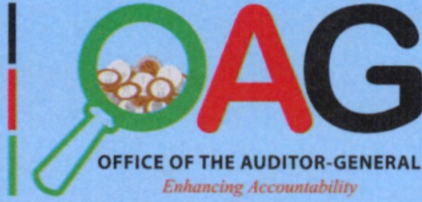


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**REPORT**


**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL COUNCIL FOR PERSONS WITH  
DISABILITIES**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	01 APR 2026 <span style="border: 1px solid black; padding: 2px;">DAY</span> Wednesday
TABLED BY:	Hon. Naomi Wago, MP Deputy Majority Whip
CLERK-AT-TABLE:	Mado Miriam



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**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2025**

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**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, 2025**

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

**A: Acronyms and Abbreviations**

AGPO	Access to Government Procurement Opportunities
APDK	Association for the Physically Disabled of Kenya
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
COSP18	Conference of State Parties, Eighteenth 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
KSL	Kenya Sign Language
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
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 Centers
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 Organization

**Council** - The board of appointed members who jointly oversee the activities of NCPWD

**Council Members** – Refers to members appointed to serve in the Board of Directors

**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 now repealed). NCPWD is currently operating under the Persons with disabilities Act No. 4 of 2025 assented into law on 8<sup>th</sup> May, 2025 with the commencement date of 27<sup>th</sup> May 2025. The new law is progressive and guarantees the rights of persons with disabilities to education, employment, healthcare, political participation, and access to buildings and public spaces. NCPWD is under the Ministry of Labour and Social Protection and is headed by Council Members (Council) drawn from key Government Ministries and Organization of/for Persons with Disabilities. The day to day running of NCPWD is conducted by the Secretariat headed by the Executive Director. NCPWD works in collaboration with Government Ministries, Departments and Agencies, Institutions, Associations and Organizations of and for Persons with Disabilities 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 persons with disabilities 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**

NCPWD derives its mandate from section 38 of the Persons with Disabilities Act, No. 4 of 2025 which outlines its core functions as follows:

1. Advise on, and enforce accessibility, reasonable accommodation and non-discrimination for persons with disabilities.
2. Advise on policy, legal, and strategic frameworks, and mobilize resources to promote disability inclusion by enhancing access to services, education support, assistive devices, healthcare, housing, economic empowerment, rehabilitation, accurate data, and inclusive disaster management for persons with disabilities.
3. Advise on systematic collection, analysis and use of national statistics and disaggregated data on issues relating to persons with disabilities;
4. Provide information and technical assistance to institutions, associations and Organizations concerned with the rights, habilitation and rehabilitation of persons with disabilities.
5. Advise on the relative priorities to be given to the implementation of national and international human rights instruments on persons with disabilities.
6. Create public awareness and education on the rights of persons with disabilities.
7. Carry out and publicize research on any matter relating to human rights of persons with disabilities.
8. Establish and maintain linkages and networking with local and international Organizations, including Organizations of and for persons with disabilities.
9. Promote the establishment of self-help Organization and the setting up of specific projects for the benefits of persons with disabilities.

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

**c) Key Management**

NCPWD's day to day management is under the following key organs:

1. Council Members;
2. Executive Director as the Accounting Officer;
3. Heads of Departments; and
4. County Disability Service Officers

**d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were;

No.	Designation	Name
1.	Ag. Executive Director	Eva Waithirah Njoroge
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.	Ag. Assistant Director, Disability Services	Winfred Mbugua
6.	Chief Supply Chain Management Officer	Esther Muiruri
7.	Chief Internal Auditor	Andrew Manyara
8.	Chief Finance & Accounts Officer	Anne Kagwi
9.	Chief Economist	Joseph Mwangi
10.	Chief Legal Officer	Susan Wekesa
11.	Ag. Corporation Secretary	Cynthia Monyenye
12.	Senior Finance Officer	John Kirubi

**e) Fiduciary Oversight Arrangements**

The Council has established the following three committees to provide fiduciary oversight on management:

1. The Finance and Procurement Committee;
2. Audit Committee; and
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)

**h) NCPWD Bankers**

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

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

**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**

**3. The Council**

<b>Mrs. Elizabeth Chesang</b>		<b>Non-Executive Chairperson</b>	
 <p><i>Chairperson</i></p>	Date of Birth:	1966	Date of Appointment   9th May 2024
	Key Qualifications:	Honorary Doctorate Award in Leadership & Community Development. 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>Amb. Aggrey Shitsama</b>		<b>Independent Non-Executive Member</b>	
 <p><i>Vice Chairperson, Member: Programmes, Human Resource and Administration Committee</i></p>	Date of Birth:	1955	Date of Appointment   25 <sup>th</sup> April 2025
	Key Qualifications:	Post Graduate Diploma – Kenya School of Law Bachelor of Law (LLB)	
	Work Experience:	Legal Practitioner with over 44 years post-qualification.  Founder and managing director of Shitsama & Company advocates.  Former Deputy Ambassador at Kenya's Mission to Addis Ababa, Ethiopia, 2014-2018.  Has served both in the financial and commercial institutions and institutions of higher learning and County Governments.	
<b>Ms. Freddah Seletto</b>		<b>Independent Non-Executive Member</b>	
 <p><i>Chair: Programmes, Human Resource and Administration Committee</i></p>	Date of Birth:	1977	Date of Appointment   25 <sup>th</sup> April 2025
	Key Qualifications:	Bachelor of Science in Travel and Tourism Management Certificate in Enterprise Management Higher Diploma in Tourism	
	Work Experience:	Has over 15 years of experience, both private and public sectors in the areas of tourism management and hospitality.  Served as a member of the National Government Constituency Development Fund (NG-CDF) committee as the chairperson for Westland's constituency.	



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<b>Mr. Victor Ochieng Onyango</b>				<b>PS Representative, The National Treasury</b>			
 <p><i>Member: Audit Committee; Finance &amp; Procurement Committee</i></p>	Date of Birth:	1979	Date of Appointment	9 <sup>th</sup> Feb 2022			
	Key Qualifications:	Master of Business Administration (Finance) Bachelor of Arts (Economics)					
	Work Experience:	<p>Currently Deputy 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>Joseph Etyang</b>				<b>Independent Non-Executive Member</b>			
 <p><i>Member: Audit Committee</i></p>	Date of Birth:	1984	Date of Appointment	25 <sup>th</sup> April 2025			
	Key Qualifications:	Business Management Leadership and Management Training Leadership and Management in Health					
	Work Experience:	<p>Has over 15 years of experience, as an independent consultant and serves as a Disabilities Programs Officer and GBV Advocate Officer at LVCT Health Organization.</p> <p>Has experience in high-level technical expertise and guidance on persons with disabilities, development of disability inclusion guidelines, and creation of training and Information, Education, and Communication (IEC) materials.</p>					
<b>Ms. Mercy Kavayi</b>				<b>Independent Non-Executive Member</b>			
 <p><i>Member: Finance &amp; Procurement Committee</i></p>	Date of Birth:	1996	Date of Appointment	2 <sup>nd</sup> May 2025			
	Key Qualifications:	Master of Science in Planning, Monitoring and Evaluation Bachelor's Degree in Communication and Media					
	Work Experience:	<p>Monitoring, Evaluation, and Learning (MEL) in designing and implementing MEL frameworks in diverse development contexts.</p> <p>Over five years of experience working with international and national Organizations, donor-funded projects, and grassroots advocacy programs, with a focus on advancing inclusion and resilience.</p>					

