemented and reported on the indicator.

To generate evidence-based research to better inform government policies and programmes for persons with disabilities, we launched the Cash Transfer for Persons with Severe Disabilities Impact Assessment Report and Analytical Monograph Report on Autism Spectrum Disorders & Related Developmental Disabilities (ASD&RDD). The findings and recommendations of these reports informed policy and strategic direction and design of interventions for persons with disabilities.

In addition, we launched the Disability Landscape Analysis Report in partnership with the United States Agency for International Development (USAID). The analysis highlights various legislative and programmatic gaps hindering persons with disabilities from access to services at the national and county levels. The report provides a framework for development of programmes to address various issues around disability such as inclusive service delivery and capacity strengthening. As part of the implementation of the recommendations of the analysis, the Council incorporated some of the activities in its financial year 2024/25 workplan.

In support of the government's Digital Transformation Agenda to make 80% of Government services online, we onboarded registration of persons with disabilities and application of tax exemption on e-citizen platform. The integration of these services onto the digital platform not only streamlines the registration process but also aligns with the principles of inclusivity and equal access to government services. By leveraging technology, the Council has not only embraced efficiency but has also demonstrated a commitment to improving the overall experience for persons with disabilities, fostering a more accessible and equitable society.

During the year, we continued to strengthen our engagement with partners and forge new partnerships to enhance the impact of our programmes and services to persons with disabilities countrywide. To enhance access to assistive devices for persons with disabilities, we collaborated and partnered with several organizations in provision of assistive devices key amongst them, Hope Mobility Kenya. This partnership will help in improving and advocating for disability integration in the Counties; provide rehabilitation opportunities to persons with disabilities through provision of appropriate mobility devices and; promote independence,

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Report of the Executive Director (Continued)**

access and economic empowerment among persons with disabilities through the provision of mobility devices and services.

We continued to collaborate with the County Governments through the Council of Governors in critical areas including lobbying all county governments to waive the costs for disability medical and categorization assessments, and the roll out of services for the autism spectrum disorders and Related Developmental Disabilities.

As we look forward to the coming year, I wish to thank all those who contributed in making the financial year 2023/24 a great success. I hereby convey my gratitude to our partners for their continued support in promoting disability inclusion in our country. I also wish to thank the Board of Directors who have been steadfast in providing guidance and oversight to the secretariat and finally the staff of the Council for their commitment and dedication in serving persons with disabilities diligently.



**Harun Maalim Hassan, EBS**  
**Executive Director.**

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**7. Statement of Performance against Predetermined Objectives for 2023/2024**

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

The Council has four strategic pillars and objectives within the current Strategic Plan for the period 2023-2027. These strategic pillars are:

Pillar 1: Disability data, statistics and research;

Pillar 2: Socio-economic empowerment of persons with disabilities;

Pillar 3: Disability Inclusion; and

Pillar 4: Institutional capacity and coordination.

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 2023/24 period for its four strategic pillars, as indicated in the table below:

<b>STRATEGIC PILLAR 1</b>			<b>DISABILITY DATA, STATISTICS AND RESEARCH</b>		
<b>Strategic Objective</b>			Strengthen data collection and analysis on persons with disabilities		
<b>Key Performance Indicators</b>			<b>Activities</b>		<b>Achievements</b>
Number of PWDs registered			Register 100,000 PWDs		118,334 PWDs registered
<b>STRATEGIC PILLAR 2</b>			<b>SOCIO-ECONOMIC EMPOWERMENT OF PWDS</b>		
<b>Strategic Objective</b>			Empower PWDS for effective participation in all spheres of life		
<b>Key Performance Indicators</b>			<b>Activities</b>		<b>Achievements</b>
Number of Persons with Albinism (PWAs) supported			i) Provide sunscreen lotions to 5,000 PWAs. ii) Provide skin cancer screening services to 1,500 PWAs iii) Provide eye care services to 200 Learners with Albinism		i) Provided sunscreen lotions to 3,840 persons with albinism. The under-achievement is due to budget constraints as the resources available could only support this number. ii) Provided cancer screening services to 1,727 persons with albinism. iii) Provided eye care services to 500 learners with albinism.
Number of PWSDs supported			Provide cash transfers to 47,000 Persons with Severe Disabilities (PWSDs) Households		Disbursed cash transfers to 44,954 beneficiary households. The variance of 2,046 beneficiary households relates to finalization of: a) Case management to update beneficiary details including caregiver changes, account opening and exit of deceased beneficiaries. This is a continuous activity; b) Replacement of exited and deceased beneficiaries which is ongoing. The numbers of PWSDs Households have progressively increased from 44,954 in June 2024 to 61,174 in September 2024.
Number of persons with autism and developmental disabilities			Identify 4,000 Persons with Autism and Developmental		17,682 Persons with Autism and Developmental disabilities were

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

**Annual Report & Financial Statements**

**For the year ended June 30, 2024**

registered	disabilities for support	identified for therapy, essential drugs and incontinence management supplies.
Number of persons with autism supported	Provide essential drugs and therapy services and incontinence management supplies to 10,000 Persons with Autism	10,860 Persons with Autism and Developmental disabilities provided with essential drugs, therapy services and incontinence management supplies (1,395 - essential drugs, 7,669 – therapy services, & 1,796 - incontinence management supplies)
Number of groups linked for funding opportunities	Link 290 persons with disabilities SHGs for funding opportunities	574 groups were linked for funding through UWEZO Fund, Women Enterprise Fund, Youth Enterprise Fund and National Youth Opportunities Towards Advancement Project (NYOTA) formerly KYEOP.
Number of businesses supported	Provide 50 persons with disabilities owned businesses with LPO financing	30 persons with disabilities owned businesses were provided with LPO financing.
Number of tools of trade beneficiaries provided with start-up capital	Provide start-up capital to 350 tools of trade beneficiaries	The Council received applications from 204 persons with disabilities for provision of start-up capital, out of whom 57 beneficiaries received the start-up capital. The variance of 147 beneficiaries is attributed to applicants failing to meet the requisite requirements for funding.
Number of PWDs provided with assistive devices	Provide 4,000 needy Persons with disabilities with assistive devices	4,222 PWDs were provided with assistive devices
Number of PWDs supported	Provide education support to 2,200 Persons with Disabilities	2,232 learners with disabilities were provided with education support
Number of Institutions supported	Provide support to 20 learning institutions of Persons with disabilities to improve enrolment capacity and learning environment	i) 6 (six) learning institution for PWDs were supported for purchase of equipment. ii) The Council approved support for fourteen (14) learning and social care institutions whose funds are to be released in this FY 2024/25. The under-achievement was due to, half year Development Funds of Ksh. 129.5 million were not received thus 14 institutions could not be supported.
Number of organizations supported	Provide grants support to 57 Organizations of Persons with disabilities for advocacy and awareness activities	Supported 65 organizations of persons with disabilities with grants to mark important disability days and create awareness
Number of officers supported for training	Facilitate Sign language training to 350 officers offering essential services to the public	Facilitated training of 354 officers offering essential services to the public
<b>STRATEGIC PILLAR 3</b>		
<b>DISABILITY INCLUSION</b>		
<b>Strategic Objective</b>	Enhance disability inclusion in all sectors of society	

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

Key Performance Indicators	Activities	Achievements
Number of institutions audited	i) Conduct accessibility and usability audit on 100 public and private sectors institutions	Conducted 14 accessibility and usability audits in public and private sector institutions. The under achievement was influenced by the retirement of the Disability Mainstreaming indicator from the performance contracting framework
	ii) Conduct accessibility and usability audit on 500 MDAs digital platforms (websites)	Audited 380 MDAs on digital accessibility and usability for delivery of public services. The under achievement was influenced by the retirement of the Disability Mainstreaming indicator from the performance contracting framework
Annual disability inclusion status report prepared and disseminated	Prepare and disseminate the annual disability inclusion status report on implementation of disability mainstreaming in MDAs.	Launched and disseminated to MDAs the Status Report on Disability Inclusion, 2024.
Landscape analysis report on disability in place	Conduct landscape analysis on disability	Conducted Disability landscape analysis and prepared a report.
Number of institutions trained/sensitized	Train/sensitize 500 public and private sector institutions on disability mainstreaming.	Trained/sensitized 351 MDAs on disability mainstreaming. The under achievement was influenced by the retirement of the Disability Mainstreaming indicator from the performance contracting framework
<b>STRATEGIC PILLAR 4</b>		
<b>INSTITUTIONAL CAPACITY AND COORDINATION</b>		
<b>Strategic Objective</b>	Provide support functions for effective and efficient delivery of services.	
<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Number of staff trained	Conduct Staff training for 22 staff and implement cross cutting trainings in PC	i) Supported 20 officers in various trainings (12 staff trained on CPD, 6 on SMC, 2 on digitalization of records and Counselling) ii) All staff were trained on mental health and cross cutting indicators.
Training needs assessment report in place	Conduct skills gap analysis for 108 staff and Training Needs Analysis to address the gaps.	Conducted a skills gap analysis on 108 staff and Training Needs Analysis was also done.
Performance Contract reports	Implement 5 Annual Performance Contracting cross cutting indicators.	The 5 cross cutting indicators implemented as per the guidelines provided.

## **8. Corporate Governance Statement**

Corporate governance entails structures and system of rules, practices and processes by which an organization is directed, controlled and held accountable. It encompasses authority, accountability, stewardship, leadership, direction and control exercised in organizations. It essentially involves balancing the interests of the many stakeholders in an organization. These include 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; Non-discrimination, Commitment, Protection, Willingness, Discipline, Sustainability 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 listed below:

- 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 (Revised Edition 2022)
- Public Procurement (Amendment No. 2) Regulations 2015
- Mwongozo – The Code of Governance for State Corporations
- Human Resource Policies and Procedure Manual for the Public Service
- Various Guidelines from Office of the President, the Public Service Commission, Salaries and Remuneration Commission and State Corporations Advisory Committee
- The Board Charter

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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**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 a membership of five (5) women and four (4) men.

**Appointment of the Board members**

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

The Board consist of –

- a) The Chairperson, who is drawn from organizations of Persons with disabilities and is appointed by the president;
- b) A representative of the Principal Secretary of the Ministry of Labour and Social Protection
- c) A representative of the Principal Secretary of the National Treasury and Planning
- d) A representative of the Inspector General of State Corporations
- e) 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. The term of the Chairperson was renewed for a second term with effect from 9<sup>th</sup> May 2024.

**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. One member, Director Habiba Mohamed who was in her second term, resigned on 4<sup>th</sup> March 2024.

**Chairperson of the Board of Directors**

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

## **Corporate Governance Statement (Continued)**

### **Succession Planning**

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

### **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, airtime allowance (for virtual meetings) and mileage reimbursement where applicable, as provided in accordance with the guidelines by State Corporations Act.

The Chairperson is paid a monthly honorarium. Below is a table on Board of Directors remuneration individually and collectively.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Corporate Governance Statement (Continued)**

Name	Category	Sitting Allowance	Daily Subsistence Allowance	Guide	Transport	Honoraria	Airtime	Amount
Elizabeth Chesang	Chair	1,220,000	1,474,200	662,800	-	780,000	80,000	4,217,000
Victor Onyango	BoD	680,000	309,400	-	31,367	-	4,000	1,024,767
Joseph Lerina	BoD	840,000	1,274,000	-	125,100	-	4,000	2,243,100
Micheal Munene	BoD	1,040,000	582,400	-	27,845	-	8,000	1,658,245
Mercy Mugure	BoD	780,000	400,400	-	45,500	-	6,000	1,231,900
Zena Atewte Rashid	BoD	820,000	564,200	302,900	31,370	-	2,000	1,720,470
Bernard Orina	BoD	760,000	382,200	-	-	-	2,000	1,144,200
Sylvia Mochabo- Akinsiku	BoD	920,000	564,200	-	4,700	-	6,000	1,494,900
Habiba Mohammed*	BoD	380,000	109,200	-	19,520	-	4,000	512,720
Winfred Wanjiku Njoroge*	BoD	260,000	254,800	-	-	-	-	514,800
<b>TOTAL</b>		<b>7,700,000</b>	<b>5,915,000</b>	<b>965,700</b>	<b>285,402</b>	<b>780,000</b>	<b>116,000</b>	<b>15,762,102</b>

\*Dr. Habiba Mohamed resigned as a member effective March 2024.

\*Ms. Winfred Njoroge was appointed to the board mid-year to represent the Inspectorate of State Corporations.

**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 2022. 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 in KSh
1	Supply and delivery of 9,500 bottles of Sunscreen Lotions SPF 50 for Adults	Nesko Ventures Limited	06/11/2023	24,510,000
2	Supply and delivery of 9,500 bottles of Sunscreen Lotions SPF 50 for Children	Artic Works Limited	06/11/2023	24,415,000
3	Provision of medical insurance cover for staff and board of directors	AAR Insurance Kenya Limited	01/10/2023	19,932,218
4	Supply and delivery of Eye care services to Persons with Albinism	Moi Avenue Outpatient Centre	21/09/2023	11,225,000
5	Provision of Internet services	Safaricom Limited	01/06/2024	8,219,552
6	Supply and delivery of Assistive devices (Tricycles, KAFOS, Special seats, Tough riders, Moody cruisers)	Association of the Physically Disabled of Kenya	11/01/2024 27/03/2024 24/04/2024	7,253,800
7	Supply and delivery of 5,000 bottles of after sun Lotions SPF 50 for adults	Zintech Limited	06/11/2023	6,975,000
8	Supply and Delivery of Laptops and Desktop computers	Jomafriic Construction and General Supplies Limited	07/06/2024	4,836,480
9	Supply and delivery of Assistive devices (Above knee prosthesis and Hip disarticulation)	Gateway Prosthetics & Orthotics Ltd	27/03/2024	3,050,000
10	Supply and delivery of server and related devices	Wingu Solutions Limited	16/05/2024	2,987,000

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Corporate Governance Statement (Continued)**

**Code of Conduct and Ethics**

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

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

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

**Governance Audit**

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

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

**The Executive Director and Responsibilities**

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

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

**The Corporation Secretary**

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

**Board Meetings**

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

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Corporate Governance Statement (Continued)**

Best Practice: The Board created a year-long Board Meeting Calendar that was approved by all members and signed by the Chairperson, and any deviations were agreed upon by all Board Members.

The Board held its four quarterly meetings and three special meetings as follows;

- a) Approval of the Annual Reports and Financial Statement FY 2022/23
- b) Approval of the Annual Budget for FY 2023/24
- c) Approval of the Annual Work plan and Procurement plan FY 2023/24

The Board meetings were attended as follows:

**Full Board Membership and Attendance of Meetings**

Name	Role	Date Appointed	Date Retired	Meeting attendance
Mrs. Elizabeth Chesang	Chair	9 <sup>th</sup> May, 2024	-	5/7
Dr. Habiba Mohamed*	Member	9 <sup>th</sup> February, 2022	4 <sup>th</sup> March 2024	5/7
Ms Zena Rashid	Member	9 <sup>th</sup> February, 2022	-	4/7
Mr. Victor Ochieng	Member	9 <sup>th</sup> February, 2022	-	7/7
Ms. Mercy Mugure	Member	9 <sup>th</sup> February, 2022	-	7/7
Mr. Bernard Orina	Member	9 <sup>th</sup> February, 2022	-	7/7
Dr. Sylvia Mochabo-Akinsiku	Member	9 <sup>th</sup> February, 2022	-	7/7
Dr. Michael Munene	Member	9 <sup>th</sup> February, 2022	-	7/7
Mr. Joseph K. Lerina	Member	9 <sup>th</sup> February, 2022	-	7/7
Ms. Winfred Njoroge*	Rep-Inspectorate	10 <sup>th</sup> November 2023	-	2/7
Mr. Hassan Harun	Non-Executive Member	1 <sup>st</sup> December, 2023	-	6/7

\*Dr. Habiba Mohamed resigned as a member effective 4<sup>th</sup> March 2024.