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<b>Mr. Duncan Chengo</b>		<b>Independent Non-Executive Member</b>	
 <p><i>Chair: Finance &amp; Procurement Committee</i></p>	Date of Birth:	1982	Date of Appointment   25 <sup>th</sup> April 2025
	Key Qualifications:	Master's in Hand Rehabilitation Bachelor's Degree in Occupational Therapy Higher National Diploma in Speech and Language Pathology Diploma in Occupational Therapy	
	Work Experience:	Senior Healthcare Executive and Licensed Occupational Therapist with over 16 years' experience in rehabilitation services, disability inclusion, and healthcare leadership.  Expert in developing evidence-based therapy programs, skilled in strategic management partnership, driving community health initiatives, and achieving revenue growth.	
<b>Dr. Kenneth Benard Orina</b>		<b>PS Representative, State Department for Social Protection</b>	
 <p><i>Member: Programmes, Human Resource and Administration Committee; Audit Committee</i></p>	Date of Birth:	1969	Date of Appointment   8 <sup>th</sup> April 2025
	Key Qualifications:	PhD in Leadership and Governance Masters in Educational Administration and Planning Bachelor of Education Diploma in Human Resource Management	
	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. Hannah Njeri Maina</b>		<b>Independent Non-Executive Member</b>	
 <p><i>Chair: Audit Committee</i></p>	Date of Birth:	1982	Date of Appointment   25 <sup>th</sup> April 2025
	Key Qualifications:	Master of Education (Special Needs Education) Bachelor of Education (Special Needs Education)	
	Work Experience:	Founder and Chief Executive Officer of Precious Future Empowerment Initiative (PFEI)  Over 15 years of experience, as a seasoned Programme Coordinator and Trainer, specializing in integrated programs for children with disabilities and broader social welfare initiatives.	

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<b>Eva Waithirah Njoroge</b>		<b>Ag. Executive Director</b>		
 <p><i>Secretary</i></p>	Date of Birth:	1979	Date of Appointment	20th January 2025
	Key Qualifications:	Masters of Business Administration (Human Resource Management) Bachelor of Arts Higher Diploma in Human Resource Management Certificate, Senior Management Course Certificate, Strategic Leadership Development		
	Work Experience:	She has over 16 years' experience in Public Service having served in more than 6 ministries		
<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 (Kenya School of Law) Bachelor of Laws (LLB) Certified Professional Mediator (MTI East Africa) Member of the Law Society of Kenya LSK.No. P.105/17509/20		
	Work Experience:	She is an advocate of the High Court with over 7 years' experience in Private and Public legal profession.		

#### 4. Key Management Team

Eva Waithirah Njoroge		
	Designation	Ag. Executive Director
	Date of Appointment	August 2024
	Key Qualifications	Master of Business Administration (Human Resource Management) Bachelor of Arts <b>IHRM No. 01337</b> Higher Diploma in Human Resource Management Certificate, Senior Management Course Certificate, Strategic Leadership Development Course
Catherine Amunga Wameyo		
	Designation	Assistant Director Finance & Accounts
	Date of Appointment	August 2009
	Key Qualifications	Master of Business Administration (Finance) Diploma, Computer Studies. Certified Public Accountant <b>ICPAK No. 8964</b> Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course
James Kariuki Ndwiga		
	Designation	Assistant Director, Directorate of Registration and Compliance
	Date of Appointment	December 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
Anne Topisia Kusero		
	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

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**Susan Nafula Wekesa**



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

**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	Chief Supply Chain Management Officer
Date of Appointment	October 2020
Key Qualifications	Masters of science Procurement and Contract Management Bachelor of Purchasing and Supply Chain Management Diploma in Purchasing and Supply Chain Management Advanced Certificate in Business Management <b>KISM No. 64286</b>

**Andrew Kathurima Manyara**



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

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
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**Winfred Wairimu Mbugua**



Designation	Chief Disability Services Officer
Date of Appointment	February 2010
Key Qualifications	Master of Business Management (MIS) Bachelor of Science in Information Technology Diploma in Information Systems Analysis and Design Cisco Certified Network Associate (CCNA), <b>CSK No. 115843</b> Certificate, Strategic Leadership Development Programme Certificate, Senior Management Course

**Francis Makwata Musyoki**



Designation	Chief Disability Services Officer
Date of Appointment	February 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 Kimani 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**



It gives me great pleasure to release the Annual Report and Financial Statements for the National Council for Persons with Disabilities (NCPWD) for the Financial Year 2024/25. As I release this report, let me begin by thanking all stakeholders for their continued support throughout the year. During the year, one of the major milestones in the disability sector was the enactment of the Persons with Disabilities Act No. 4 of 2025. The new law was signed by His Excellency the President of the Republic of Kenya in May 2025, consequently, repealing the Persons with Disabilities Act No. 14 of 2003 which established the National Council for Persons with Disabilities.

During the year, the disability fraternity observed 20 years of disability inclusion in Kenya as well as celebrating 20 years since the establishment of NCPWD. The celebrations were marked through various activities including disability dialogues in all the counties and a National Conference on disability Inclusion. During the conference, it was observed that Kenya has made great strides towards promoting disability inclusion, but there is still a lot more to be done.

The year 2024/25 was also a remarkable one in the history of disability in Kenya. During this period, the Persons with Disabilities National Policy was finalized and subsequently approved by the Cabinet on 11<sup>th</sup> March 2025. The policy establishes a comprehensive framework to guide and harmonize disability inclusion programmes and policies across the country. It seeks to promote equitable participation and access to services for persons with disabilities in all sectors of national development.

Further, the Cabinet Secretary for Labour and Social Protection appointed a new Council through Gazette notices of 25<sup>th</sup> April and 2<sup>nd</sup> May 2025. The newly constituted Council comprise individuals with diverse professional backgrounds and extensive expertise in the disability sector. This strategic infusion of knowledge and experience is expected to enhance governance and accelerate NCPWD's progress toward inclusive development and institutional excellence.

Guided by our strategic plan, we continue to champion accessibility, inclusive education, economic empowerment, and full participation of persons with disabilities in national development through collaboration with various stakeholders. In this regard, we strengthened inter-agency collaboration and policy advocacy, which resulted in enhanced disability-responsive programmes and improved service delivery frameworks. We also made strides in digital accessibility and data-driven decision-making, ensuring that no one is left behind in a rapidly evolving society.

Going forward, the Council reaffirms its commitment to accountability, transparency, and transformative action. We recognize the challenges that remain, but we remain steadfast in our resolve to create a more inclusive, equitable, and just society for all. To actualize the objectives of the Persons with Disabilities Act and Persons with Disabilities National Policy, NCPWD will continue to engage stakeholders from both the public and private sectors in mobilizing support for its effective implementation in the year 2025 and beyond.

On behalf of the Council, I extend our deepest gratitude to our development partners and all other stakeholders for their continued support and collaboration. We believe that through the support of our stakeholders and the good will of the government, we will strive to create an inclusive society for all.

A handwritten signature in blue ink, appearing to be 'Elizabeth Chesang', written in a cursive style.

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

## **6. Report of the Executive Director**



I am pleased to present the 2024/25 Annual Report and Financial Statements for the National Council for Persons with Disabilities. The report captures the key activities and services NCPWD offered during the year in advancing disability inclusion across our nation.

In realization of the government's commitment to equality and inclusion, as enshrined in the Constitution, NCPWD provided a wide range of services to persons with disabilities throughout the country as outlined in this report. Through these services, we strived to tackle various forms of discrimination and marginalization of persons with disabilities by focusing on innovative disability-responsive programmes and improved coordination with our stakeholders.

In compliance with the Presidential directive on digitalizing government services, NCPWD onboarded the registration of Organizations of/for persons with disabilities (OPDs) onto the eCitizen platform. In this regard, OPDs will no longer have to visit NCPWD offices for registration as they can register at their convenience. So far, this is the third service NCPWD has onboarded on the platform. In addition, we streamlined the tax exemption application process by implementing an end-to-end application process that seamlessly integrates with the Kenya Revenue Authority's iTax portal to facilitate the immediate generation of tax exemptions certificates.