\*Ms. Winfred Njoroge was appointed to the board mid-year to represent the Inspectorate of State Corporations.

**Board Committees, Responsibilities and Meetings**

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

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

The Committees are expected to operate transparently, ensure full disclosure to the Board and conduct themselves within the rules and procedures set out by the Board. Matters deliberated during committee meetings should be presented to the Board by the respective Chairpersons during the full Board meeting. The Committees are Audit and Risk, Finance and Procurement, Programmes and Human Resource and

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Corporate Governance Statement (Continued)**

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
Dr. Sylvia Mochabo-Akinsiku	Chairperson	9 <sup>th</sup> February 2022	-	7/7
Dr. Habiba Mohamed	Member	9 <sup>th</sup> February 2022	4 <sup>th</sup> March 2024	5/7
Mr. Bernard Orina	Member	9 <sup>th</sup> February 2022	-	7/7
Mr. Victor Ochieng	Member	9 <sup>th</sup> February 2022	-	6/7

*\*Dr. Habiba Mohamed resigned on 4<sup>th</sup> March 2024, replacement to be done in the next Board recruitment.*

**Audit and Risk Committee**

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

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

Best Practice in the operation of the Committee is:

- a) Create an Audit Committee Charter that provides members with direction and consistency.
- b) If possible, rotation of members of the Audit Committee should be minimized, and members should have experience in the Auditing Sphere.

# NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES

## Annual Report & Financial Statements

For the year ended June 30, 2024

### Corporate Governance Statement (Continued)

- 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
Dr. Michael Munene	Chairman	9 <sup>th</sup> February 2022	-	5/5
Mr. Victor Ochieng	Member	9 <sup>th</sup> February 2022	-	5/5
Mr. Joseph Lerina	Member	9 <sup>th</sup> February 2022	-	5/5

*\*The Committee held a special sitting on 2<sup>nd</sup> October 2023 following the launch of the zero-fault audit requiring the finalization and closure of all pending audit queries/issues from the OAG reports of the FY 2021/22 and 2022/2023 by 2<sup>nd</sup> October 2023.*

### Programmes and Human Resource and Administration Committee

The Committee ensures that delegated tasks under programmes 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 programmes.

The Committee has the following responsibilities:

- a) Monitor and guide the overall Vision, Mission, Strategy and programme 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, 2024**

**Corporate Governance Statement (Continued)**

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

Name	Role	Date Appointed	Date Retired	Meeting attendance
Ms. Mercy Mugure	Chairperson	9 <sup>th</sup> February 2022	-	5/5
Ms. Zena Rashid	Member	9 <sup>th</sup> February 2022	-	3/5
Mr. Bernard Orinah	Member	9 <sup>th</sup> February 2022	-	5/5
Ms. Winfred Njoroge	Rep- Inspectorate	10 <sup>th</sup> November 2023	-	1/5

\* Ms. Winfred Njoroge was appointed to the board mid-year to represent the Inspectorate of State Corporations.

**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 31<sup>st</sup> July of each year. Board evaluations cover the period 1<sup>st</sup> July to 30<sup>th</sup> June of subsequent year and should be conducted within the first four months of every financial year.

It is the responsibility of the oversight body which is the State Corporation Advisory Committee to facilitate the annual evaluation. Before conducting a Board evaluation, the previous evaluation report has to be submitted to the Board for their perusal and scrutiny. The evaluation for Financial Year 2022-2023 was done on 15<sup>th</sup> August 2023. The review procedure includes the following steps: each member analyses the chairman of the board individually; the chairman evaluates each member; all members evaluate the CEO; and finally, each member is subjected to a peer evaluation. The findings of the evaluation are taken into consideration for designing corrective actions and training courses for the Board.

The criteria used for evaluation is as follows:

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

The Board members received their evaluation reports from the State Corporation Advisory Committee (SCAC) on 12<sup>th</sup> December 2023 and developed a performance improvement plan on the identified areas which included development of policies and procedures on succession planning and policies on Communication and Corporate Social Responsibility.

### **Corporate Governance Statement (Continued)**

#### **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. The Chairperson of the Board attended a capacity building program for Chairpersons by the Institute of Certified Secretaries from 4<sup>th</sup>-8<sup>th</sup> September 2023. Additionally, all the members were trained on Resource Mobilization and Financial Stability by Kenya School of Government from 18<sup>th</sup>-20<sup>th</sup> September 2023.

Further, two members were sensitized on productivity measurement and improvement in the public service by the Salaries and Remuneration Commission on 14<sup>th</sup> June 2024.

#### **Internal Controls and Risk Management**

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

#### **Relationship with Stakeholders**

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

The main avenues for communication are through press releases, stakeholder forums, publications and annual reports and financial statements. The Board has continued to encourage electronic communication through publishing documents on the Council website [www.ncpwd.go.ke](http://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, 2024**

---

**9. Management Discussion and Analysis**

**The Council's Operational and Financial Performance**

The discussion and analysis report highlight the activities of the National Council for Persons with disabilities during the financial year 2023/24. The achievements made during the year were geared towards the fulfilment of the mandate of the Council as provided for in the Persons with disabilities Act No. 14 of 2003. The highlights of the achievements are as below:

**1. Persons with Severe Disabilities Cash Transfer (PWSD-CT) Programme**

The Persons with Severe Disabilities Cash Transfer programme is one of the national cash transfer schemes within the tax-financed Inua Jamii Programme of the Kenyan government. The programme targets 47,000 households across all counties that have members with severe disabilities. This programme recognizes that children and adults with severe disabilities require full-time care and support, often limiting caregivers' ability to engage in income-generating activities. Individuals with severe disabilities in the programme are those who require permanent care or full-time support from caregivers or parents to ensure their needs are met, keeping caregivers at home or close by.

The programme provides a monthly stipend of Ksh 2,000 to each beneficiary household, regardless of the number of persons with severe disabilities in the household. During the year, the Council disbursed a total of Ksh. 1,013,250,000 to 44,954 Persons with severe disabilities through the six (6) Inua Jamii programmes contracted payment service providers -KCB Bank, Equity Bank, Post Bank, Cooperative Bank, KWFT Bank and National Bank.

In addition, the Council, in collaboration with the Directorate of Social Assistance, continued case management activities for households not yet included on the payroll. This involved addressing issues like changes in caregiver information and account setup. This resulted in a payroll increase from 38,118 beneficiaries in June 2023 to 44,954 in June 2024, reflecting an addition of 6,836 beneficiaries.

Further, the Council in collaboration with the State Department for Social Protection enrolled additional 18,291 new beneficiaries who were onboarded through the national scale-up exercise that commenced in September 2023. The new beneficiaries are expected to receive their stipend during the financial year 2024/25.

Since its inception in 2010, the cash transfer programme has not only registered milestones in impacting the livelihoods of beneficiaries but has also encountered several challenges. These include growing demand for social assistance support to needy households, diminishing transfer value, existence of large households and or those with multiple persons with disabilities, additional costs to care for persons with disabilities and challenges associated with the inability of caregivers to meaningfully engage in income-generating activities due to their care duties. It is in this respect that the Council conducted an Impact Assessment to evaluate the effectiveness of the cash transfer in enabling the beneficiaries to improve their livelihoods.

The assessment was conducted in nine Counties of Kilifi, Kitui, Nyeri, Busia, Vihiga, Narok, Kisumu, Kajiado, and Isiolo. This assessment was conducted in line with the mandate of the Council to continuously generate evidence-based research to better inform government policies and programmes for persons with disabilities. The Impact Assessment Report was officially launched in Mandera on 24<sup>th</sup> February 2024. The findings of the assessment will inform policy and strategic direction and design of future interventions for persons with disabilities.

**2. Albinism Support Programme**

The Albinism Support Programme is designed to improve the welfare of persons with albinism through provision of sunscreen lotions, protective clothing, eye care services and skin cancer screening & treatment of a target of 5,000 persons with albinism through 212 hospitals across the country. The programme is also aimed at sensitizing communities in all the 47 Counties on albinism to end stigma, discrimination and violation of human rights.

### **Management Discussion and Analysis (Continued)**

During the year, the Council provided sunscreen lotions to 3,840 persons with albinism and identified 2,252 persons with albinism in the first phase of the national mapping exercise that took place in June 2024.

Skin cancer is a major cause of mortality among persons with albinism in Kenya. Persons with albinism need regular skin cancer screening to mitigate the risks. In the year under review, the Council conducted cancer screening outreaches across the Country out of which, 1,727 persons with albinism were screened for skin cancer.

Additionally, the Council provided skin cancer treatment support to 11 persons with albinism through various hospitals. In addition, the Council provided eye-care services to 500 identified learners with albinism from across the Counties.

Further, during the year, the Council organized and conducted sensitization and training of 280 medical personnel from the 47 counties on effective ways of dispensing sunscreen lotions and reporting.

### **3. Autism and Other Related Developmental Disabilities Programme**

The Autism and other related developmental disability programme is a new programme at the Council that started in the last financial year. This programme targets to support 10,000 persons with autism and other related developmental disabilities during the year. The funds 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 disabilities.

During the year, the Council carried out a number of activities to support persons with autism spectrum and related developmental disabilities. The Council rolled out a national mapping exercise to identify beneficiaries in this programme. The aim of the mapping exercise was to map them to core services and facilities. A total of 17,682 persons with autism spectrum disorder and related developmental disabilities were mapped to various services and facilities. In collaboration with other stakeholders, the Council commemorated the World Autism Day in Garissa County on April 3rd, 2024. Some of the key activities that took place include the assessment of persons with disabilities for registration, awareness and therapy services.

The Council also in collaboration with Kenya Institute of Special Education (KISE), the Association for the Physically Disabled of Kenya (APDK) & Hope Mobility Kenya (HMK) employed an outreach programme approach to effectively reach persons with ASD & RDD across the country by providing homebased therapy training programmes, assessment and fitting of assorted assistive devices and distribution of incontinence management products. In addition, the Council, facilitated enrolment of children with ASD & RDD into mainstream educational settings. The children are now able to access therapy services and incontinence management products through the school system, further enhancing their support network.

During the year, the Council continued to provide therapy services to 7,669 beneficiaries through health, and social care facilities and outreach programmes. Further, 1,796 beneficiaries were supported with incontinence management supplies (diapers), while 1,395 were supported with essential drugs.

Further, the Council launched the Analytical Monograph Report on Autism Spectrum Disorders & Related Developmental Disabilities (ASD&RDD) report. The Council also signed a service contract with Kenya Institute of Special Education (KISE) for therapy services and provision of incontinence products to 1,000 beneficiaries including outreach programmes across the country.

The Council also participated in the national validation of the Social Health Insurance Regulations and the Regulatory Impact Statement. This is after successful public participation across the country on the implementation of the essential benefits package that will include a comprehensive assessment for occupational, physical, and childhood developmental disorders; Treatment through physiotherapy, speech/communication therapy, psychosocial therapy and rehabilitation for adults.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Management Discussion and Analysis (Continued)**

The package will also cover the cost of selected assistive devices to assist beneficiaries with physical, sensory, or cognitive disabilities in carrying out daily activities to enhance a person's independence and quality of life.

In partnership with the Council of Governors (CoG), the Council held a workshop for 47 County Directors of Health on the implementation of the ASD & RDD programme focusing on the provision of therapy services and drugs & incontinence management supplies at the County and Sub-County Hospitals across the country.

**4. The National Development Fund for Persons with Disabilities**

The National Development Fund for Persons with disabilities is a permanent fund established through the Persons with disabilities Act, 2003 for the benefit of persons with disabilities in Kenya. Under the Fund, the Council is implementing several programmes aimed at improving the wellbeing of persons with disabilities. These include:

**4.1 Linking persons with disabilities SHGs to available funding opportunities**

Empowering persons with disabilities to actively participate in socio-economic development is core to furthering the Council's mission of "promoting and protecting equalization of opportunities and realization of human rights for persons with disabilities to live decent livelihoods". Persons with disabilities should equally participate in the socio- economic development agenda.

Over the years, the Council has implemented an economic empowerment programme providing grants to persons with disabilities Self-Help groups for income generating projects. However, the programme encountered challenges relating to delays in the disbursement of funds from the Exchequer resulting in non-funding of identified groups. Other challenges relate to poor organizational management skills in the groups which in turn affect their capacity to implement projects successfully.

Consequently, the Council re-designed the programme by linking groups of persons with disabilities to available funding opportunities from the various affirmative action funds. These funds include National Youth Opportunities Towards Advancement Project (NYOTA) previously Kenya Youth Employment Opportunities Project (KYEOP), Women Enterprise Fund (WEF), UWEZO Fund, Youth Enterprise Fund (YEF), Financial Inclusion Fund, National Government Affirmative Action Fund (NGAAF) and County government Funds.

During the Financial Year, the Council held a roundtable discussion with the affirmative action funds on linkages of persons with disabilities self-help groups to affirmative funding. The Council also entered into of Memorandum of Understanding with the affirmative action Funds, which will facilitate linkages of persons with disabilities groups to the Funds.

In addition, the Council received applications for linkages from 574 community groups out of which 93 self-help groups were supported by UWEZO amounting to Kshs. 9,710,000. The Council also continued to engage with F\_XPESA an online brokerage firm that aims to conduct capacity building of Self-Help groups for persons with disabilities as part of its corporate social responsibility.

**4.2 LPO Financing Programme**

The LPO Financing Programme supports persons with disabilities' businesses registered with the National Treasury under Access to Government Procurement Opportunities (AGPO) affirmative action initiative to finance LPOs, LSOs and contracts awarded by Government procuring entities. The programme aims to improve financial capacity of the businesses to service orders from the procuring entities. The Council has engaged KCB Bank Kenya Limited to administer the LPO financing funds on its behalf. During the year, the Council provided LPO financing to thirty (30) persons with disabilities' AGPO-registered businesses totalling Kshs. 11,647,419.

### **Management Discussion and Analysis (Continued)**

#### **4.3 Start-Up Capital to Tools of Trade Beneficiaries**

The Council has been providing Tools of Trade (start-up tool kits) to persons with disabilities with technical and vocational skills in response to challenges in accessing employment by persons with disabilities, leading many to pursue technical courses in vocational and rehabilitation centres (VRCs). However, a significant number of these graduates return to their villages without utilizing their acquired skills, primarily due to a lack of tools of trade or difficulty securing employment. The Tools of Trade programme was initiated to support persons with disabilities in establishing their businesses and creating employment opportunities.

Over the years, the Council has implemented the Tools of Trade programme that entailed issuing tool-kits to persons with disabilities with technical and vocational skills for self-employment. However, the programme encountered challenges relating to putting the tool kits to use due to lack of start-up capital. The Board resolved to re-design the programme by providing start-up capital to tools of trade beneficiaries and build the capacity of the beneficiaries.

During the year under review, the Council received applications from 204 persons with disabilities for provision of start-up capital, out of whom 57 beneficiaries received the start-up capital amounting to Kshs 1,099,245. The variance of 147 beneficiaries who did not receive the start-up capital is attributed to applicants failing to meet the requisite requirements for funding and will be funded in the next financial year.

#### **4.4 Education Assistance Programme**

Education is the greatest leveller to opportunities for persons with disabilities. The Education Assistance Support Programme (USTAWI Scholarships) aims to increase enrolment, retention and completion rates of learners with disabilities for eventual engagement in decent and gainful employment. The Council offers education assistance to learners with disabilities in primary, secondary schools and tertiary institutions through provision of scholarships. The scholarships include:

- Primary school grants targeting needy children enrolled in special primary schools.
- Faulu scholarship targeting needy learners with disabilities joining form one;
- Wezesha scholarship targeting needy children of parents/caregivers with disabilities joining form one;
- Hellen McGowan scholarship established in honour of the late Hellen McGowan who was a person with disability, whose generous donation of Ksh 1,000,000 to the Council served as the foundation for this initiative. The scholarship targets four needy learners with disabilities annually for their entire secondary school education;
- KPC INUKA scholarship is a four-year secondary school full scholarship support to two students with disabilities per county every year, identified in partnership with Kenya Pipeline Company (KPC).
- NCPWD-HELB Grant Scheme, a partnership with HELB to enable needy students with disabilities to access higher education and training in Kenya.
- KCB-F scholarship is a four-year secondary school full offered by KCB Foundation and targets needy learners with disabilities identified by the council.
- SHOM- scholarship for 58 girls with disabilities in secondary schools by Spouses of Heads of Missions in Kenya

During the year a total of 4,222 learners with disabilities were supported under the USTAWI Scholarships Programme.

Further, the Council launched the Tunza Mentorship and Career Guidance Programme held at Reverend Muhoro Secondary School for the Deaf in Nyeri County. The Council also made a call for applications for Professional Mentors to be engaged in the Tunza Mentorship and Career Guidance Programme. A total of 57 mentors were identified to provide Mentorship to learners with disabilities.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Management Discussion and Analysis (Continued)**

**4.5 Public Information, Advocacy and Awareness Creation**

Information is a critical aspect in enabling the public to make informed choices and decisions in their day-to-day activities. It also enhances understanding among public on their rights and privileges thus enabling them to understand the environment in which they are working. In achieving this, the council has continued to provide information in accessible formats. In addition, advocacy, lobbying and awareness campaigns play a crucial role in profiling the agenda for protecting the rights of persons with disabilities as well as creating awareness on disability issues.

The Advocacy grants programme at the Council aims to raise awareness and mobilize action for mainstreaming disability issues at the county and national governments. This objective is achieved through providing grants to National Organizations of Persons with disabilities (OPDs) to build platforms for raising awareness, piloting of innovative ideas, and influencing policies and interventions aimed at benefiting persons with disabilities.

During the year, the Council supported (9) organization for advocacy projects amounting to Kshs. 4.5 million to undertake advocacy projects on the thematic area “*Building resilience of persons with disabilities to cope with climate change and climate related disasters in Kenya*”. Further, the Council supported Albinism Society of Kenya with a grant to conduct national level advocacy on albinism. The Council also supported 55 organizations to commemorate disability days and events.

During the year the Council continued to sensitize the public and create awareness on disability issues through celebrations of various disability days and events. The Council partnered with various organizations and institutions to observe the International Day of Persons with disabilities (IDPWD) in Kapenguria, West Pokot on December 3<sup>rd</sup> under the theme “Embracing Disability Inclusion to achieve Kenya’s SDGs”. In addition, the council commemorated the International Albinism Awareness Day (IAAD) on 13<sup>th</sup> June 2024 under the theme *10 years of IAAD: A Decade of Collective Progress*. The Council also supported Mt. Elgon Albinism Network and Africa 2 Africa, to hold the County level IAAD events in Bungoma and Nairobi respectively.

The Council also collaborated with various organizations to mark the International Wheelchair Day celebrations in Migori County on 3<sup>rd</sup> March 2024. The theme for the Day was, “Innovative Solutions for Mobility”.

The Council, in collaboration with various organizations and institutions including the County government of Garissa, the National Constituency Development Fund, the office of the Woman Representative Garissa, Red Cross Kenya, World Vision, and other stakeholders, successfully observed World Autism Awareness Day on April 2<sup>nd</sup>, 2024, in Garissa County.

The Council in partnership with the Deaf community through the Kenya National Association of the Deaf organized a one-day symposium on Kenya Sign Language held on 26<sup>th</sup> September 2023. The theme for the symposium was *A Kenya where deaf people everywhere can sign anywhere*. The symposium was held as part of the celebrations to observe the International Sign Languages Day and Deaf Awareness Week which commenced on 18th September 2023. During the Symposium, the Deaf Community presented a memorandum lobbying for the finalization and adoption of the Kenya Sign Language Bill.

To enhance awareness on its services, the Council printed and distributed various IEC materials during the year. These included branded roll-up banners that were produced and used at key events. The Council also printed and distributed branded materials to create awareness on disability issues and sensitize the public on its programmes and services. The materials produced included branded folders, notebooks, and pens, calendars with disability messages, carrier bags, and copies of the Service Charter.

### **Management Discussion and Analysis (Continued)**

The Council produced a documentary feature highlighting the success stories of Council programmes. The documentary captured the positive impact of the Council's work and served as a source of sensitization for persons with disabilities on Council programmes and services. In addition, the Council leveraged social media (Facebook, YouTube and X) to promote key information on its programmes. The Council also produced an informative video clip on the application process for tax exemption and registration through the eCitizen platform. This video was shared widely on social media, ensuring its reach to a broad audience. Further, in a significant step towards promoting digital inclusion and accessibility, the Council held public virtual sessions on its programmes and services.

The Council also reviewed the service charter to incorporate new programmes on the ASD & RDD programme and services that have been onboarded to the e-Citizen platform ensuring its clarity and effectiveness and aligning it with the requirements of Public Service Commission on Service charters.

During the year, the Council engaged and secured extensive media coverage for its events by partnering with mainstream and local media stations which significantly amplified the Council's messages and increased its visibility.

In addition, the Council participated in the 8th Devolution Conference held in Uasin Gishu County on 22nd to 25th August 2023 and also the Mombasa and Nairobi Trade Fair shows held on 5th to 10th September 2023 and 26th September 2023 to 1st October 2023 respectively to publicize the Council programmes and services.

During the year, the Council hosted a 17-member delegation from the Nigerian National Commission for Persons with disabilities who were on a learning visit to Kenya from 28<sup>th</sup> to 30<sup>th</sup> August 2023.

#### **4.6 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 by learners with disabilities. These institutions include special schools, special units, social service, and care institutions. During the year, the Council supported six learning and social care institutions for purchase of various equipment.

#### **4.7 Assistive Devices & Services**

The Council provides assistive devices and services to persons with disabilities in Kenya to improve their mobility and promote independent living. The programme is implemented through the following components:

##### **4.7.1 Provision of assistive devices**

During the year, the Council provided assistive devices to 4,222 persons with disabilities to improve mobility and independent living. Provision of these devices was made possible through the council's contracted suppliers and in partnership with Bethany Kids and Hope Mobility Kenya.

During the year, the Council identified a partner – Motivation Africa, to train on the provision of World Health Organisation (WHO) standard guidelines on wheelchair and wheelchair service. One staff was trained. The WHO's guidelines include eight steps to appropriate wheelchair provision: (i) Referral and appointment; (ii) Assessment; (iii) Prescription (selection); (iv) Funding and ordering; (v) Product (wheelchair) preparation; (vi) Fitting; (vii) User training; (viii) Maintenance, repairs, and follow-up.

##### **4.7.2 Mobility and Orientation Training**

This programme aims to support persons with acquired disabilities for mobility & orientation training to enable them live independently. During the year, the Council supported 17 persons with newly acquired disabilities for mobility and orientation.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Management Discussion and Analysis (Continued)**

**4.7.3 Kenya Sign Language Training Programme**

The programme seeks to improve access to services by the Deaf by through training of public officers on basic Kenya Sign Language to enable them communicate effectively with the Deaf. The programme is implemented in partnership with Kenya Institute of Special Education (KISE). During the year, the Council sponsored the training of 354 public officers offering essential services in 8 regional training centres.

**4.8 Registration of Persons with Disabilities**

The Council continued to register persons with disabilities throughout the country to maintain a database of persons with disabilities. Registration is also important in establishing the data and statistics of persons with disabilities in Kenya and to enable them to access the services offered by the Council. During the year, the Council registered 118,334 persons with disabilities.

The Council also in collaboration with the Kenya Revenue Authority (KRA) and the Ministry of Health vetted 8,025 persons with disabilities out of which 3,295 were recommended to KRA for tax exemption on their income.

**5. Disability Mainstreaming**

In the Financial Year 2023/24, the Council conducted accessibility and usability audits on facilities, products, and services across 380 Ministries, Departments, and Agencies. These audits are critical in establishing baselines for identifying and addressing physical and systemic barriers within MDAs to ensure that public services are inclusive and accessible to persons with disabilities.

During the year, the Council published the Disability Mainstreaming Status Report for the year 2022/2023. The Report evaluated 369 public institutions which included 367 MDAs and 2 Constitutional Commissions. This Report continues to challenge public institutions to do more to include persons with disabilities in areas such as employment, digital service delivery, inclusive information and communication.

Further, during the year the Council through the NCPWD Career Portal on boarded 7 employers and 151 job seekers with disabilities. Cumulatively, 443 employers and 5,996 job seekers are registered on the portal. In addition, the Council trained and sensitized 351 Ministries, Departments and Agencies (MDAs) on disability mainstreaming. The training and sensitization sessions serve to build the capacity of MDAs to implement their respective mandates inclusively. Additionally, the Council has partnered with Safaricom PLC to zero-rate access to the NCPWD career Portal on mobile devices. This implies that job seekers with disabilities registered on the Portal can access information on employment and take employability courses offered on the portal free of data costs.

Further, the Council engaged the Kenya Civil Aviation Authority to discuss and promote best practices for enhancing accessibility within the aviation industry. In addition, the Council collaborated with the Tourism Regulatory Authority (TRA) to develop standards for hotel and tourism accessibility. The standards are awaiting validation and dissemination by TRA.

Additionally, the Council engaged various actors in transport sector, National Gender and Equality Commission (NGEC), Kenya National Commission on Human Rights (KNCHR) and the County Government of Kiambu on improving accessibility and usability of public transport services and facilities. Further, the Council engaged the National Government – Constituency Development Fund (NG-CDF), National Government Affirmative Action Fund (NGAAF), Uwezo Fund, Ministry of Education (MoE) and State Corporation Advisory Committee (SCAC) to secure participation and representation of persons with disabilities in compliance with the applicable Laws.

In the year, the Council engaged the Kenya Bureau of Standards (KEBS) on the development of the National Standard for assistive devices and technologies. The standard will help in streamlining effective and efficient

**Management Discussion and Analysis (Continued)**

service delivery to persons with disabilities. It will also support the growth of local production of assistive devices and technologies.

The Council also held discussions with the Ministry of Education - Directorate of Special Needs Education on the implementation of the Sector Policy for Learners and Trainees with Disabilities (2018). The meeting resolved to pursue two issues; enforce participation and representation of persons with disabilities in County Education Boards and reviewing the implementation of inclusive education in Kenya. The review will form the basis for a roadmap for implementation of the Sector Policy.

The Council further commenced lobbying county governments to allocate 5% of all available market stalls to persons with disabilities. In this regard, the Council carried out a survey in all counties to determine the number of market stalls allocated to persons with disabilities. Reports were received from 38 counties. Out of these, 22 Counties indicated the allocation of market stalls to persons with disabilities.

The Council conducted a survey to identify counties already providing waivers for business license fees for businesses owned by persons with disabilities. The Council has so far received feedback from 40 counties. From the data received, it was noted that 32 counties were already granting waivers to businesses owned by persons with disabilities.

The Council also participated in the rollout of the Ready for Inclusive and Sustainable Employment and Entrepreneurship Kenya (RISEE-K) programme spearheaded by the Light for the World (LFTW) and Sight Savers with support from the Standard Chartered Bank (SCB) Foundation. The programme aims to integrate young people with and without disabilities into the labour market through the development of their employability and soft skills. The programme also supports employers in building confidence in the employment of persons with disabilities. The programme will contribute significantly in promoting sustainable and inclusive employment for persons with disabilities.

Finally, the Council is participating in the implementation of the Digital Accessibility Project II (DAPII) in collaboration with the Association of the Physically Disabled of Kenya (APDK). The project is receiving funding from the UK government to improve access to digitally offered public services by persons with disabilities and the elderly.

**7. Access to Government Procurement Opportunities (AGPO)**

The AGPO programme is an affirmative action aimed at empowering disadvantaged groups by giving them more opportunities to do businesses 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 is made possible through the implementation of the Presidential Directive that 30% of government procurement opportunities be set aside for the youth, women and persons with disabilities. The Council reserved Kshs 97,694,474 which is 30% of the total procurement budget in the FY 2023/2024 for enterprises owned by the youth, women and persons with disabilities.

During the year, the Council awarded tenders to the three categories as follows:

Category	Award in Kshs.	% Achievement
Persons with Disabilities	34,300,994	35.1%
Youth	33,890,076	34.7%
Women	29,503,404	30.2%
<b>Total</b>	<b>97,694,474</b>	<b>100%</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Management Discussion and Analysis (Continued)**

**8. Monitoring Programmes and Activities**

In the year, the Council monitored and audited its programmes to improve on service delivery and track the achievements made in the year. Recommendations were made on areas of improvement to enhance service delivery.

The Council in partnership with UNICEF also developed TORs for the development of an M&E system that is linked to the single registry.

To strengthen the Council's monitoring and evaluation, the Council finalised the development of the Strategic Plan for the period 2023 – 2027 and disseminated it for implementation.

**9. 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 twelve staff on Continuous Professional Development, six were sponsored for the Senior Management Course, and one was trained on the Records Digitalization while one other staff was trained on counselling.

In addition, the Council engaged 250 students on attachment and interns out of which 87 were from the Public Service Internship Programme (PSIP). These were deployed in various departments at the headquarters and in the County offices countrywide. The Council also carried out staff appraisals for the year 2022/23 and 102 staff were issued with letters of commendation and 8 were issued warnings. In addition, the Council employed two (2) Disability Services Officers to replace the staff who had exited the organization.

**10. Promoting utilization of ICTs**

Utilization of Information Technology (IT) has become increasingly integral to modern governance, streamlining processes and enhancing accessibility to public services by the citizens. In this regard, the Council has demonstrated its commitment to digital transformation in the last year by successfully onboarding two of its key services; registration of persons with disabilities and tax exemption application on the e-citizen platform.

This milestone not only reflects the Council's dedication to inclusivity and efficiency but also marks a significant step in making essential services easily accessible to all members of the community. Building on this success, the Council is now committed to automating and digitizing more services.

Additionally, the Council has been proactive in ensuring efficient service delivery throughout the country by carrying out connectivity monitoring in the counties. This monitoring ensures that county officers have optimal internet access, which is crucial for them to serve clients effectively. By ensuring a strong and reliable connection, county officers can access the resources and information they need to serve the public quickly and efficiently.

**11. Implementation of the United Nations Convention on the Rights of Persons with Disabilities and Persons with disabilities Act 2003.**

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

As the national implementing agency on disability matters, the Council collaborated with the Directorate of Social Development under the Ministry of Labour and Social Protection to develop the country's position paper that was presented at the Conference of States Parties to the Convention on the Rights of Persons with Disabilities, seventeenth session (COSP17) on 11<sup>th</sup> to 13<sup>th</sup> June 2024 at the United Nations Headquarters in

**Management Discussion and Analysis (Continued)**

New York. This year's overarching theme was *Rethinking disability inclusion in the current international juncture and ahead of the Summit of the Future*.

To enhance better governance on matters of disability, the Council also in partnership with the Ministry of Labour and Social Protection, held a public participation exercise on 22<sup>nd</sup> May 2024 on the National Policy for Persons with Disabilities. The one-day physical engagement was held in ten (10) regions namely; Western, Coast, South Rift, upper Eastern, Central, North Rift, Nyanza, Machakos, Nairobi and Garissa.