To enhance efficiency in our operations, we successfully piloted our new Enterprise Resource Planning (ERP) system, marking a major stride toward modernizing operational processes. The ERP integrates Human Resources, Payroll, Supply chain and Finance functions which has significantly minimized paperwork and streamlined workflows, resulting in enhanced efficiency and accountability. The system will fully rollout in the Financial Year 2025/2026.

In compliance with Article 4 (2) of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD), which obligates States Parties to take measures to the maximum of their available resources and, where necessary, within the framework of international cooperation, NCPWD contributed in the preparation of Kenya's Country paper on disability inclusion. The Country paper was presented at the 18th Conference of States Parties (COSPI8) to the UNCRPD, at the United Nations Headquarters in New York. In addition, NCPWD was part of the Kenyan delegation to the Global Disability Summit held in Berlin, Germany that provided a strategic platform for NCPWD to contribute to discussions on inclusive policy development and reaffirm Kenya's commitments to disability rights. NCPWD's participation in both events strengthened its institutional capacity and visibility.

Finally, on behalf of the management and staff, I wish to express my heartfelt appreciation to the Government through our parent ministry (Ministry of Labour and Social Protection) for policy direction and resource allocation, the Council members for their visionary leadership, to our partners and stakeholders for their continued collaboration. I also wish to thank the staff of NCPWD for their dedication and unwavering commitment to our mission.



**Eva Waithirah Njoroge**  
**Ag. Executive Director,**  
**National Council for Persons with Disabilities**

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2025**

**7. Statement of Performance against Predetermined Objectives for 2024/2025**

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

NCPWD 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.

NCPWD develops its annual work plans based on the above four pillars. Assessment of the Council's performance against its annual work plan is done on a quarterly basis. NCPWD achieved its performance targets set for the FY 2024/25 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 persons with disabilities registered	Register 120,000 persons with disabilities.	Registered 88,575 persons with disabilities and 100 Organizations of/ for Persons with Disabilities.
<b>STRATEGIC PILLAR 2</b>		
<b>SOCIO-ECONOMIC EMPOWERMENT OF PERSONS WITH DISABILITIES</b>		
<b>Strategic Objective</b>	Empower persons with disabilities for effective participation in all spheres of life	
<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Number of persons with albinism supported	Provide sunscreen lotions to 5,000 persons with albinism.	Provided sunscreen lotions to 3,800 persons with albinism and facilitated cancer screening services for 2,431 persons with albinism.
	Provide eye care services to 500 persons with albinism.	Provided eye care services to 500 persons with albinism.
Number of persons with severe disabilities supported	Provide cash transfers to 57,878 households of persons with severe disabilities	Disbursed cash transfers to 63,877 beneficiary households, exceeding the set target due to the scale-up of beneficiaries under the programme.
Number of persons with autism supported	Provide therapy services, essential drugs and diapers to 13,000 persons with autism and related developmental disabilities.	Provided therapy services to 15,884 persons, diapers to 6,679 and essential drugs to 6,941 persons with autism and developmental disabilities.
Number of groups linked for funding opportunities	Link 600 persons with disabilities SHGs for funding opportunities	Linked 1,076 SHGs to funding opportunities, including the National Government Affirmative Action Fund (NGAAF) and UWEZO Fund.
Number of businesses supported	Provide 50 persons with disabilities owned businesses with LPO financing	Provided LPO financing to 25 businesses owned by persons with disabilities, while the remaining 25 were linked to the National

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		Government Affirmative Action Fund (NGAAF) and the UWEZO Fund for funding support.
Number of tools of trade beneficiaries provided with start-up capital	Provide start-up capital to 350 beneficiaries of the tools of trade	Provided 249 persons with disabilities with start-up capital and trained 389 on financial literacy.
Number of persons with disabilities provided with assistive devices	Provide 4,700 needy persons with disabilities with assistive devices	Provided assistive devices to 4,924 persons with disabilities.
Number of persons with disabilities supported	Provide education support to 4,000 persons with disabilities	Provided education scholarships to 4,382 learners with disabilities.
Number of Institutions supported	Provide support to 20 learning institutions of Persons with disabilities to improve enrolment capacity and learning environment	Provided grants to 23 learning and social care institutions for infrastructure and equipment improvement.
Number of Organizations supported	Provide grants support to 57 Organizations of Persons with disabilities for advocacy and awareness activities	Awarded grants to 116 Organizations of/for Persons with Disabilities (OPDs) to support targeted advocacy and awareness initiatives.
Number of officers supported for training	Facilitate Sign language training to 370 officers offering essential services to the public	Facilitated Kenya Sign language training for 375 officers.
<b>STRATEGIC PILLAR 3</b>		
<b>DISABILITY INCLUSION</b>		
<b>Strategic Objective</b>	Enhance disability inclusion in all sectors of society	
<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Annual disability inclusion status report prepared and disseminated	Prepare and disseminate the annual disability inclusion status report on implementation of disability mainstreaming in Ministries, Departments and Agencies (MDAs).	Disseminated the Annual Report on the Status of Disability Inclusion for the FY 2023/2024.
Number of employers and job seekers with disabilities registered on the career portal	Provide job opportunity platform for employers and employees with disabilities	Provided access to employment opportunities for job seekers with disabilities through the career portal. Cumulatively, the portal has registered 448 employers and 6,338 job seekers with disabilities.
Number of institutions trained/sensitized	Train 100 MDAs on disability inclusion	Trained 143 MDAs on disability inclusion
<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>
Training needs assessment report in place	Conduct skills gap analysis for 108 staff and Training Needs Analysis (TNA) to address the gaps.	Conducted a skills gap analysis and TNA for 108 staff to identify capacity gaps and inform targeted training interventions.
Number of staff trained	Address the identified skills gaps and training needs through required interventions.	Conducted staff training 34 staff on various courses identified through the TNA and staff appraisals.

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		Conducted a mental health training for 103 staff to promote workplace wellness
Number of youth internships and industrial attachment opportunities provided.	Provide 270 youth internships and industrial attachment opportunities	Provided 329 youth internships and industrial attachment opportunities.

## **8. Corporate Governance Statement**

The Council is committed to applying and maintaining the highest standards of corporate governance as it recognizes this to be a key contributor to the long-term success, value, and its sustainability. Good corporate governance enables effective and efficient decision making and gives a structural aid for the Council to discharge their duty to promote the success of NCPWD while considering the interest of stakeholders. Effective governance is achieved through a combination of strong policies, processes, and structures, underpinned by values, ethical standards and culture.

The operations of the Council are guided by the Persons with Disabilities Act, 2025 (the Act), Persons with Disabilities National Policy, 2024 and other relevant Acts of Parliament, Policies and Regulations. The Council has also adopted and continues to be guided by the Mwongozo Code of Governance in its operations.

### **8.1 Board Charter**

The Council has a Charter that defines its roles and responsibilities as well as functions and structures. This enables Council members to effectively contribute in governance of NCPWD 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.

### **8.2 Composition and Appointment of Council Members**

The Council is the body of appointed members who jointly oversee the activities of NCPWD. The Council provides strategic direction, exercises control and remains accountable through effective leadership, enterprise, integrity and good judgement. The Council is composed of ten (10) members with diverse skills, knowledge and experience in various sectors which makes it effective and provides an appropriate balance for the oversight of NCPWD's mandate.