To ensure county governments promote, protect, and advocate for the rights of persons with disabilities, the Council offered technical legislative drafting support to Turkana, Nyamira, Migori, Nairobi, and Kiambu County Assemblies on amendments of their respective Persons with disabilities Acts/Bills. The role of the Council during this process was to ensure the Bills addressed the dynamic challenges faced by persons with disabilities in the Counties and to foster collaboration between the Council and the County Assemblies in relation to programmatic interventions.

To promote access to justice among women and girls with disabilities, the Council facilitated a session on disability rights at a legal aid clinic hosted by Action Foundation. The continuous collaboration between the Council and the foundation is to empower women and girls with disabilities under the Ibuka mentorship programme initiative with the legal knowledge and understanding of their human and specific rights.

To ensure compliance to the Country's commitment at the Global Disability Summit of 2022 on inclusive livelihoods (including social protection in line with CRPD articles 27-28 and SDG 8), the Council in collaboration with the Directorate of Social Development and other stakeholders developed the draft strategies on Community Based Rehabilitation (CBR). Community based rehabilitation is a multi-sectoral approach working to improve the equalization of opportunities and social inclusion of persons with disabilities while combating the perpetual cycle of poverty and disability. Implementation of CBR requires combined efforts of persons with disabilities, their families and communities through the support of government and organizations of and for persons with disabilities (OPDs).

Further, in collaboration with the Directorate of Social Development with support from UNICEF -Kenya the Council designed a humanitarian response intervention targeting children with disabilities. This programme is in line with the Global Disability Summit commitments in which the country committed to ensuring children with disabilities have a safe inclusive service. Its main aim is to address gaps in data systems and solutions that hinder the inclusion of children with disabilities and their families in humanitarian crises and emergencies.

In collaboration with the Directorate of Social Development, the Council with support from the World Food Programme developed an action plan to implement the recommendations of the report of the Support Needs Assessment for Persons with disabilities and their Primary Caregivers. The report is a guide for the government in developing policies and programmes that ensure quality standards of living for all persons with disabilities who are not currently eligible for social protection schemes. It also ensures that support services and social assistance for persons with disabilities are distributed regularly and that progress in the living conditions of persons with disabilities is monitored.

In addition, the Council offered legal technical support to the working committee on the development of a legislative framework for social protection under the State Department for Social Protection and Senior Citizens Affairs. The working group intends to develop a road map that identifies emerging issues that would assist in the formulation of a national social protection policy

Finally, to enhance compliance the Council submitted recommendations to Kenya National Commission on Human Rights (KNCHR) 6<sup>th</sup> Strategic Plan (2023-2028). The plan outlines strategic interventions and establishes a comprehensive framework for human rights promotion and protection in Kenya. It details approaches that duty bearers and right holders adopt in the pursuit of a human rights-oriented state.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Management Discussion and Analysis (Continued)**

**12. Partnerships**

During the year under review, the Council continued to collaborate and partner with various stakeholders including forging new partnerships to promote disability inclusion and strengthen its programmes through collaborations.

The Council in collaboration with USAID and Sight Savers conducted site visits in Kisumu and Homabay Counties on the Global Labour Programme which is a 5-year programme supported by USAID. The Programme supports farmers and traders, among them persons with disabilities, to link them with value chain addition opportunities to economically empower and improve their standards of living.

Further, during the year, the Council in collaboration with USAID and UNICEF undertook a stakeholder mapping and coordination in the dissemination of the Disability Landscape Analysis and the Council's Strategic Plan for 2023-2027. The Council also integrated and aligned the framework of USAID, UNICEF, and LISA activities into the Council's Financial Year 2024/2025 work plan.

During the year, the Council continued to engage with Catholic Relief Services, Kenya in linking persons with disabilities to the Aspire Fellowship Programme which is a professional development opportunity for individuals who seek to transform their passion for relief and development work into a career. The programme runs for 12 months allowing graduating students to build skills in project management, project design and proposal development, systems and operations, and partnership.

The Council also signed a Partnership Framework Agreement with Hope Mobility Kenya (HMK). The collaboration between the Council and HMK is meant to: Improve and advocate for disability integration in the Counties; provide rehabilitation opportunities to persons with disabilities by the provision of appropriate mobility devices and; promote independence, access and economic empowerment among persons with disabilities through the provision of mobility devices and services.

Further, the Council in partnership with the United States Agency for International Development (USAID) launched the National Landscape Analysis of Disability at the national and county levels in Kenya. The analysis brought out the various legislative and programmatic gaps hindering persons with disabilities from fully enjoying their rights as enshrined in law at the national and county levels. The report laid down the groundwork for development of disability programmes to address various issues around disability such as inclusive service delivery and capacity strengthening.

The Council also in collaboration with the United States Agency for International Development (USAID) co-hosted a Multi-stakeholder Disability Co-creation workshop bringing together development partners, private sector, and other key stakeholders. The workshop's goal was to explore harmonization of the various disability support programmes run by development partners in the country to avoid duplication and uneven distribution of support in the different sub-sectors in the disability sector.

In addition, during the year the Council engaged Safaricom, for the latter to waive the charges on persons with disabilities accessing the NCPWD Career Portal. This enabled job seekers with disabilities to freely access the portal without incurring any data charges. This measure will go a long way in enhancing access to job opportunities by persons with disabilities through the portal hence eradicating the barriers and enabling the realization of the constitutional five percent threshold of job opportunities for persons with disabilities in Kenya.

The Council participated in the Global eWeek conference by the United Nations Conference on Trade and Development (UNCTAD) which focused on efforts to address digital divides and foster innovative inclusive digital solutions. The forum was attended by leaders worldwide, with the Council participating in a session moderated by the Foreign, Commonwealth and Development Office (FCDO).

Management Discussion and Analysis (Continued)

The newly onboarded disability registration service on eCitizen was hailed as an innovative approach to easing access to services for persons with disabilities. The Council and FCDO are partnering on capacity building digital skills among persons with disabilities and also enhancing access to digital products and services.

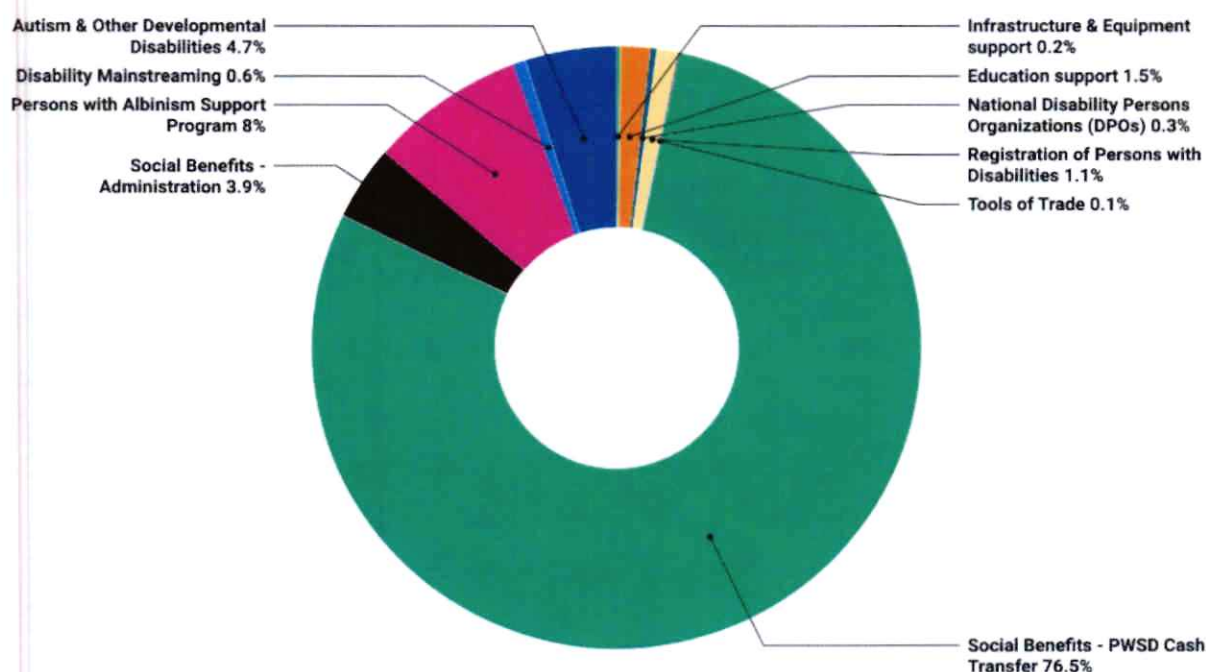
Further, the Council collaborated with various stakeholder to celebrate the International Day of Persons with disabilities in West Pokot. These included the County Government of West Pokot, the Ministry of Labour and Social Protection, KCB, United Disabled Persons of Kenya, CBM, UNICEF, UNFPA, among others.

The Council in partnership with Kenya National Bureau of Statistics through support from the Global Partnership for Sustainable Development Data (GPSDD) co-hosted a breakfast meeting with development partners to plan for the 2024 National Disability Survey. With the last disability survey having been conducted in 2007, a new disability survey is crucial in providing accurate socio-economic data on persons with disabilities.

In sharing knowledge and benchmarking on disability laws and programmes, for persons with disabilities, the Council hosted a delegation from the National Commission for Persons with disabilities of the Federal Republic of Nigeria, who visited Kenya in October 2023.

Programme performance at a glance

The chart below illustrates the Council’s programmes expenditure for the 2023/24 financial year.



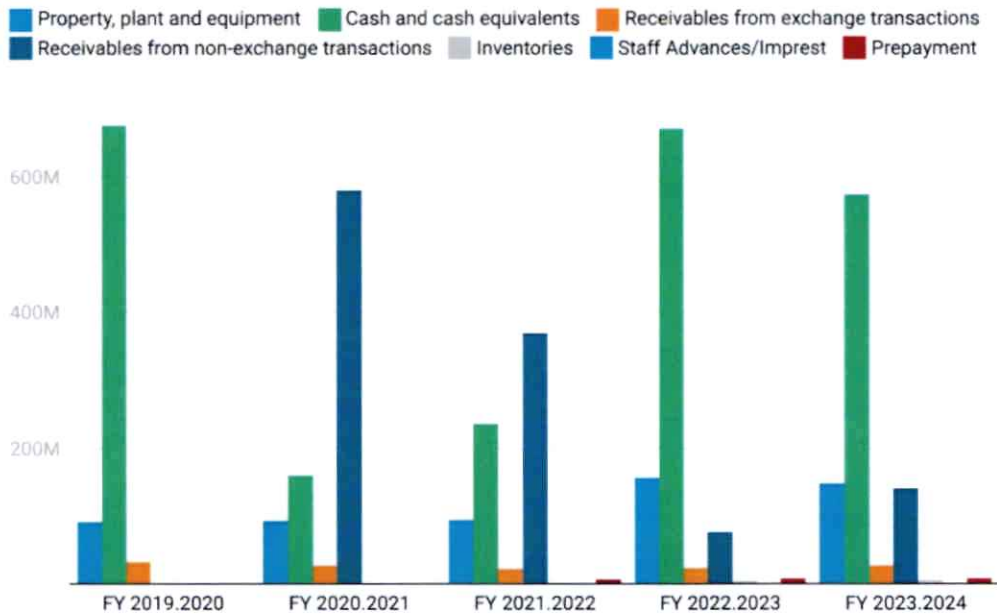
**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Management Discussion and Analysis (Continued)**

**Financial highlights**

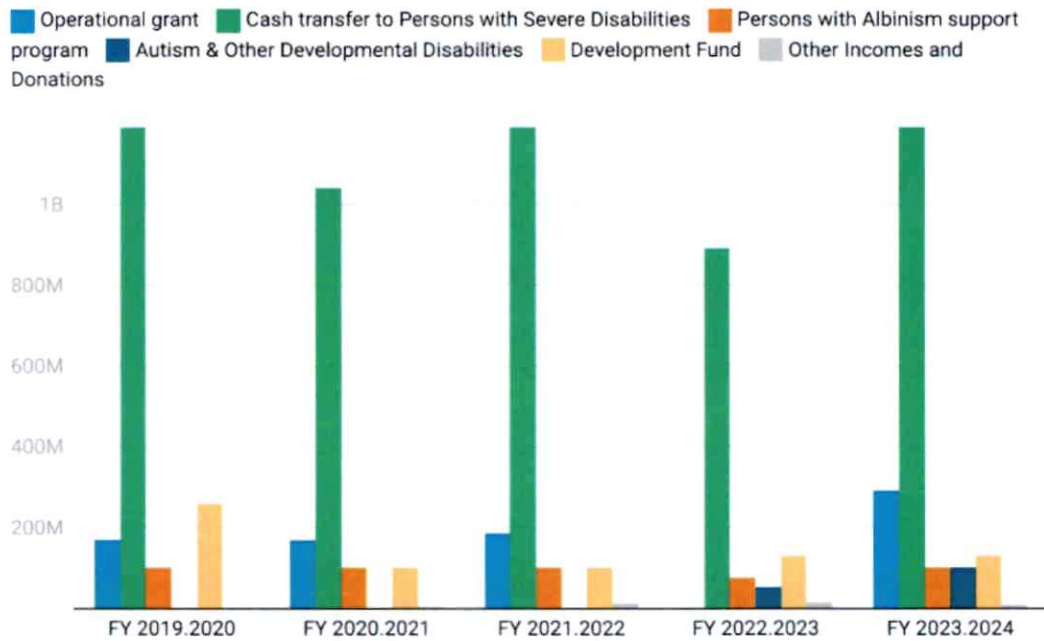
**Assets**

The bar graphs below illustrate the trend i.e. growth/decline of Council’s assets for the last five years.



**Revenue**

The bar graphs below illustrate the trend i.e. growth/decline of Council’s revenues for the last five years.

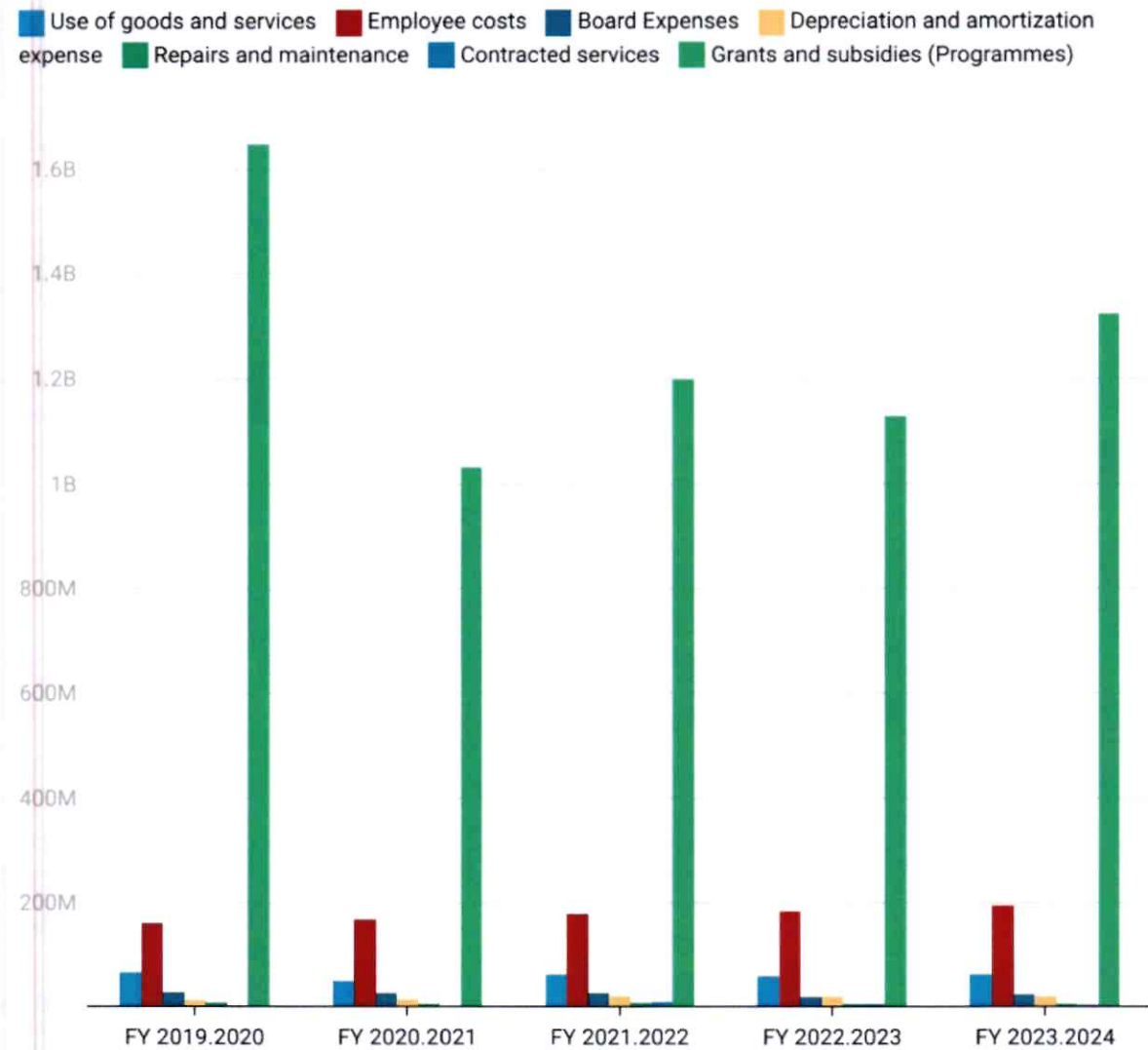


**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Management Discussion and Analysis (Continued)**

**Expenses**

The bar graphs below illustrate the trend i.e. growth/decline of Council's expenses for the last five years.



**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**10. Environmental and Sustainability Reporting**

The 2023/24 Environmental and Sustainability Report epitomizes the National Council for Persons with Disabilities' unwavering dedication to sustainable business practices and highlights the strides made in incorporating these into the Council's performance during the year under review.

The Council recognizes its responsibility to conduct its business practices in a manner that does not deplete or exploit resources untenably - both human and natural - and allows for sustainable economic activity in the future. The concept of sustainability has evolved to encompass efforts aimed at ensuring current business practices do not compromise the well-being of future generations from the Environmental, Social and Governance (ESG) perspectives.

**i) Environmental Performance**

Climate change is one of the dominant challenges of our time. It is one of the main threats impeding the delicate balance between the Earth's ecosystems and the well-being of our future generations. Governments throughout the world have made remarkable strides toward addressing climate change on the global front through various commitments, policies and actions.

In fulfilment of the Government of Kenya's National Tree Growing and Restoration Campaign launched in December 2022 which is aimed at planting 15 billion trees by 2032, the Council planted a total of 5,370 trees in 20 special schools for learners with disabilities in 14 counties of Siaya, Bomet, Homabay, Kericho, Kiambu, Kajiado, Bungoma, Nairobi, Nyandarua, Nyeri, Migori, Kisumu, Kwale and West Pokot. Through the tree planting activities, the Council contributed to the campaign which aimed at reducing greenhouse emissions, stopping deforestation, and restoring degraded landscapes. In its tree planting campaign, the Council partnered with several stakeholders including Equity Bank, Impact Generation Africa and Kenya Forest Services.

For sustainable development and to eliminate the use of paperwork, the Council digitized some of its services by onboarding them onto the eCitizen Portal. Two key services- Registration of persons with disabilities and application of tax exemption were onboarded onto the eCitizen Portal.

In addition, the Council supported (9) organization to carry out an environmental advocacy campaign on the "***Building resilience of persons with disabilities to cope with climate change and climate related disasters in Kenya***".

**ii) Employee Welfare and Wellness**

A thriving society is built on good health and all-round wellness. As such, we attach enormous value to the good health and overall well-being of our board members, staff and their family members. Fostering employee well-being, engagement, and productivity is a cornerstone in the delivery of our mandate we acknowledge the enormous benefits that access to high-quality healthcare has on individuals and society at large. To this end, the Council continued to provide medical insurance and general accident cover to its staff and Board members and Group Life Cover for staff.

In ensuring a clean and secure working environment, the Council continued to engage cleaning and security services. The Council also provides tea and drinking water.

The Council through its Staff Wellness Committee held a half day mental health talk for staff. The Council also has an established a Staff welfare that supports staff during cases of bereavement, weddings, celebrations of births among others.

**iii) Market Place Practices.**

The Council has the responsibility of ensuring that the Supply Chain value addition is based on ethical, transparent and equal opportunity principles. Adherence to regulatory frameworks and internal policies is a

**Environmental and Sustainability Reporting (Continued)**

cornerstone of our supply chain processes. This is guided by the Public Procurement and Asset Disposal Act of 2022. Regular audits and reviews ensure that our practices remain compliant, minimizing legal risks and enhancing stakeholder trust.

The Council understands the importance of fair value for goods and services. The Council has an annual Procurement Plan approved by the Board that ensures sourcing is done in an orderly, efficient manner and is within budget. The Council upholds transparent and competitive bidding processes that give all eligible suppliers an equal opportunity to participate. This fosters healthy competition, enabling us to secure high-quality products and services at competitive prices. During the year, the Council awarded procurement opportunities to Women, Youth and persons with disabilities to a tune of KShs. 97,694,474.

Finally, the Council ensured timely payment of suppliers and maintained pending bills at the lowest. Through this, we maintained cordial relations with all suppliers.

**iv) Corporate Social Responsibility / Community Engagement**

Sports provide an impeccable opportunity to discover and promote healthy living, talent, and mentorship amongst young people. During the year under review, the Council supported Kenya adaptive para boxing Federation to participate in a para boxing tournament in Poland on 29th June 2024. The Council provided training kits, tracksuits, uniforms, shoes and bags for the athletes who were taking part in the tournament.

The Council also facilitated registration for the participation of 50 persons with disabilities in the Standard chartered Marathon. This provided an inspiring platform for showcasing their abilities and challenging societal perceptions.

**v) Youth Mentorship**

During the year, the Council launched a programme dubbed “*Tunza* Mentorship Programme” aimed at providing mentorship and opportunities for skills-building to learners with disabilities. The programme supports the growth and development of both mentors and scholarship recipients thus contributing towards achieving the goal of improving education and career prospects for learners with disabilities. A total of 57 mentors were identified to provide Mentorship to learners with disabilities.

In addition, the Council engaged 250 students on attachment and interns who were deployed in various departments at the headquarters and in the County offices countrywide under technical officers who mentored them.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**11. Report of the Directors**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2024 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, 2024 are set out on page 1 to 5.

**Directors**

The members of the Board of Directors who served during the year are shown on page viii to xi in accordance with Persons with Disabilities Act 2003. During the year ended 30 June 2024 director Habiba Mohammed resigned.

**Auditors**

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

By Order of the Board



Ms. Cynthia Monyenye  
Ag. Corporation Secretary

Date.....  17/12/2024

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**12. Statement of Directors' Responsibilities**

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

The Directors are responsible for the preparation and presentation of the Council financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of the financial year ended on June 30, 2024. 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, 2024 and of the Council financial position as at that date.

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

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

**Approval of the Financial Statements**

The Council's financial statements were approved by the Board on 12 September 2024 and signed on its behalf by:



---

**Mrs. Elizabeth Chesang**  
**Chairperson of the Board**



---

**Mr. Harun Maalim Hassan**  
**Executive Director**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: 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 FOR THE YEAR ENDED 30 JUNE, 2024

---

### PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of the National Council for Persons with Disabilities set out on pages 1 to 38, which comprise of the statement of financial

position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Council for Persons with Disabilities as at 30 June, 2024 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.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.2,389,855,369 and Kshs.2,264,818,797 respectively resulting to revenue shortfall of Kshs.125,036,572 or 5% of the budget. Further, the statement reflects actual recurrent expenditure of Kshs.1,624,549,673 and capital expenditure of Kshs.13,954,075 all totalling Kshs.1,638,503,748 against actual revenue of Kshs.2,264,818,797 resulting to underutilization of Kshs.626,315,049 or 28% the actual revenue.

The revenue shortfall and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2. Long Outstanding Receivables from Exchange Transactions**

The statement of financial position and as disclosed in Note 20 to the financial statements reflects receivables from exchange transactions balance of Kshs.26,953,074. Included in the balance is Kshs.16,353,440 or 61% of the total balance which were outstanding for over three (3) years according to Note 20(b) to the financial statements. In addition, the long outstanding balance includes Kshs.8,290,940 advanced to various persons with disabilities

to raise capital through Local Purchase Order (LPO) and Local Service Order (LSO) financing. The procuring entities were required to channel sales proceeds through the Council to prevent debtors from defaulting. However, the procuring entities paid the debtors directly resulting in the outstanding receivables.

In the circumstances, the recoverability of the long outstanding receivables from exchange transactions balance of Kshs.16,353,440 could not be confirmed.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Issues**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues as at 30 June, 2024 or given any explanation for the failure to resolve them.

### **Other Information**

The Directors are responsible for the other information set out on page v to xlix which comprise of Key Entity Information and Management, the Board of Directors, Key Management Team, Chairperson's Statement, Report of the Executive Director, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors' Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. In my opinion, except for the matter described below, I confirm that the other information is not materially inconsistent with the financial statements

## Missed Performance Targets

Review of the statement of performance against pre-determined objectives revealed that the Council did not achieve seven (7) targets as detailed below:

S/No	Activity	Target	Achievement	Difference
1	Provide sunscreen lotions to persons with disability	5,000	3,840	1,160
2	Provide cash transfers to Persons with Severe Disabilities (PWSDs) Households	47,000	44,954	2,046
3	Provide persons with disabilities owned businesses with LPO financing	50	30	20
4	Provide start-up capital to tools of trade beneficiaries	350	204	146
5	Provide support to learning institutions of Persons with disabilities to improve enrolment capacity and learning environment	20	6	14
6	Conduct accessibility and usability audit on public and private sectors institutions	100	14	86
7	Conduct accessibility and usability audit on MDAs digital platforms (websites	500	380	120

Failure to achieve the pre-determined performance targets may have negatively impacted on service delivery to the persons with disabilities.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

#### Staff Earning Less Than One Third of Basic Salary

Review of payrolls for the months of January to June, 2024 revealed that 10 staff were paid net salaries that were less than one third (1/3) of their basic salaries. This was

contrary to Section 19(3) of Employment Act, 2007 which provides that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

In the circumstances, Management was in breach of law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of the Management and 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 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 cease operations.

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

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

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


### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

Nairobi

27 December, 2024

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

**Annual Report & Financial Statements**

**For the year ended June 30, 2024**


**14. Statement of Financial Performance for the year ended 30 June 2024**


	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other Government entities	6	1,811,144,033	1,362,999,000
Public contributions and donations	7	2,130,099	11,638,857
		<b>1,813,274,132</b>	<b>1,374,637,857</b>
<b>Revenue from exchange transactions</b>			
Other income	8	5,263,343	1,993,288
		<b>5,263,343</b>	<b>1,993,288</b>
<b>Total revenue</b>		<b>1,818,537,475</b>	<b>1,376,631,145</b>
<b>Expenses</b>			
Use of goods and services	9	60,484,133	56,625,192
Employee costs	10	194,430,771	185,065,931
Board Expenses	11	23,487,247	17,888,169
Depreciation and amortization expense	12	19,753,380	20,364,827
Asset write-off	13	525,184	-
Repairs and maintenance	14	4,782,879	5,226,748
Contracted services	15	3,337,709	4,488,747
Grants and subsidies (Programmes)	16	1,324,072,858	1,149,459,890
<b>Total expenses</b>		<b>1,630,874,162</b>	<b>1,439,119,504</b>
<b>Other gains</b>			
Gain on sale of assets	17	70,000	507,806
<b>Surplus/(Deficit) before Tax</b>		<b>187,733,313</b>	<b>(61,980,554)</b>
Taxation	18	(2,722,280)	-
<b>Net Surplus/(Deficit) for the year</b>		<b>185,011,033</b>	<b>(61,980,554)</b>

The notes set out on pages 6 to 36 form an integral part of the Financial Statements

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

  
Mr. Harun Maalim Hassan  
Executive Director

  
CPA Catherine Amunga Wameyo  
Assistant Director Finance & Accounts  
ICPAK No. 8964

  
Mrs. Elizabeth Chesang  
Chairperson of the Board

Date..17/12/24.....

Date..17/12/24.....

Date..17/12/24.....


**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**


**15. Statement of Financial Position as at 30 June 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	19	573,792,514	671,189,089
Receivables from exchange transactions	20	26,953,074	23,237,686
Receivables from non-exchange transactions	21	140,136,992	75,332,667
Inventories	22	5,102,135	3,208,734
Staff imprest	23	146,500	-
Prepayment	24	7,275,129	7,531,845
<b>Total Current Assets</b>		<b>753,406,344</b>	<b>780,500,022</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	25	148,123,306	156,382,795
<b>Total Non-Current Assets</b>		<b>148,123,306</b>	<b>156,382,795</b>
<b>Total Assets</b>		<b>901,529,650</b>	<b>936,882,817</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	26	24,791,500	28,184,700
Current Provision	27	1,160,000	1,160,000
Social Benefit Liabilities	28	89,908,000	304,944,000
<b>Total Current Liabilities</b>		<b>115,859,500</b>	<b>334,288,700</b>
<b>Total Liabilities</b>		<b>115,859,500</b>	<b>334,288,700</b>
<b>Net Assets</b>			
Reserves		166,127,343	168,062,343
Accumulated surplus		619,542,807	434,531,774
<b>Total Net Assets</b>		<b>785,670,150</b>	<b>602,594,117</b>
<b>Total Net Assets and Liabilities</b>		<b>901,529,650</b>	<b>936,882,817</b>

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

  
 CPA Catherine Amunga Wameyo  
 Assistant Director Finance & Accounts  
 ICPAK No. 8964

  
 Mrs. Elizabeth Chesang  
 Chairperson of the Board

Date... 17/12/24

Date... 17/12/24

Date... 17/12/24

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**16. Statement of Changes in Net Assets for the year ended 30 June 2024**