The Cabinet Secretary for Labour and Social Protection, Hon. (Dr). Alfred N. Mutua, appointed six (6) members to the Council on 25<sup>th</sup> April 2025 and 2<sup>nd</sup> May 2025 drawn from Organizations of and for Persons with Disabilities, in addition to the Chairperson, two (2) representatives from The National Treasury, State Department for Social Protection and one (1) Executive member (Ag. Executive Director). On Constitutional gender threshold, the Council has a membership of five (5) men and five (5) women.

### **8.3 Term limits**

Council members hold office for a period not exceeding five years and are eligible for re-appointment for a further term. The renewal of tenure for a second term is subject to satisfactory performance as determined during Council evaluations. The term of the previous Council came to an end on 9<sup>th</sup> February 2025.

### **8.4 Resignation of Council Members**

Council members may resign at any time by giving notice in writing to the Cabinet Secretary, copied to the Chairperson of the Council and the Executive Director. The former Executive Director, Mr. Harun Hassan, resigned on 20<sup>th</sup> January 2025.

### **8.5 Succession Planning**

Appointment of the Council Chair and members is staggered to ensure a phased transition. Following the resignation of the former Executive Director, the Council appointed Ms. Eva Njoroge in acting capacity, effective 21<sup>st</sup> January 2025.

### **8.6 Council Chairperson**

The Chairperson of the Council is a presidential appointee in accordance with the Persons with Disabilities Act No. 4 of 2025 and Mwongozo (The Code of Governance for State Corporations). The principal role of the Chairperson is to provide leadership to the Council. She chairs Council meetings, ensures order and proper conduct of meetings, guides the Council's decision-making process, appraises the performance of the Executive Director and leads the annual Council evaluation process. She provides quarterly updates on

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

governance matters and any issues thereof to the responsible Cabinet Secretary and State Corporations Advisory Committee (SCAC).

#### **8.7 Council Responsibilities**

The Council provides leadership and strategic direction to the Organization. The Persons with Disabilities Act No. 4 of 2025 and the Board Charter define the governance parameters within which the Council exists and operates, specific responsibilities, its committees and members collectively, as well as certain roles and responsibilities incumbent upon members as individuals.

The Council is charged with the following responsibilities:

1. Establishing short and long-term goals of NCPWD and developing strategies to achieve these goals;
2. Monitoring the NCPWD's performance against these set goals;
3. Overseeing the preparation of annual financial statements and reports;
4. Approving annual budgets and plans;
5. Ensuring that NCPWD has adequate systems of internal controls together with appropriate monitoring of compliance activities to ensure business continuity;
6. Enhancing NCPWD's public image and ensure engagement with stakeholders through effective communication; and
7. Monitoring compliance with the Constitution, applicable laws, regulations and standards.

#### **8.8 Separation of Council and Management**

The relationship between Members and Management remains professional at all times. The role of the Council is separate from that of the Management. Each party performs their duty with impartiality, honesty, transparency and accountability, professionalism, integrity, care, due diligence and acts in good faith to the best interest of the public.

The Council has a formal schedule of meetings for deliberation of agenda items. Management provides appropriate and timely information to enable the Council to provide and maintain full and effective direction and control over strategic, financial and operational issues of NCPWD. The Council is not involved in the conduct of day-to-day business, as this is the responsibility given to the Executive Director by law. The Council however, retains the responsibility of oversight and approving the policies of NCPWD.

#### **8.9 Council's Remuneration**

Council Members 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 cap 446. The Chairperson is paid a monthly honorarium.

**Corporate Governance Statement (Continued)**

Council members' remuneration individually and collectively.

Name	Category	Sitting Allowance	Daily Subsistence Allowance	Guide	Transport	Honoraria	Airtime	Amount
Elizabeth Chesang	Chair	1,000,000	1,281,500	540,900	410	780,000	82,000	3,602,810
Victor Onyango	Member	620,000	291,200	-	-	-	14,000	911,200
Joseph Lerina	Member	520,000	746,200	-	81,550	-	6,000	1,347,750
Micheal Munene	Member	660,000	327,600	-	18,283	-	8,000	1,005,883
Mercy Mugure	Member	520,000	163,800	-	24,837	-	12,000	708,637
Zena Atewte Rashid*	Member	140,000	72,800	42,700	20,610	-	8,000	276,110
Bernard Orina	Member	720,000	413,000	-	2,450	-	16,000	1,135,450
Sylvia Mochabo- Akinsiku	Member	600,000	309,400	-	21,426	-	8,000	930,826
Winfred Wanjiku Njoroge**	Member	420,000	291,200	-	2,010	-	8,000	713,210
Aggrey Shitsamah Shikhanga***	Member	160,000	163,800	76,700	-	-	-	400,500
Joseph B. Etyang***	Member	160,000	163,800	76,700	-	-	-	400,500
Freddah Selet***	Member	160,000	109,200	47,800	-	-	-	317,000
Duncan M. Chengo***	Member	160,000	163,800	-	-	-	-	323,800
Hannah Njeri Maina***	Member	160,000	163,800	-	-	-	-	323,800
Mercy Kavayi Kikuyu***	Member	160,000	163,800	74,200	-	-	-	398,000
<b>Total</b>		<b>6,160,000</b>	<b>4,824,900</b>	<b>859,000</b>	<b>171,576</b>	<b>780,000</b>	<b>162,000</b>	<b>12,795,476</b>

\*Member was unwell and later passed on in October 2024.

\*\* Attended Council meetings as a representative of the Inspectorate of State Corporations

\*\*\*Members were appointed on 25<sup>th</sup> April 2025 and 2<sup>nd</sup> May 2025

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**8.10 Declaration of Conflict of Interest**

The Council members 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 Council meetings. At every meeting, an agenda item exists which requires members to declare any interest they may have in the business under discussion. During the year, a Council member disclosed that they were a director of a company providing services to NCPWD prior to their appointment.

**8.11 Council Meetings**

Council meetings are restricted at a minimum of four (4) as provided for in the State Corporations Act Cap 446 and capped at a maximum of six (6) for each FY. The Council developed an annual ALMANAC that was approved by all members and signed by the Chairperson, and any deviations were agreed upon by all Council members. The Executive Director is a member of all Sub-Committees of the Council except the Audit Committee.

The Council held its meetings as follows;

1. Three (3) quarterly meetings for FY 2024/2025
2. Approval of Annual Work Plan and Procurement Plan FY 2024/25
3. Approval of the Annual Reports and Financial Statement FY 2023/24
4. Appointment of Ag. Executive Director

The Council meetings were attended as follows:

**8.11.1 Full Council Meetings**

<b>Name</b>	<b>Role</b>	<b>Date Appointed</b>	<b>Date Retired</b>	<b>Meeting attendance</b>
Mrs. Elizabeth Chesang	Chair	9 <sup>th</sup> May 2024	-	6/6
Ms Zena Rashid*	Member	9 <sup>th</sup> February 2022	20 <sup>th</sup> October 2025	1/6
Mr. Victor Ochieng	Member	9 <sup>th</sup> February 2022	-	6/6
Ms. Mercy Mugure	Member	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	6/6
Mr. Bernard Orina	Member	8 <sup>th</sup> April 2025	-	6/6
Dr. Sylvia Mochabo	Member	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	6/6
Dr. Michael Munene	Member	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	6/6
Mr. Joseph K. Lerina	Member	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	6/6
Ms. Winfred Njoroge**	Rep-Inspectorate	10 <sup>th</sup> November 2023	-	6/6
Mr. Hassan Harun	Non-Executive Member	1 <sup>st</sup> December 2023	20 <sup>th</sup> January 2025	6/6

\*Member was unwell and later passed on in October 2024.

\*\*Attended Council meetings as a representative of the Inspectorate of State Corporations

**8.11.2 Council Committees, Responsibilities and Meetings**

The Council delegates certain functions to well-structured committees but without abdicating its responsibilities. The Council has developed a committee structure that assists in the execution of its duties, powers and authorities.

The Committees are appropriately constituted drawing membership from amongst the Council members with appropriate skills and experience. The Chairperson of the Council, management and external parties/advisors

**Corporate Governance Statement (Continued)**

are required to attend the committee meetings only by invitation. Members of a committee should be issued with appointment letters containing their roles and responsibilities.

The Committees are expected to operate transparently, ensure full disclosure to the Council and conduct themselves within the rules and procedures set out by the Council. Matters deliberated during committee meetings should be presented to the full Council by the respective Chairpersons.

The Committees comprise: Finance and Procurement, Audit, Programmes, Human Resource and Administration. The responsibilities and attendance of meetings during the year are as summarized below:

**i) Finance and Procurement Committee**

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

The responsibilities of the committee are as follows:

1. Prepare detailed quarterly income and expenditure reports on the financial position of NCPWD and report to the Council quarterly.
2. Review annual budget and procurement plans for recommendation to the Council
3. Consider financial performance reports and review management responses and actions as appropriate
4. Ensure appropriate, prudent, sustainable and efficient use of NCPWD funds
5. Monitor the financial reporting process to ensure compliance with all regulatory requirements.
6. Bring to the Councils attention all financial matters and potential risk of which it has knowledge that may affect the current or future position of NCPWD.

The Committee meetings were attended as follows:

Name	Role	Date Appointed	Date Retired	Meeting attendance
Dr. Sylvia Mochabo	Chairperson	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	4/4
Mr. Bernard Orina	Member	9 <sup>th</sup> February 2022	-	4/4
Mr. Victor Ochieng	Member	9 <sup>th</sup> February 2022	-	4/4

**ii) Audit Committee**

The Committee supports the Council in overseeing audit and internal controls, and may issue instructions to management or make recommendations to the Council. Its responsibilities include:

1. Review the effectiveness of NCPWD’s compliance with laws and regulations.
2. Review and ensure the integrity of financial statements and appropriate accounting principles prior to approval by the Council.
3. Review the effectiveness of the NCPWD’s internal control systems and advise the Council on risks and mitigation measures.
4. Review audit reports and make recommendations to the Council.

The Committee meetings were attended as follows:

Name	Role	Date Appointed	Date Retired	Meeting Attendance
Dr. Michael Munene	Chairman	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	4/4
Mr. Victor Ochieng	Member	9 <sup>th</sup> February 2022	-	4/4
Mr. Joseph Lerina	Member	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2025	4/4

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**iii) Programmes, Human Resource and Administration Committee**

The Committee ensures that delegated tasks under the programmes department are performed and assist NCPWD 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:

1. Monitor and guide the overall Vision, Mission and Strategy for NCPWD
2. Oversee the implementation of NCPWD’s 2023- 2027 Strategic Plan, Annual Work Plans and Performance Contract.
3. Make proposals to the Council for enhancement of NCPWD’s programmes
4. Advise the Council on all matters regarding compliance with national, regional and international treaties on the rights of persons with disabilities
5. Oversee and monitor NCPWD’s governance framework policies
6. Review human resource instruments and career guidelines and recommend to the Council for approval.
7. Review succession planning with regards to the Executive Director and senior management appointments.
8. Address all disciplinary issues arising from the NCPWD’s staff

The Committee meetings were attended as follows:

Name	Role	Date Appointed	Date Retired	Meeting attendance
Ms. Mercy Mugure	Chairperson	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2022	4/4
Ms. Zena Rashid	Member	9 <sup>th</sup> February 2022	20 <sup>th</sup> October 2024	1/4
Mr. Bernard Orina	Member	9 <sup>th</sup> February 2022	9 <sup>th</sup> February 2022	4/4
Ms. Winfred Njoroge*	Rep-Inspectorate	10 <sup>th</sup> November 2023	-	4/4

*\*Attended Council meetings as a representative of the Inspectorate of State Corporations*

**8.12 Council Effectiveness and Evaluation**

Council members conduct self-evaluation of their performance annually as guided by Mwongozo. Under Mwongozo the Council determines its performance criteria and the evaluation outcomes which forms the basis for renewal for a second and final term. The evaluation covers the Council as a whole, its committees, individual members, the chairperson, the Executive Director, Internal Auditor and the Corporation Secretary.

Council evaluations are conducted every Financial Year. It is the responsibility of the oversight body which is the State Corporation Advisory Committee to facilitate the annual evaluation. Before evaluation, the previous evaluation report has to be submitted to the Council for their perusal and scrutiny. The evaluation for FY 2023-2024 was done on 25<sup>th</sup> July 2024.

The criteria used for evaluation is as follows:

1. Effective preparation for and participation at meetings
2. Understanding the Organization, mandate and strategic direction of NCPWD
3. Ability to take an independent view on matters brought for discussion
4. Communication with fellow Council members, management and stakeholders
5. Regular attendance of meetings
6. Keeping abreast with latest developments, including awareness and compliance with regulatory guidelines

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

The findings of the evaluation are taken into consideration for designing corrective actions and training courses for the Council. The Council members received their evaluation reports from the State Corporation Advisory Committee (SCAC) from 9<sup>th</sup> -11<sup>th</sup> December 2024 and developed a performance improvement plan on the identified areas which included development of policies and procedures on succession planning and Corporate Social Responsibility.

#### **8.13 Council Induction and Continuous Skills Development**

During the year under review, a competency needs assessment was carried out during the annual evaluation and an annual development plan prepared to address identified gaps. The Council attended a capacity building program organized by the Head of Public Service and Chief of Staff for Chairpersons, Board members, CEOs, Corporation Secretaries and Internal Auditors of public institutions on how to develop transformed Regulatory Authorities and Agencies (RAAs) whose hallmark is citizen-centric service delivery, community engagement, efficiency and effectiveness, probity, results-based, and capable institutions from 15<sup>th</sup>-18<sup>th</sup> September 2024 at Kenya School of Government.

Further, members were sensitized on productivity and improvement measure of effectiveness and efficiency with which the Organization transforms its input into output with the aim of identification and elimination of waste. During this period, the Council members were also trained on their responsibilities and strategic functions in line with Mwangozo code of Governance.

NCPWD held orientation and induction forums for its new Council members at the point of entry to familiarize them with NCPWD programmes and services, their responsibilities as Council members, general principles of corporate governance and Board practices.

#### **8.14 Governance Audit**

The Council undertakes governance audit of NCPWD annually. The purpose of the audit is to ensure that the Council conforms to the highest standards of good governance. The governance audit covers the following parameters among others:

1. Leadership and strategic management
2. Transparency and disclosure
3. Compliance with laws and regulations
4. Communication with stakeholders
5. Board independence and governance
6. Board systems and procedures
7. Consistent stakeholder's value enhancement and
8. Corporate social responsibility and investment

#### **8.15 Relationship with Stakeholders**

The Council 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.

During the year, the Council promoted electronic communication by regularly publishing documents on its website ([www.ncpwd.go.ke](http://www.ncpwd.go.ke)) and ensuring it remained interactive and informative. Additionally, the Council convened various stakeholder forums to share progress updates and gather feedback on the implementation of its activities and programmes.