Reserves				
	Revaluation reserve	Accumulated surplus	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2022</b>	<b>20,186,731</b>	<b>496,512,327</b>	<b>149,729,362</b>	<b>666,428,420</b>
Surplus for the year	-	(61,980,554)	-	(61,980,554)
Transfer to/from accumulated surplus	-	-	-	-
Transfer of excess depreciation on revaluation	(1,760,000)	-	-	(1,760,000)
Transfer of excess depreciation on disposals	(93,750)	-	-	(93,750)
<b>As at June 30, 2023</b>	<b>18,332,982</b>	<b>434,531,773</b>	<b>149,729,362</b>	<b>602,594,117</b>
<b>As at July 1, 2023</b>	<b>18,332,982</b>	<b>434,531,773</b>	<b>149,729,362</b>	<b>602,594,117</b>
Surplus for the year	-	185,011,033	-	185,011,033
Transfer to/from accumulated surplus	-	-	-	-
Transfer of excess depreciation on revaluation	(1,735,000)	-	-	(1,735,000)
Transfer of excess depreciation on disposals	(200,000)	-	-	(200,000)
<b>As at June 30, 2024</b>	<b>16,397,982</b>	<b>619,542,806</b>	<b>149,729,362</b>	<b>785,670,150</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**17. Statement of Cash Flow for the year ended 30 June 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other government entities		1,671,007,041	1,287,666,333
Public contributions and donations		2,130,099	11,638,857
Other income		4,038,149	1,993,288
Receivables from exchange transactions		9,172,225	4,450,607
Receivables from non-exchange transactions		75,332,667	368,750,000
<b>Total Receipts</b>		<b>1,761,680,181</b>	<b>1,674,499,085</b>
<b>Payments</b>			
Use of goods and services		62,486,359	60,113,752
Employee costs		194,099,898	186,231,920
Board Expenses		23,517,579	17,897,865
Repairs and maintenance		4,782,879	5,226,748
Contracted services		3,337,709	4,960,747
Grants and subsidies (Programmes)		1,554,245,978	880,126,917
Taxation		2,722,280	-
<b>Total Payments</b>		<b>1,845,192,682</b>	<b>1,154,557,950</b>
<b>Net cash flows from/ (used in) operating activities</b>	29	<b>(83,512,500)</b>	<b>519,941,135</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment and intangible assets		(13,954,075)	(84,992,892)
Proceeds from sale of assets		70,000	507,806
<b>Net cash flows used in investing activities</b>		<b>(13,884,075)</b>	<b>(84,485,086)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			
Cash and cash equivalents as at 1 July	19	671,189,089	235,733,041
<b>Cash and cash equivalents as at 30 June</b>	19	<b>573,792,514</b>	<b>671,189,089</b>

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference		% of Utilization	Note
	2023-2024	Kshs	2023-2024	Kshs	2023-2024	Kshs	2023-2024	Kshs	2023-2024	Kshs		
<b>Revenue</b>												
Brought forward	446,211,322		-		446,211,322		446,211,322		-			
Public contributions and donations	2,000,000		-		2,000,000		2,130,099		130,099		106.5%	
Government grants and subsidies	1,940,644,047		-		1,940,644,047		1,811,144,033		(129,500,014)		93.3%	
Other incomes	1,000,000		-		1,000,000		5,333,343		4,333,343		533.3%	30a
<b>Total income</b>	<b>2,389,855,369</b>		<b>-</b>		<b>2,389,855,369</b>		<b>2,264,818,797</b>		<b>(125,036,572)</b>		<b>94.8%</b>	
<b>Expenses</b>												
Use of goods and services	62,390,000		-		62,390,000		60,484,133		1,905,867		96.9%	
Employee costs	198,754,047		-		198,754,047		194,430,771		4,323,276		97.8%	
Board of Directors	25,000,000		-		25,000,000		23,487,247		1,512,753		93.9%	
Repairs and maintenance	4,500,000		-		4,500,000		4,782,879		(282,879)		106.3%	
Contracted services	4,000,000		-		4,000,000		3,337,709		662,291		83.4%	30b
Grants and subsidies - Programmes	2,052,161,322		-		2,052,161,322		1,324,072,858		728,088,463		68.9%	30c
<b>Total expenditure</b>	<b>2,371,805,369</b>		<b>-</b>		<b>2,371,805,369</b>		<b>1,624,549,673</b>		<b>747,255,696</b>		<b>72.4%</b>	
<b>Surplus for the year</b>	<b>18,050,000</b>		<b>-</b>		<b>18,050,000</b>		<b>640,269,124</b>					30d
<b>Capital Expenditure</b>	<b>25,000,000</b>		<b>-</b>		<b>25,000,000</b>		<b>13,954,075</b>		<b>11,045,925</b>		<b>55.8%</b>	30e

The Council did not receive half year Development funds budget of Kshs. 129.5 million.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Budget Actual on Comparable Surplus Reconciliation**

	<b>2023-2024</b>
	<b>Kshs</b>
Surplus as per Statement of Financial Performance	185,011,033
Add: Depreciation and amortisation	19,753,380
Add: Funds B/forward	446,211,322
Add: Asset write-off	525,184
Add: Taxation	2,722,280
Less: Capital Expenditure	(13,954,075)
Surplus as per statement of comparison of budget and actual amounts	<b>640,269,124</b>

**19. Notes to the Financial Statements**

**1. General Information**

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

**2. Statement of Compliance and Basis of Preparation**

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

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

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

**3. Adoption of New and Revised Standards**

**i) New and amended standards and interpretations in issue effective in the year ended 30 June 2024**

There were no new amended standards issued in the financial year

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

**ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.**

<b>Standard</b>	<b>Effective date and Impact</b>
<b>IPSAS 43</b>	<p><b>Applicable 1st January 2025</b></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 has been assessed and has no effect on the operations of the Council.</p>
<b>IPSAS 44:</b> Non - Current Assets held for Sale and Discontinued Operations	<p><b>Applicable 1st January 2025</b></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</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 changes have been assessed and currently have no effect on the operations of the Council</p>

**Notes to the Financial Statements (Continued)**

**Adoption of New and Revised Standards (Continued)**

<b>Standard</b>	<b>Effective date and impact:</b>
<p><b>IPSAS 45:</b> Property, Plant and Equipment</p>	<p><b>Applicable 1st January 2025</b> The standard supersedes IPSAS 17 on Property, Plant and Equipment.</p> <p>IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard.</p> <p>IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g., valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The changes have no effect on the operations of the Council</p>
<p><b>IPSAS 46:</b> Measurement</p>	<p><b>Applicable 1st January 2025</b> The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The changes have been assessed and have effect on the operations of the Council on the measurement of assets and liabilities. The Council is in the process of assigning the standard for implementation.</p>
<p><b>IPSAS 47:</b> Revenue</p>	<p><b>Applicable 1st January 2026</b> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The changes have been assessed and the Council revenue will be impacted upon application of this standard. The Council is in the process of assigning the standard for implementation</p>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

<p><b>IPSAS 48:</b> Transfer Expenses</p>	<p><b>Applicable 1st January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>The changes have been assessed and have effect on the operations of the Council. The Council is in the process of assigning the standard for implementation.</p>
<p><b>IPSAS 49:</b> Retirement Benefit Plans</p>	<p><b>Applicable 1st January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The Council is in the process of assessing the standard for implementation.</p>

**iii) Early adoption of standards**

The Council did not early-adopt any new or amended standards in the financial year.

**Notes to the Financial Statements (Continued)**

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from Non-exchange transactions**

**Fees, taxes and fines**

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

**Transfers from other Government Entities**

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

**ii) Revenue from Exchange transactions**

**Rendering of services**

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

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

**Sale of goods**

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

**Interest income**

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

**b) Budget Information**

The original budget for the current financial year was approved by the National Assembly on 22 June 2023. 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. Accordingly, the Council recorded a decrease in development appropriations of Kshs 129.5 million following Supplementary II budget approval.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

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 30 (d) of these financial statements.

**c) Property, Plant and Equipment**

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

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

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

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

**d) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

**e) Inventories**

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

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

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

**f) 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.

**g) Social Benefits**

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

**h) 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.

**i) 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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

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.

**j) Nature and purpose of reserves**

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

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

**k) 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.

**l) 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.

**m) 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

**n) 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.

## **Notes to the Financial Statements (Continued)**

### **Summary of Significant Accounting Policies (Continued)**

#### **o) 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.

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.

#### **p) 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.

#### **q) Comparative figures**

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

#### **r) 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, 2024.

#### **s) 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 PWDs 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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**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.

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, 2024**

**Notes to the Financial Statements (Continued)**

**6 a) Transfers from other Government Entities**

Description	2023-2024	2022-2023
<b>Unconditional grants from State Department for Social Protection</b>	<b>Kshs</b>	<b>Kshs</b>
Operational grant	291,644,033	214,250,000
Cash transfer to Persons with Severe Disabilities	1,190,000,000	891,500,000
Persons with Albinism support program	100,000,000	74,999,333
Autism & Other Developmental Disabilities	100,000,000	52,749,667
Development Fund	129,500,000	129,500,000
<b>Total government grants and subsidies</b>	<b>1,811,144,033</b>	<b>1,362,999,000</b>

**6 b) Transfers from Ministries, Departments and Agencies**

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Amount deferred under deferred income	Amount recognised in capital fund	Total grant income during the year	2022-2023
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
State Department for Social Protection	1,811,144,033	-	-	1,811,144,033	1,362,999,000
<b>Total</b>	<b>1,811,144,033</b>	<b>-</b>	<b>-</b>	<b>1,811,144,033</b>	<b>1,362,999,000</b>

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

Description	Period ended 30-Jun 2024	Comparative Period
	<b>Kshs</b>	<b>Kshs</b>
Total government grants and subsidies	1,811,144,033	1,362,999,000
Less: Government grants and subsidies accrued	(140,136,992)	(75,332,667)
<b>Government grants and subsidies received</b>	<b>1,671,007,041</b>	<b>1,287,666,333</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**7. Public Contributions and Donations**

Description	2023-2024	2022-2023
	Kshs	Kshs
Donation from Kenya School of Government	21,000	-
Donation from Mkomani Clinic Society (Bomu Clinic) - Mombasa	150,000	-
Donation from Kenya Pipeline Company	590,000	-
Donation from Spouses of Heads of Missions	1,131,110	-
Donation from Toyota Kenya Foundation	197,989	-
Donation from Kenya Commercial Bank	5,000	21,000
Donation from Kisumu Polytechnic	10,000	10,000
Donation from Equity Bank Ltd	25,000	5,000
Donation from Leonard Cheshire Foundation	-	2,416,956
Donation from Light for the World	-	2,000,000
Donation from Kenya Technical Training College	-	50,000
Donation from Margaret Mary McGowan Estate (Will)	-	2,250,000
Donation from Ndege Chai Sacco	-	5,000
Donation from Lions Club of Kenya	-	5,000
Donation from Konza Technopolis Development Authority	-	100,000
Donation from Imarisha Sacco Society Ltd	-	10,000
Donation from Spin Knit Ltd	-	5,000
Donation from Cooperative Bank of Kenya	-	30,000
Donation from Gateway Prosthetics & Orthotics	-	50,000
Donation from Export Processing Zone	-	19,500
Donation from Kenya Rural Roads Authority	-	350,000
Donation from CBM International	-	4,061,401
Donation from KCB Foundation	-	250,000
<b>Total transfers and sponsorships</b>	<b>2,130,099</b>	<b>11,638,857</b>
<b>Reconciliation of public contributions and donations</b>		
Balance unspent at beginning of the year	-	-
Current year receipts	2,130,099	11,638,857
Conditions met - Transferred to Revenue	2,130,099	11,638,857
Conditions to be met - Remain Liabilities	-	-

Donations relate to Kshs. 590,000 from Kenya Pipeline Company towards support of Tunza Mentorship programme for learners with disabilities, 1,329,099 from Spouses of Heads of Missions and Toyota Kenya Foundation towards Scholarship for 58 girls with disabilities. All other donations totalling to Kshs. 211,000 was towards support of International Day of Persons with Disabilities.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**8 a). Other Incomes**

Description	2023-2024	2022-2023
	Kshs	Kshs
Training charges on disability mainstreaming	2,237,655	1,600,000
Braille Services	1,123,500	114,000
LPO Financing Service Charge 1%	130,424	4,022
Insurance Recoveries	1,771,764	275,266
<b>Total other income</b>	<b>5,263,343</b>	<b>1,993,288</b>

**8. b) Analysis of Cash Flows on Other Income**

Description	Period ended 30-Jun 2023	Comparative Period
	Kshs	Kshs
Total other income	5,263,343	1,993,288
Less: Insurance recoveries accrued during the year	(1,225,194)	-
<b>Total other income</b>	<b>4,038,149</b>	<b>1,993,288</b>

**9. a) Use of Goods and Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Electricity	1,095,536	933,085
Water	678,804	668,631
Communication, Supplies & Services	14,217,788	11,507,332
Domestic Travel	8,513,418	7,320,004
Foreign Travel	-	4,844,961
Printing, Advertising & Information, Supplies & Services	4,443,682	4,890,579
Rents & Rates	99,600	78,600
Catering Services	4,593,429	4,613,603
Conferences & Seminars	2,122,584	2,626,537
National Day Celebrations	5,291,474	1,571,657
Insurance	1,910,142	851,291
Office and General, Supplies & Services	11,100,891	11,716,297
Fuel, Oil & Lubricants	5,053,985	3,660,999
Bank Service Commission & Charges	202,801	181,616
Audit Fees	1,160,000	1,160,000
<b>Total Use of Goods and Services</b>	<b>60,484,133</b>	<b>56,625,192</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

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

Description	Period ended 30-Jun 2023	Comparative Period
	Kshs	Kshs
Total Use of Goods and Services	60,484,133	56,625,192
Add: Inventories incurred during the year	5,102,135	3,208,734
Add: Audit fees paid during the year	1,160,000	1,160,000
Add: Payables settled during the year	-	335,337
Add: Prepayment of motor vehicle insurance incurred during the year	1,334,989	1,401,294
Add: Prepayment of buildings insurance incurred during the year	489,725	364,595
Add: Outstanding office running imprest - Abdi Nyore	50,000	-
Less: Inventories expensed during the year	(3,208,734)	(1,821,400)
Less: Provision for Audit fees during the year	(1,160,000)	(1,160,000)
Less: Prepayment of motor vehicle insurance expensed during the period	(1,401,294)	-
Less: Prepayment of buildings insurance expensed during the period	(364,595)	-
<b>Total Use of goods and Services</b>	<b>62,486,359</b>	<b>60,113,752</b>

**10. a) Employee Cost**

Description	2023-2024	2022-2023
	Kshs	Kshs
Salaries and wages	81,352,102	80,622,146
Employer contribution to health insurance schemes	21,613,063	22,516,998
Employer contribution to pension schemes	11,619,749	11,671,630
Employer contributions to housing scheme	1,971,935	-
Staff training	4,266,856	2,364,845
Transport and other allowances	34,225,751	32,175,980
Housing benefits and allowances	34,032,571	34,406,666
Social contributions	1,962,204	726,464
Gratuity	3,386,540	581,203
<b>Total Employee costs</b>	<b>194,430,771</b>	<b>185,065,931</b>

**10. b) Analysis of Cash flow on Employee cost**

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Employee costs	194,430,771	185,065,931
Add: Salary advance issued during the year	60,000	-
Add: Payables settled during the year	-	1,346,651
Add: Receivable from Taqwa Sacco	15,000	-
Add: Prepayment of staff medical insurance incurred during the year	5,302,946	5,648,819
Less: Prepayment of staff medical insurance expensed during the year	(5,648,819)	(5,729,881)
Less: Salary advances recovered during the year	(60,000)	(99,600)
<b>Total Employee costs</b>	<b>194,099,898</b>	<b>186,231,920</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**11. a) Board Expenses**

Description	2023-2024	2022-2023
	Kshs	Kshs
Chairman/Directors' Honoraria	780,000	-
Sitting allowances	7,700,000	6,320,000
Medical Insurance	596,642	458,853
Induction and Training	2,135,786	600,000
Travel and accommodation (Including Guides)	8,420,842	5,224,935
Catering and Conference	572,849	2,055,573
Airtime	116,000	22,000
Others allowances	3,165,129	3,206,807
<b>Total board expenses</b>	<b>23,487,247</b>	<b>17,888,169</b>

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Board Expenses	23,487,247	17,888,169
Add: Prepayment of Board medical insurance incurred during the year	147,469	117,137
Less: Prepayment of Board medical insurance expensed during the year	(117,137)	(107,441)
<b>Total board expenses</b>	<b>23,517,579</b>	<b>17,897,865</b>

**12. Depreciation and Amortization Expense**

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, plant and equipment and intangible assets	19,753,380	20,364,827
<b>Total depreciation and amortization</b>	<b>19,753,380</b>	<b>20,364,827</b>