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

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**Corporate Governance Statement (Continued)**

**8.16 Compliance with Laws, Regulations and Standards**

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

**8.17 Procurement**

NCPWD 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 assistive devices (Tricycles, KAFOS, Special seats, Tough riders, Moody cruisers)	Association for the Physically Disabled of Kenya	25/09/2024	32,706,150
2	Supply and delivery of 10,000 bottles of Sunscreen Lotions SPF 50+ for children	Joydan General Supplies Limited	19/09/2024	27,500,000
3	Supply and delivery of 8,000 bottles of Sunscreen Lotions SPF 50+ for adults	Amazing Jenga Creators Limited	19/09/2024	22,080,000
4	Provision of medical insurance cover for Staff and Council members	AAR Insurance Limited	26/09/2024	21,504,008
5	Supply and delivery of assistive devices (above-knee prosthesis and hip disarticulation)	Gateway Prosthetics & Orthotics Ltd	25/09/2024	16,140,000
6	Supply, installation, configuration, and maintenance of NCPWD ERP System	DSL Systems & Solutions Limited	06/12/2024	15,615,842
7	Provision of essential drugs and diapers	Kenya Medical Supplies Authority	30/04/2025	15,165,114
8	Provision of therapy services	Association for the Physically Disabled of Kenya	30/04/2025	11,230,000
9	Provision of eyecare services – 500 eyeglasses for Persons with Albinism	Moi Avenue Outpatient Centre Limited	19/08/2024	11,225,000
10	Supply and delivery of 54 Laptops	Maryneg Solutions Limited	09/09/2024	8,910,000

## **9. Management Discussion and Analysis**

The discussion and analysis report presented herein provides highlights of the National Council for Persons with Disabilities' activities for the FY 2024/25. 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 now repealed and replaced by the Persons with Disabilities Act No 4 of 2025. The highlights of the achievements are as follows:

### **9.1 Persons with Severe Disabilities Cash Transfer Programme**

The Persons with Severe Disabilities Cash Transfer Programme (PWSD-CT) is one of the national cash transfer schemes within the tax-financed Inua Jamii Programme of the Kenyan government. The programme targeted 57,878 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.

Under this programme, NCPWD provides each beneficiary household with a monthly stipend of Ksh 2,000, regardless of the number of persons with severe disabilities in the household. During the year, NCPWD disbursed a total of Ksh. 1,490,268,000 to 63,877 households with persons with severe disabilities via MPESA through KCB Bank.

In addition, NCPWD conducted a training for 200 caregivers of PWSD-CT on positive parenting and caregiving. The training was done in Garissa and Kilifi Counties, earmarked as the pilot Counties for the National Positive Parent Programme.

### **9.2 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, skin cancer screening and treatment of persons with albinism 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.

During the year, NCPWD provided sunscreen lotions to 3,800 persons with albinism, offered eye care services to 500 persons with albinism, conducted skin cancer screening for 2,431 and facilitated payment for skin cancer treatment for 14 beneficiaries across the country. Additionally, NCPWD procured 20 cryotherapy equipment distributed to 20 health facilities in 20 counties. This initiative is aimed at enhancing access to cryosurgery, a vital procedure to the treatment and prevention of skin cancer among persons with albinism.

### **9.3 Autism and Other Related Developmental Disabilities Programme**

This Autism and Other Related Developmental Disabilities (ARDD) Programme focuses on delivery of essential therapeutic interventions namely, therapy services, specialised diagnostic testing, essential drugs, diapers and incontinence management products to ARDD beneficiaries. These interventions promote quality of care and improved health outcomes for the target population.

During the year, NCPWD carried out a number of activities to support persons with ARDD which include:

1. Identified and mapped 2,437 persons with ARDD for therapy and essential drugs.
2. Collaborated with the Kenya Medical Supplies Authority (KEMSA) to implement a pilot initiative within Nairobi County that provided essential medications to 4,768 beneficiaries. Cumulatively, NCPWD provided essential drugs to 6,941 beneficiaries.
3. To enhance supply chain efficiency and data integration, NCPWD developed reporting tools to track dispensing of essential supplies, therapy services and specialized diagnostic tests via the Kenya Health Information System (KHIS). Additionally, NCPWD facilitated the training of Nairobi County pharmacists, clinical officers, and health records personnel through the Ministry of Health, equipping them with the requisite competencies to operationalize the new system.
4. Provided therapy services to 15,884 beneficiaries including support to learners with disabilities enrolled in schools that offer therapy services, thereby reinforcing inclusive education. In addition, NCPWD engaged partners to implement home-based therapy outreach initiatives. As part of this community-driven

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

approach, parents and caregivers were trained on administering basic therapeutic interventions utilizing locally available resources. This empowerment model has enhanced continuity of care, promoted self-reliance, and fostered greater community involvement in the wellbeing of persons with developmental disabilities.

5. Provided diapers and other incontinence management products to 6,679 beneficiaries. This intervention underscores the programme's commitment to enhancing the dignity, comfort, and quality of life of the beneficiaries.

#### **9.4 The National Development Fund for Persons with Disabilities**

The National Development Fund for Persons with Disabilities (NDFPWD) as established in section 32 of Persons with disabilities Act, No. 14 of 2003 (as repealed in Section 89(2)(3) of Persons with Disabilities Act, No. 4 of 2025) is a fund administered for the benefit of persons with disabilities in Kenya. NCPWD implements several programmes aimed at improving the wellbeing of persons with disabilities. These include:

##### **9.4.1 Linking Persons with Disabilities Self Help Groups to Available Funding Opportunities**

This programme is designed to foster economic self-reliance among groups of persons with disabilities and their caregivers by facilitating access to targeted financial opportunities. This includes linkage to affirmative action funding opportunities such as the Women Enterprise Fund (WEF), Youth Enterprise Development Fund (YEDF), National Government Affirmative Action Fund (NGAAF), UWEZO Fund, and other relevant County Government funding initiatives. Through this intervention, the programme seeks to bridge economic disparities and promote inclusive development that is responsive to the needs and aspirations of the disability community. During the year, 1,076 self-help groups were linked to funding opportunities.

##### **9.4.2 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. NCPWD has engaged KCB Bank Kenya Limited to administer the LPO financing funds on its behalf. During the year, 25 businesses registered under AGPO framework were supported.

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

This programme aims to enhance the quality of life for persons with disabilities by providing start-up capital to facilitate the initiation or expansion of their businesses, alongside capacity-building programmes focused on developing skills in entrepreneurship, financial literacy, and sustainable business practices.

During the year, NCPWD provided start-up capital to 249 persons with disabilities who had earlier been supported with various tools of trade. In addition, 389 persons with disabilities and their caregivers received financial literacy and business development training to support sustainable enterprise growth and economic self-reliance. Of these, 225 participants were supported through the NCPWD-F-XPESA partnership, while 164 were trained under the NCPWD-UN Women collaboration. These interventions were delivered through structured training programmes.

##### **9.4.4 Education Assistance Programme**

Education remains one of the most powerful equalizing forces, serving as a catalyst for social inclusion and economic advancement for persons with disabilities. In alignment with this vision, the Education Assistance Support Programme is designed to promote equitable access to quality education by enhancing enrolment, retention, and completion rates among learners with disabilities.

This programme aims to equip beneficiaries with the requisite knowledge, skills, and professional competencies necessary to attain meaningful employment and lead independent, dignified lives through

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

provision of education grants and scholarships to learners in primary, secondary and tertiary education, thereby removing key economic barriers and fostering a more inclusive learning environment.

NCPWD also targets bright and needy children whose parents or guardians are registered persons with disabilities, with the aim of uplifting their households and securing their future through improved access to education and eventual employment, thereby reducing vulnerability. During the year, NCPWD reaffirmed its commitment to inclusive education through the USTAWI Scholarship Programme, an integrated framework consolidating all scholarship initiatives it administers with its partners.

These scholarships include:

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

During the year NCPWD awarded scholarships to 4,382 learners with disabilities. Further, in collaboration with institutional partners, NCPWD mentored 2,105 learners with disabilities across various educational institutions under the Tunza Mentorship Programme. These include, Thika School for the Blind (Primary and Secondary), Nyangoma Institute for the Deaf, Mosoriot Teachers College, University of Eldoret, Great Lakes University, Taita Taveta University, Mount Kenya University, Konoin Technical Training Institute and St. Paul's Charera School for the Deaf (Primary and Secondary).

Additionally, NCPWD undertook targeted capacity-building initiatives for mentors, equipping them with the requisite knowledge, skills, and methodologies to effectively support and guide mentees throughout the mentorship journey. To uphold programme integrity and educational quality, all mentorship materials employed were rigorously reviewed and validated to ensure full alignment with the Ministry of Education's mentorship guidelines.

#### **9.4.5 Infrastructure and Equipment Support to Learning Institutions**

This programme is designed to promote the growth, sustainability, and effectiveness of institutions and Organizations that offer educational and social care services to persons with disabilities. Its core objective is to expand enrolment capacity while enhancing the quality of educational outcomes for learners with disabilities.

Support is extended to a range of establishments, including Special Schools, Special Units within mainstream institutions, as well as Social Service and Care Institutions. Through targeted financial and technical assistance, the programme seeks to build institutional resilience, improve service delivery, and foster inclusive environments that uphold the rights and dignity of persons with disabilities. During the year, NCPWD supported 23 institutions with equipment grants to strengthen the learning environment that address the diverse needs of learners with disabilities.

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

### **9.4.6 Assistive Devices & Services**

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

#### **i) Provision of assistive devices**

This programme aims to improve mobility and independent living of persons with disabilities. During the year, NCPWD provided assistive devices to 4,924 persons with disabilities. Additionally, 4,028 beneficiaries were provided with assistive devices through donations from NCPWD partners.

#### **ii) 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, NCPWD provided orientation training support to 87 persons who had acquired disabilities.

#### **iii) Kenya Sign Language Training Programme**

This programme seeks to improve access to services by the Deaf 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, NCPWD sponsored 375 public officers offering essential services for Kenya Sign Language (KSL) training in eight (8) regional training centers.

### **9.4.7 Registration of Persons with Disabilities**

Registration plays a critical role in generating data and statistics on persons with disabilities in Kenya and facilitates their access to government services. During the year, NCPWD continued nationwide registration efforts, resulting in the registration of 88,575 persons with disabilities into its database. Additionally, in collaboration with the Kenya Revenue Authority (KRA) and the Ministry of Health, NCPWD vetted 12,643 persons with disabilities for tax exemption of whom 9,715 were recommended to KRA for income tax exemption.

## **9.5 Public Information, Advocacy and Awareness Creation**

Access to accurate and inclusive information is essential in helping the public make informed decisions in their daily lives. It also enhances their understanding of rights and privileges, allowing persons with disabilities to navigate and participate in society. Recognizing this, NCPWD continued to provide information in accessible formats, ensuring that all members of the public, regardless of ability, engage with and benefit from its services.

NCPWD plays a crucial role in empowering persons with disabilities by providing consistent and accessible information across multiple platforms. These include social media, mainstream media, public forums, and meetings. Through these channels, it promotes informed decision-making, raises awareness on disability rights and enhances public understanding of its programs and services.

Complementing these efforts, advocacy, lobbying and public awareness campaigns remain central to NCPWD's mission of protecting the rights of persons with disabilities. In carrying out these activities, it not only highlighted disability rights on national and county platforms but also created broad awareness on the challenges and needs faced by persons with disabilities. Through its Advocacy Awareness Programme, it supports National Organizations of Persons with Disabilities (OPDs), helping them build platforms for dialogue, pilot innovative initiatives and influence policy decisions. This initiative is a strategic tool for mainstreaming disability issues across all levels of governance and society.

During the year, NCPWD collaborated with 116 Organizations and institutions to observe disability days and events aimed at promoting disability inclusion. These included, World Autism Awareness Day held on April 2, 2025 in Nakuru County; International Albinism Awareness Day held on June 13, 2025, in Uasin Gishu County

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

and International Women's Day held on March 8, 2025 in Homa Bay County. These events provided platforms for dialogue, education, and celebration, reaching diverse communities and fostering public engagement around disability rights.

NCPWD also engaged media to publicize and enhance awareness on its activities. These included coverage of the unveiling of the Persons with Disabilities Act 2025 and press briefings held during World Autism and Albinism Awareness Days. The media houses engaged included Citizen TV, NTV, KTN News, TV47, K24, Spice FM, Radio Maisha, KBC Channel One and various regional broadcasters including Ejok FM in Turkana and Sidai FM in Narok. Media coverage also included the Mini Global Disability Summit held in February 2025, and the launch of MPesa payments of Inua Jamii programme on Cash Transfers. In addition to engaging the conventional media, NCPWD also maximized its social media presence to share timely updates and raise awareness on its programmes and services.

NCPWD, in collaboration with CBM International, Catholic Relief Services (CRS), KCB, Light for the World and other stakeholders, organized and held NCPWD's 20th Anniversary celebrations. To mark this milestone, County Disability Dialogues were conducted across all 47 counties providing a platform for stakeholders at the county level to articulate their perspectives on various disability-related issues. These celebrations culminated in a Gala Dinner, honouring persons and Organizations that have significantly contributed to advancing the cause of disability inclusion. Additionally, in partnership with other Organizations, NCPWD commemorated the International Day of Persons with Disabilities in Bungoma County.

Further, NCPWD produced a 20-minute documentary along with a 7-minute popular version showcasing its success stories. Additionally, five short video clips were developed and shared across its social media platforms. NCPWD also produced a mentorship-focused infomercial, which was published on its official YouTube channel.

To evaluate the effectiveness of its services and ensure continuous improvement, NCPWD partnered with the Kenya National Bureau of Statistics (KNBS) to conduct a Customer Satisfaction Survey across 11 counties. The findings, compiled in a draft report submitted by KNBS, are currently under review and will be validated for implementation in the next financial year.

#### **9.6 Disability Mainstreaming**

During the year, NCPWD continued to carry out various activities to promote disability inclusion in private and public sectors. An Annual Report on the Status of Disability Inclusion in Public Service for the FY 2023/2024. This constituted analysis of reports submitted by 175 Ministries, Departments and Agencies. Following the enactment of the Persons with Disabilities No. 14 of 2025 Act, MDAs are required, vide Circular REF: OP/CAB/9/204 dated 23<sup>rd</sup> June 2025 by the Chief of Staff and Head of Public Service, to report on the implementation of provisions of the Act. NCPWD developed the Performance Indicator on Disability Inclusion for the FY 2024/2025 and circulated it to all MDAs for implementation.

Further, NCPWD continued to promote employment of persons with disabilities by registering 448 employers and 6,338 job seekers with disabilities on its Career Portal. It also participated in the 8th Annual Regional Conference on Shaping pathways to future jobs organized by Kenya Institute for Public Policy Research and Analysis (KIPPRA) at Kenya School of Government. Further, NCPWD collaborated with International Labour Organization (ILO) in the development of guidelines on employment of persons with disabilities in the private sector. NCPWD also organized workshop for Human Resource and Administrative professionals from MDAs to sensitize them on inclusive employment and workplaces.

NCPWD conducted digital accessibility audits for 315 websites for MDAs, and carried out accessibility audits on the built environment for (8) eight MDAs. Additionally, NCPWD held both virtual and in-person training and sensitization sessions to build the capacity of 143 MDAs on disability inclusion and reporting. In addition, 16 staff of Huduma Centers were trained on inclusive service delivery.

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**Management Discussion and Analysis (Continued)**

NCPWD also continued to work with stakeholders to improve the accessibility of transport and related facilities. To this end, it engaged Kenya National Highways Authority (KeNHA) as a follow up on implementation of recommendations of the accessibility audit conducted on Waiyaki way access to NCPWD offices.