**13. Asset write-off**

Description	2023-2024	2022-2023
	Kshs	Kshs
Furniture & equipment	27,652	-
Computers	497,532	-
<b>Total write-off</b>	<b>525,184</b>	<b>-</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**14. Repairs and Maintenance**

Description	2023-2024	2022-2023
	Kshs	Kshs
Buildings & stations	732,463	771,297
Furniture & equipment	239,769	136,724
Vehicles	3,228,189	3,214,421
Computers, Software and Networks	582,458	1,104,306
<b>Total repairs and maintenance</b>	<b>4,782,879</b>	<b>5,226,748</b>

**15. a) Contracted Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Professional Services	1,833,401	2,966,637
Guards & security services	1,504,308	1,522,110
<b>Total contracted services</b>	<b>3,337,709</b>	<b>4,488,747</b>

**15. b) Analysis of Cash flow on Contracted Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Contracted Services	3,337,709	4,488,747
Less: Payables settled during the year	-	472,000
<b>Total Contracted Services</b>	<b>3,337,709</b>	<b>4,960,747</b>

**16. a) Grants and Subsidies (Programmes)**

Description	2023-2024	2022-2023
	Kshs	Kshs
Donations	50,000	750,180
Assistive Devices & Services	36,681,159	26,894,562
Infrastructure & Equipment support	2,500,000	350,000
Education support	20,326,504	40,583,689
National Disability Persons Organizations (DPOs)	4,500,000	-
Capacity building	2,092,002	-
Monitoring & Evaluation of the SHG	1,454,900	1,540,880
Registration of Persons with Disabilities	14,263,654	22,099,108
Tools of Trade	1,099,245	-
Social Benefits - PWSD Cash Transfer	1,013,250,000	976,886,140
Social Benefits - Administration	51,129,025	-
Persons with Albinism Support Program	105,614,075	63,048,143
Disability Mainstreaming	8,551,517	4,421,987
Autism & Other Developmental Disabilities	62,560,778	12,885,201
<b>Total grants and subsidies</b>	<b>1,324,072,858</b>	<b>1,149,459,890</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Grants and subsidies (Programmes)	1,324,072,858	1,149,459,890
Add: Payables settled during the year	311,128,700	36,462,956
Add: LPO financing payments during the year	11,647,419	5,332,771
Add: Outstanding office Autism imprest - Abdi Nyore	96,500	-
Less: Payables accrued during the year	(92,699,500)	(311,128,700)
<b>Total Grants and subsidies (Programmes)</b>	<b>1,554,245,978</b>	<b>880,126,917</b>

**17. Gain on Sale of Assets**

Description	2023-2024	2022-2023
	Kshs	Kshs
Motor Vehicles	-	380,000
Idle assets not capitalized	70,000	127,806
<b>Total gain on sale of assets</b>	<b>70,000</b>	<b>507,806</b>

**18. Taxation**

Description	2023-2024	2022-2023
	Kshs	Kshs
Corporation Tax FY 2021/22	461,811	-
Tax on Fixed Deposit interest income from KCB for FY 2014/15 and FY 2015/16	2,260,469	-
<b>Total Taxation</b>	<b>2,722,280</b>	<b>-</b>

**19. a) Cash and Cash Equivalents**

Description	2023-2024	2022-2023
	Kshs	Kshs
Current account	573,792,514	671,189,089
<b>Total cash and cash equivalents</b>	<b>573,792,514</b>	<b>671,189,089</b>

**19. b) Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account Number	Currency	2023-2024	2022-2023
			Kshs	Kshs
<b>a) Current account</b>				
Kenya Commercial Bank	1107116791	KES	546,850,693	669,203,148
Kenya Commercial Bank	1117769690	KES	25,543,423	91,129
Kenya Commercial Bank	1286899087	KES	1,398,398	1,894,813
<b>Grand Total</b>			<b>573,792,514</b>	<b>671,189,089</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**20. a) Receivables from Exchange Transactions**

<b>Current receivables</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Other exchange debtors	26,953,074	23,237,686
<b>Total current receivables</b>	<b>26,953,074</b>	<b>23,237,686</b>

**20. b) Ageing analysis for Receivables from Exchange Transactions**

<b>Description</b>	<b>2023-2024</b>	<b>% of the Total</b>	<b>2022-2023</b>	<b>% of the Total</b>
	<b>Kshs</b>		<b>Kshs</b>	
Under one year	9,531,134	35%	3,670,014	16%
1-2 years	1,068,500	4%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	16,353,440	61%	19,567,672	84%
<b>Total</b>	<b>26,953,074</b>		<b>23,237,686</b>	

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

<b>Impairment allowance/provision</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
At the beginning of the year	23,237,686	22,355,522
Additional provisions during the year	12,887,613	5,332,771
Recovered during the year	(9,172,225)	(4,450,607)
Written off during the year	-	-
At the end of the year	<b>26,953,074</b>	<b>23,237,686</b>

The receivables from exchange transactions consists of LPO financing debtors, Taqwa Sacco remittance and insurance recoveries on claims of stolen assets and a motor vehicle involved in an accident as follows:

<b>Description</b>	<b>Under one year</b>	<b>1-2 years</b>	<b>Over 3 years</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>20. d) Receivables in arrears</b>				
Denzin General Supplies			89,900	89,900
Geoges 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
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

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

Domarks Enterprises-Kabati			400,000	400,000
Susma Suppliers Limited			38,350	38,350
Karakana Outlets Limited			485,000	485,000
Kyusi Enterprises			201,600	201,600
Laconic Icon Agencies			500,000	500,000
Walbon Enterprises			341,200	341,200
Equitorial Hawk Investments			500,000	500,000
Skyspace Systems Limited			500,000	500,000
Jakoki Investments			492,578	492,578
Julemy Company Ltd			400,000	400,000
Santian Company Ltd			500,000	500,000
Super Galaxy General Supplies			350,000	350,000
Nkedaa Investments			500,000	500,000
Mpofu Traders			500,000	500,000
Kombani Enterprises			46,550	46,550
Tahary Enterprise			500,000	500,000
JPA Enterprises Ltd			400,000	400,000
Comprinta Enterprises			250,000	250,000
Leonte General Supplies			66,480	66,480
Nagolie Top Agencies			500,000	500,000
GM Hosana Ltd			500,000	500,000
Kingpoint Enterprises			500,000	500,000
Olalang Tech Ltd			39,500	39,500
Kendaug General Supplies			343,750	343,750
Megacomps Applied Tech			500,000	500,000
Linchem Enterprises			72,000	72,000
Third Party Logistics			500,000	500,000
Oasis Comfort Company			500,000	500,000
Pilanesburg Traders Co.			138,664	138,664
Blessed Wam Enterprises			499,880	499,880
Lossayan Suppliers			500,000	500,000
Sako Building Construction Co. Ltd			500,000	500,000
Jamphan construction Enterprises			446,000	446,000
Henry Vital Technologies			255,000	255,000
Winfrec Supplying Ltd		534,250		534,250
Uchwagi Enterprises		534,250		534,250
Okinyo Square Agencis Limited	534,250			534,250
Udesude General Supplies	102,576			102,576
Remigas Enterprises	324,653			324,653
Midecha Enterprises	208,229			208,229
Komutech Enterprises Ltd	534,250			534,250
Extremeago Enterprises	480,825			480,825
Imoteris Material Supplies	251,952			251,952
Melsup Supplies	534,250			534,250
Beutsal International Investment Ltd	319,482			319,482

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

Wonder B Double Investment Ltd	534,250			534,250
Petna Supplies	507,538			507,538
Dorcato Enterprises	299,180			299,180
Clemrose Enterprises	534,250			534,250
Ansodor Supplies	244,687			244,687
Kautharams Traders	518,650			518,650
Meshcos Company Ltd	534,250			534,250
Inkidongi Enterprises Ltd	534,250			534,250
Tabkalya Ltd	138,905			138,905
Pewa Brovo Enterprise	534,250			534,250
Zippers Holdings Ltd	320,550			320,550
Inmpereli Enterprise	299,714			299,714
Taqwa Sacco	15,000			15,000
APA Insurance Ltd	265,194			265,194
Sanlam General Insurance Ltd	960,000			960,000
<b>Total</b>	<b>9,531,134</b>	<b>1,068,500</b>	<b>16,353,440</b>	<b>26,953,074</b>

**21. a) Receivables from Non-Exchange Transactions**

Description	2023-2024	2022-2023
	Kshs	Kshs
Other debtors (non-exchange transactions)	140,136,992	75,332,667
<b>Total current receivables</b>	<b>140,136,992</b>	<b>75,332,667</b>

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

Description	2023-2024	% of the Total	2022-2023	% of the Total
	Kshs		Kshs	
Under one year	140,136,992	100%	75,332,667	100%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total</b>	<b>140,136,992</b>		<b>75,332,667</b>	

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

Impairment allowance/provision	2023-2024	2022-2023
	Kshs	Kshs
At the beginning of the year	75,332,667	368,750,000
Additional provisions during the year	140,136,992	75,332,667
Recovered during the year	(75,332,667)	(368,750,000)
Written off during the year	-	-
At the end of the year	<b>140,136,992</b>	<b>75,332,667</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

The receivables from non-exchange transactions consists of fourth quarter recurrent funds as follows:

<b>Particulars</b>	<b>Under one year Kshs</b>	<b>Total Kshs</b>
Operational grant	24,303,662	<b>24,303,662</b>
Cash transfer to Persons with Severe Disabilities	99,166,672	<b>99,166,672</b>
Persons with Albinism support program	8,333,329	<b>8,333,329</b>
Autism & Other Developmental Disabilities	8,333,329	<b>8,333,329</b>
<b>Total</b>	<b>140,136,992</b>	<b>140,136,992</b>

**22. Inventories**

<b>Particulars</b>	<b>2023-2024 Kshs.</b>	<b>2022-2023 Kshs.</b>
Office Stationeries and Consumables	5,102,135	3,208,734
<b>Total</b>	<b>5,102,135</b>	<b>3,208,734</b>

**23. Staff Outstanding Imprest**

<b>Staff Name</b>	<b>2022-2023 Kshs.</b>	<b>2021-2022 Kshs.</b>
Abdi Nyore Galboran	146,500	-
<b>Total</b>	<b>146,500</b>	<b>-</b>

**24. Prepayment**

<b>Particulars</b>	<b>2023-2024 Kshs.</b>	<b>2022-2023 Kshs.</b>
Medical & Group life Insurance - Employees	5,302,946	5,648,819
Medical Insurance - Board	147,469	117,137
Motor vehicle Insurance	1,334,989	1,401,294
Buildings Insurance	489,725	364,595
<b>Total</b>	<b>7,275,129</b>	<b>7,531,845</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**25. Property, Plant and Equipment**

	Land	Buildings	M/Vehicles	Office Equip. Furn. & Fittings	Computers	Software	Totals
Cost		KShs	KShs	KShs	KShs	KShs	KShs
<b>As at 1 July 2022</b>	<b>25,000,000</b>	<b>25,284,659</b>	<b>87,933,059</b>	<b>47,978,405</b>	<b>47,104,419</b>	<b>12,877,389</b>	<b>246,177,931</b>
Additions	-	-	73,800,000	4,724,201	4,679,692	1,789,000	84,992,893
Disposals	-	-	(2,816,978)	-	-	-	(2,816,978)
<b>As at 30 June 2023</b>	<b>25,000,000</b>	<b>25,284,659</b>	<b>158,916,081</b>	<b>52,702,606</b>	<b>51,784,110</b>	<b>14,666,389</b>	<b>328,353,845</b>
Additions	-	1,327,077	-	2,166,996	8,960,001	1,500,001	13,954,075
Adjustment	-	-	(5,312,942)	(1,848,150)	-	-	(7,161,092)
<b>As at 30 June 2024</b>	<b>25,000,000</b>	<b>26,611,736</b>	<b>153,603,139</b>	<b>53,021,452</b>	<b>60,744,111</b>	<b>16,166,390</b>	<b>335,146,828</b>
<b>Depreciation and impairment</b>							
<b>As at 1 July 2022</b>	-	7,405,496	67,505,305	36,182,138	31,946,423	9,530,090	<b>152,569,452</b>
Depreciation	-	632,116	8,504,796	3,673,856	5,778,027	1,776,031	<b>20,364,827</b>
Depreciation on Revaluation	-	-	1,760,000	-	-	-	<b>1,760,000</b>
Depreciation on Disposals	-	-	(2,723,228)	-	-	-	<b>(2,723,228)</b>
<b>As at 30 June 2023</b>	-	<b>8,037,612</b>	<b>75,046,873</b>	<b>39,855,994</b>	<b>37,724,450</b>	<b>11,306,121</b>	<b>171,971,050</b>
Depreciation	-	638,787	9,604,796	3,125,349	4,978,545	1,405,902	<b>19,753,380</b>
Depreciation on Revaluation	-	-	1,735,000	-	-	-	<b>1,735,000</b>
Depreciation on Adjustment	-	-	(5,112,942)	(1,322,966)	-	-	<b>(6,435,908)</b>
<b>As at 30 June 2024</b>	-	<b>8,676,400</b>	<b>81,273,728</b>	<b>41,658,377</b>	<b>42,702,995</b>	<b>12,712,023</b>	<b>187,023,523</b>
<b>Net book values</b>							
<b>As at 30 June 2024</b>	<b>25,000,000</b>	<b>17,935,336</b>	<b>72,329,411</b>	<b>11,363,075</b>	<b>18,041,116</b>	<b>3,454,367</b>	<b>148,123,306</b>
<b>As at 30 June 2023</b>	<b>25,000,000</b>	<b>17,247,047</b>	<b>83,869,208</b>	<b>12,846,612</b>	<b>14,059,660</b>	<b>3,360,269</b>	<b>156,382,795</b>

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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**25. b) Fully Depreciated Assets**

Fully depreciated motor vehicles at original cost and revaluation of Kshs. 109,728,248 are still in use.

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Motor Vehicles	37,402,742	42,715,684
Office Equipment, Furniture & Fittings	33,612,826	25,333,766
Computers and related equipment	29,241,636	24,404,225
Software	9,471,044	6,773,984
<b>Total</b>	<b>109,728,248</b>	<b>99,227,659</b>

**26. a) Trade and other Payables**

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade payables	24,791,500	28,184,700
<b>Total trade and other payables</b>	<b>24,791,500</b>	<b>28,184,700</b>

**26. b) Ageing analysis for Trade and other payables**

Description	2023-2024	% of the Total	2022-2023	% of the Total
	Kshs		Kshs	
Under one year	2,791,500	11%	6,184,700	22%
1-2 years	22,000,000	89%	22,000,000	78%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total</b>	<b>24,791,500</b>		<b>28,184,700</b>	

The trade payables from exchange transactions are as follows:

Particulars	Under one year	1-2 years	Total
	Kshs	Kshs	Kshs
250 Self Help Groups - Economic Empowerment	-	20,000,000	20,000,000
Training/Capacity Building of 290 Self Help Groups	-	2,000,000	2,000,000
Kenya Institute of Special Education	2,791,500	-	2,791,500
<b>Total</b>	<b>2,791,500</b>	<b>22,000,000</b>	<b>24,791,500</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

**27. Current Provisions**

Description	2023-2024	2022-2023
	Kshs	Kshs
Provision for audit fees	1,160,000	1,160,000
<b>Total Provision</b>	<b>1,160,000</b>	<b>1,160,000</b>

**28. Social Benefit Liabilities**

Description	2023-2024	2022-2023
	Kshs	Kshs
Disability Social Benefits - 44,954 PWDs Cash Transfer - June 24	89,908,000	304,944,000
<b>Total</b>	<b>89,908,000</b>	<b>304,944,000</b>

**29. Cash Generated from Operations**

	2023-2024	2022-2023
	Kshs	Kshs
<b>Surplus/(Deficit) for the year</b>	<b>185,011,033</b>	<b>(61,980,554)</b>
<b>Adjusted for:</b>		
Depreciation	19,753,380	20,364,827
Assets write-off	525,184	-
Gain on disposal of assets	(70,000)	(507,806)
<b>Working capital adjustments:</b>		
(Increase)/Decrease in Exchange receivables	(3,715,388)	(882,165)
(Increase)/Decrease in Non-Exchange receivables	(64,804,325)	293,417,333
(Increase)/Decrease in Inventories	(1,893,401)	(1,387,334)
(Increase)/Decrease in Staff loan and advances	-	99,600
(Increase)/Decrease in Outstanding imprest	(146,500)	-
(Increase)/Decrease in Prepayments	256,716	(1,694,523)
Increase/(Decrease) in Trade payables	(3,393,200)	(32,432,244.00)
Increase/(Decrease) in Social Benefits Liabilities	(215,036,000)	304,944,000.40
<b>Net cash flows from/ (used in) operating activities</b>	<b>(83,512,500)</b>	<b>519,941,135</b>

**30. Comparison of budget and actual amounts**

**a. Other Incomes**

The over achievement was due to an increase in number of MDAs trained on Disability inclusion and MDAs charged for Braille Services.

**b. Contracted Services**

The underachievement is because of the Monitoring and Evaluation Policy was not developed during the year.

**Notes to the Financial Statements (Continued)**

**c. Programmes**

The under achievement is due to:

- i) The Council, in collaboration with the Directorate of Social Assistance, is continuing with case management activities for 2,046 households not yet included in the payroll.
- ii) Unutilized funds under Autism Programme are attributed to delay in finalization of engagement with NHIF for products and service provision under the programme. Finalization of the service contract with NHIF has been affected by the ongoing reforms.
- iii) Under Development programmes, the Council did not support 381 USTAWI Scholarship beneficiaries. The underachievement is attributed to delay in the submission of academic documents and migration to the new disability registration platform by applicants, therefore funds in respect to these beneficiaries will be released in FY 2024/25.

**d. Actual on Comparable Surplus Reconciliation**

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

	<b>2023-2024</b>
	<b>Kshs</b>
Surplus as per Statement of Financial Performance	185,011,033
Add: Depreciation and amortisation	19,753,380
Add: Funds B/forward	446,211,322
Add: Asset write-off	525,184
Add: Taxation	2,722,280
Less: Capital Expenditure	(13,954,075)
Surplus as per statement of comparison of budget and actual amounts	<b>640,269,124</b>

**e. Capital Expenditure**

The under achievement is due to budget cut of half-year development funds affecting purchase of assets.

**31. 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 4,320 per employee per month (Employer contributes Kshs 2,160 and Employee Kshs 2,160).

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

**32. 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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

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 2024 is made up as follows:

<b>a) Credit Risk</b>				
	<b>Total amount Kshs</b>	<b>Fully performing Kshs</b>	<b>Past due Kshs</b>	<b>Impaired Kshs</b>
<b>At 30 June 2024</b>				
Receivables from exchange transactions	26,953,074	9,531,134	17,421,940	
Receivables from non-exchange transactions	140,136,992	140,136,992	-	
Bank Balances	573,792,514	573,792,514	-	
<b>Total</b>	<b>740,882,580</b>	<b>723,460,640</b>	<b>17,421,940</b>	<b>-</b>
<b>At 30 June 2023</b>				
Receivables from exchange transactions	23,237,686	3,670,014	19,567,672	
Receivables from non-exchange transactions	75,332,667	75,332,667	-	
Bank balances	671,189,089	671,189,089	-	
<b>Total</b>	<b>769,759,442</b>	<b>750,191,770</b>	<b>19,567,672</b>	<b>-</b>

**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:

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Notes to the Financial Statements (Continued)**

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2024</b>				
Trade Payables	-	2,791,500	22,000,000	<b>24,791,500</b>
Provisions	1,160,000	-	-	<b>1,160,000</b>
Social benefits liabilities	-	89,908,000	-	<b>89,908,000</b>
<b>Total</b>	<b>1,160,000</b>	<b>92,699,500</b>	<b>22,000,000</b>	<b>115,859,500</b>
<b>As at 30 June 2023</b>				
Trade Payables	-	6,184,700	22,000,000	<b>28,184,700</b>
Provisions	1,160,000	-	-	<b>1,160,000</b>
Social benefits liabilities	-	304,944,000	-	<b>304,944,000</b>
<b>Total</b>	<b>1,160,000</b>	<b>311,128,700</b>	<b>22,000,000</b>	<b>334,288,700</b>

**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:

	2023-2024	2022-2023
	Kshs	Kshs
Revaluation Reserve	16,397,982	18,332,982
Retained Earnings	619,542,806	434,531,773
Capital Reserve	149,729,362	149,729,362
<b>Total Funds</b>	<b>785,670,150</b>	<b>602,594,117</b>
Total Payables	115,859,500	334,288,700
Less: Cash and Bank Balances	(573,792,514)	(671,189,089)
Net Debt/ (Excess Cash and Cash Equivalentents)	(457,933,014)	(336,900,389)
<b>Gearing</b>	<b>-58%</b>	<b>-56%</b>

**33. 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.

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

**Other Related Parties include:**

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

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**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:

	2023-2024	2022-2023
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Sales to related parties</b>		
Disability mainstreaming audits & Braille services	3,361,155	1,714,000
<b>Total</b>	<b>3,361,155</b>	<b>1,714,000</b>
<b>b) Purchases from related parties</b>		
Electricity from KPLC	1,037,416	812,825
Water from Nairobi City Water & Sewerage Co. Ltd	90,971	50,627
Advertisement -GAA	385,802	438,714
Rent expenses paid to National Cereals Produce Board	99,600	78,600
Conference fees paid to Government agencies	110,068	332,001
Purchase of Airtime & Internet -Safaricom	8,162,067	7,525,811
Courier services - Postal Corporation of Kenya	3,686,465	2,630,650
Training fees - KSG, NITA	2,196,024	501,667
Audit fees - Office of Auditor General	1,160,000	1,160,000
Bank Charges - Kenya Commercial Bank	202,801	181,616
Sunscreen lotions Warehousing & Distribution - KEMSA	6,345,481	-
Therapy Services - KISE	3,076,300	-
Skin Cancer treatment -Government Hospitals	1,315,933	1,471,257
Mobility Devices and Training	999,859	7,122,370
<b>Total</b>	<b>28,868,787</b>	<b>22,306,138</b>
<b>c) Grants/Transfers from Government</b>		
Grants from National Government	1,811,144,033	1,362,999,000
Donation from Government institutions	621,000	230,500
<b>Total</b>	<b>1,811,765,033</b>	<b>1,363,229,500</b>
<b>d) Grants to Government institutions</b>		
Special Schools infrastructure & Equipment support	2,500,000	19,218,143
<b>Total</b>	<b>2,500,000</b>	<b>19,218,143</b>
<b>e) Key management compensation</b>		
Directors' emoluments	23,487,247	17,888,169
Compensation to key management	36,310,364	31,853,287
<b>Total</b>	<b>59,797,611</b>	<b>49,741,456</b>

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

---

**Notes to the Financial Statements (Continued)**

**34. Commitments and Contingencies**

**Capital Commitments**

There were no capital commitments in both 2024 and 2023

**Contingencies**

**Contingent Liabilities**

There were no contingent liabilities in both 2024 and 2023

**Contingent Assets**

There were no contingent assets in both 2024 and 2023

**35. Events after the Reporting Period**

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

**36. Ultimate and Holding Entity**

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

**37. 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, 2024**

**20. Appendices**

**Appendix I: Implementation Status of Auditor-General's Recommendations**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>Basis for qualified opinion</b>	Long outstanding receivables from Exchange transactions, the accuracy of the receivables of Kshs 23,237,686 could not be confirmed and recoverability of Kshs 19,567,672 is doubtful.	Out of the outstanding Kshs 23,237,686 receivables from exchange transactions, Kshs 5,815,746 was recovered during FY2023.24 leaving an outstanding balance of Kshs 17,421,940 from LPO financing debtors.  The Council has exhausted all mechanisms to recover the amounts, the Board resolved that management pursues write-off of the long outstanding receivables in accordance with Regulation 148 (1, 2 and 3) of the Public Finance Management (National Government) Regulations 2015	Rosabel Githinji Chief Disability Services Officer	Ongoing	June 2025
<b>Emphasis of Matter</b>	Budgetary Control and Performance – under expenditure of Kshs 493,856,115 or 26% of the budget.	The under expenditure was occasioned by late receipt of exchequer of Kshs. 410,249,000, i.e., Third quarter recurrent funds of Kshs. 334,916,333 were received on 23rd June 2023 and Kshs. 75,332,667 were received on 10th July 2023 after the financial year had come to an end		Resolved	

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

		and thus could not be utilized. The funds of Kshs 493,856,115 were therefore utilised during FY2023.24			
<b>Other Matters</b> Unresolved Prior Year Matters	Unfunded Financial Commitments of Kshs 58,475,733	Part of the financial commitments i.e., Kshs. 36,475,733 were funded during FY 2022.23, leaving a balance of Kshs. 22,000,000 due to half year Development budget cut of Kshs, 129,500,000 in FY 2022.23. The balance of Kshs 22,000,000 will be settled in FY 2024.25.	Rosabel Githinji Chief Disability Services Officer	Ongoing	June 2025
<b>Basis for Conclusion</b>	Arrears of Kshs 452,524,000 to Persons with Severe Disabilities	Out of Kshs 452,524,000 arrears to persons with severe disabilities Kshs 304,944,000 related to cash transfers arrears for the period March-June 2023. The social benefits were accrued and paid on 20th July 2023.  The process of paying the remaining Kshs 147,580,000 relating to the 4,937 beneficiaries who were reinstated in the payroll is awaiting approval from State Department for Social Protection.	Rosabel Githinji Chief Disability Services Officer	On going	June 2025



Mr. Harun Maalim Hassan  
Executive Director

Date..13/12/24.....

**Appendix II: Projects implemented by the Council**

There were no projects implemented by the Council funded by development partners and/ or the Government during the period.

Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized					Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others		
SDfSP	16-Aug-2023	Recurrent	140,137,003	140,137,003	-	-	-	-	-	140,137,003
SDfSP	14-Sep-2023	Recurrent	140,137,003	140,137,003	-	-	-	-	-	140,137,003
SDfSP	13-Dec-2023	Recurrent	140,137,005	140,137,005	-	-	-	-	-	140,137,005
SDfSP	13-Dec-2023	Recurrent	140,137,005	140,137,005	-	-	-	-	-	140,137,005
SDfSP	13-Dec-2023	Recurrent	140,137,005	140,137,005	-	-	-	-	-	140,137,005
SDfSP	16-Feb-2024	Recurrent	280,274,010	280,274,010	-	-	-	-	-	280,274,010
SDfSP	04-Mar-2024	Development	129,500,000	129,500,000	-	-	-	-	-	129,500,000
SDfSP	12-Mar-2024	Recurrent	140,137,005	140,137,005	-	-	-	-	-	140,137,005
SDfSP	24-Apr-2024	Recurrent	140,136,995	140,136,995						140,136,995
SDfSP	09-May-2024	Recurrent	140,137,005	140,137,005	-	-	-	-	-	140,137,005
SDfSP	18-Jun-2024	Recurrent	140,137,005	140,137,005	-	-	-	-	-	140,137,005
SDfSP	03-Jul-2024	Recurrent	140,136,992	140,136,992	-	-	140,136,992	-	-	140,136,992
<b>Total</b>			<b>1,811,144,033</b>	<b>1,811,144,033</b>	-	-	<b>140,136,992</b>	-	-	<b>1,811,144,033</b>

\*SDfSP – State Department for Social Protection

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

**Appendix IV - Inter-Entity Confirmation Letter**



**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

*A barrier-free society for persons with disabilities*



**Ref:** NCPWD/FIN/05 VOL. XI (122)

**Date:** 19 July 2024

Mr. Benard Sabwami  
 Senior Deputy Accountant General  
 State Department for Social Protection and Senior Citizens Affairs  
 Ministry of Labour and Social Protection  
 P.O. Box 40326-00100  
**NAIROBI**



**Re: Inter-Entity Transfers Confirmation**


The National Council for Persons with Disabilities wishes to confirm the amounts disbursed to us for the year ended 30 June 2024 as indicated in the table below. Please compare the amounts you disbursed to us and what we received. Kindly sign and stamp this request in the space provided and return it to us.

**Confirmation of amounts received by National Council for Persons with Disabilities as at 30<sup>th</sup> June 2024**


Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
4391349	16/08/2023	140,137,003		140,137,003	
4391350	14/09/2023	140,137,003		140,137,003	
4378364	13/12/2023	140,137,005		140,137,005	
4378364	13/12/2023	140,137,005		140,137,005	
4378364	13/12/2023	140,137,005		140,137,005	
4378395-6	16/02/2024	280,274,010		280,274,010	
4378397	04/03/2024		129,500,000	129,500,000	
4378400	12/03/2024	140,137,005		140,137,005	
4378406	24/04/2024	140,136,995		140,136,995	
4378407	09/05/2024	140,137,005		140,137,005	
4378411	18/06/2024	140,137,005		140,137,005	
4378410	03/07/2024	140,136,992		140,136,992	
<b>Total</b>		<b>1,681,644,033</b>	<b>129,500,000</b>	<b>1,811,144,033</b>	

I confirm that the amounts shown above are correct as of the date indicated.

**Head of Accounts Department - Disbursing Entity:** State Department for Social Protection

Name Bernard M. Sabwami Sign  Date 19/07/24

**Head of Accounts Department - Beneficiary Entity:** National Council for Persons with Disabilities

Name: Catherine Wameyo Sign  Date 19/7/24

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2024**

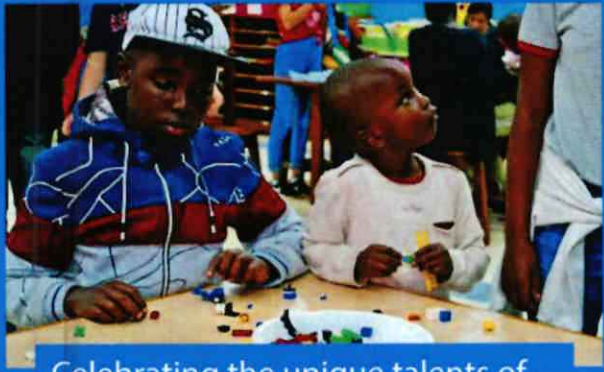
---

**Appendix V: Reporting of Climate Relevant Expenditures**

The Council in collaboration with partners (Equity Bank Kenya, Impact Generation Africa, Kenya Forest Services) planted 5,370 fruit trees in 20 Special Schools in Siaya, Bomet, Homabay, Kericho, Kiambu, Kajiado, Bungoma, Nairobi, Nyandarua, Nyeri, Migori, Kisumu and Kwale during the period ended 30th June 2024.

**Appendix VI: Reporting on Disaster Management Expenditure**

The Council did not incur any expenditures relating to any disasters within the period ended 30th June 2024



Celebrating the unique talents of persons with disabilities.



Promoting employment opportunities for persons with disabilities.



Celebrating International Day of Persons with Disabilities.



Promoting the use of Kenya Sign Language.



Promoting accessibility in learning institutions



Providing services through the eCitizen . A digital gateway to inclusive government services for persons with disabilities



---

National Council for Persons with Disabilities  
Opposite ABC place, along Waiyaki Way  
P.O Bo x 665 77-00800, Nairobi.



NCPWD



NCPWD



NCPWD



NCPWD