In collaboration with the Kenya National Public Health Institute, a research protocol on disability inclusion in emergency response during disease outbreaks was developed. NCPWD also signed a Memorandum of Understanding (MoU) with Marie Stopes Kenya to contribute to the development of Disability-Inclusive National Guidelines for the provision of Sexual and Reproductive Health (SRH) services and to facilitate service delivery by the Organization. Additionally, a baseline survey on Family Planning and Reproductive, Maternal, Newborn, Child, and Adolescent Health (RMNCAH) was conducted by the International Centre for Reproductive Health.

**9.7 Access to Government Procurement Opportunities**

The Access to Government Procurement Opportunities (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. Out of the total NCPWD FY 2024/2025 procurement budget of Ksh. 425,204,000, Ksh 129,987,003 (30.57%) was awarded to enterprises owned by the youth, women and persons with disabilities, against a target of Ksh. 127,561,200 (30%).

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

Category	Award in Ksh.	% Achievement
Persons with Disabilities	43,017,917	10.12%
Youth	43,260,798	10.17%
Women	43,708,288	10.28%
<b>Total amount awarded to AGPO group</b>	<b>129,987,003</b>	<b>30.57%</b>

**9.8 Monitoring Programmes and Activities**

Monitoring of NCPWD activities continued in the counties mainly on programme activities. The findings and recommendations of monitoring are used to improve the services offered by NCPWD and also track how desired target outputs are being achieved through implementation.

During the year, NCPWD conducted monitoring of five key programmes namely the Albinism Support Programme, ARDD Programme, Education Scholarship Programme, Start-Up Capital Programme, and the Cash Transfer Programme for Persons with Severe Disabilities across 16 counties. The key findings and recommendations from these exercises were shared with the respective departments for action and improvement.

Notable recommendations included mapping beneficiaries of the Albinism Support Programme to their nearest health facilities, ensuring timely disbursement of school fees under the Education Scholarship Programme, and notifying beneficiaries once disbursements are made. It was also recommended that County Disability Officers be allowed to track education beneficiaries in the Management Information System (MIS). The Start-Up Capital Programme, was advised that eligible beneficiaries to receive both tools of trade and start-up capital concurrently, along with regular follow-ups to monitor business progress and provide ongoing support.

To improve efficiency and effectiveness in service delivery, the Internal Audit Department conducted three audits on Human Resource and Administration Department, Start-up capital programme, Scholarships and Bursaries for the ARDD Programme and Assistive Devices. Reports were prepared and recommendations made to improve their operations.

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

### **9.9 Training and Capacity Building of Staff**

Continuous training and capacity building for staff is critical in enhancing service delivery. During the year, NCPWD trained 34 staff on various courses identified through the Training Needs Assessment and Staff Appraisals, and all staff were also sensitized on mental health.

NCPWD engaged 280 students on attachment, and 49 interns under the Public Service Internship Programme (PSIP) who were posted in various departments and counties. Further, during the year, two (2) Disability Services Officers were employed.

### **9.10 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 citizens. During the year, registration of Organizations for/of persons with disabilities was onboarded on the eCitizen platform. This brings to a total of three services so far onboarded. This milestone not only reflects NCPWD's dedication to inclusivity and efficiency but also marks a significant step in making essential services easily accessible to all members of the public. Building on this success, NCPWD is now committed to automating and digitizing more services.

Further, NCPWD is implementing in phases digitalization of human resource administration, supply chain management, and finance functions through an Enterprise Resource Planning (ERP) system. Piloting was successfully completed, and the system will go live beginning July 2025. NCPWD also procured Secure Socket Layer (SSL) certificates as part of ensuring security of external facing applications. A Business Continuity Plan was also developed to ensure uninterrupted delivery of its services.

### **9.11 Implementation of the United Nations Convention on the Rights of Persons with Disabilities**

In realization of Article 4 (2) of the UNCRPD, NCPWD participated in the Global Disability Summit in Berlin, Germany, where the Kenyan Commitments were presented by the Principal Secretary of the State Department of Social Protection. The areas covered in the country commitment were; disability inclusion financing, inclusive education and training, inclusive employment and decent work, health equity, accessible infrastructure, political participation, community support and care systems and humanitarian and climate action.

NCPWD also participated in the development of the country's Position Paper presented at the 18<sup>th</sup> Conference of States Parties to the Convention on the Rights of Persons with Disabilities (COSP18), at the UN Headquarters, New York. The theme of the Conference was *“Enhancing public awareness of the rights and contributions of persons with disabilities for social development leading up to the World Social Summit”*.

To advocate for Access to justice as enshrined under Article 14 of the UNCRPD, NCPWD presented a position paper during the Africa Regional Conference on Access to Justice for Persons with Disabilities in Nairobi, Kenya. The aim of the conference was to identify common legal barriers that impede effective access to justice, share best practices, and advance advocacy and campaigns for legal reforms on effective access to justice for persons with disabilities in Africa.

To create awareness in accordance to Article 8 of the UNCRPD, NCPWD conducted several sensitization forums on the enactment of the Persons with Disabilities Act 2025 and the Persons with Disabilities National Policy 2024. The target audience was employers, Civil Society Organizations (CSOs), Judiciary, Parliament and the Public.

To enhance the rights of persons with disabilities to work on an equal basis with others in accordance with Article 27 of the UNCRPD, NCPWD in collaboration with the International Labour Organization developed guidelines to operationalize the legal provision of the 5% reservation of employment for persons with disabilities.

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

NCPWD in collaboration with the Directorate of Social Protection conducted a stakeholders' workshop to develop the implementation matrix for the Persons with Disabilities National Policy 2024. The participants were drawn from MDAs, Civil Society, Organizations of Persons with Disabilities (OPDs), Partners and Donors. These engagements were part of public participation as per the principles of good governance.

To ensure inclusivity in the development of legislation at both the national and county levels, NCPWD submitted a Memorandum on the draft Public Participation Bill 2024 to the Office of the Attorney General and the Department of Justice. NCPWD also submitted two memoranda to the Departmental Committee on Social Protection: one on the Breastfeeding Mothers Bill, which aims to provide a legal framework for mothers to breastfeed their children at the workplace, and another on the Social Assistance Act No. 24 of 2013 (amendment), which seeks to address the need for periodic reviews of financial assistance provided to elderly persons under social assistance services.

To ensure effective access to justice for persons with disabilities on an equal basis with others, as enshrined in Article 13 of the UNCRPD, NCPWD organized legal aid clinics in Nakuru and Kakamega counties. These clinics targeted persons with disabilities and their caregivers. The primary objectives of the clinics were to provide public legal education, raise awareness on disability rights, and disseminate information on NCPWD services.

To actualize Article 12 of the UNCRPD on equal recognition before the law, NCPWD organized a workshop for judicial officers, focusing on challenges faced by persons with disabilities in accessing justice, and develop measures to improve access.

#### **9.12 Partnerships**

In collaboration with the State Department for Social Protection and Senior Citizen Affairs, UNICEF, Kenya Institute of Special Education and County Government of Kisumu, NCPWD mapped children with disabilities in Kisumu County as part of UNICEF's Humanitarian Innovation Programme. The exercise focused on three core activities: disability registration, educational placement, and the provision of assistive devices. During the exercise persons with disabilities benefitted from various services including registration, provision of diapers and sanitary towels under the ARDD programme.

To support implementation of the new legal framework, NCPWD convened a high-level stakeholders' forum to discuss the provisions of the Persons with Disabilities Act, 2025. The meeting brought together representatives from MCDAs, Development Partners, Organizations of Persons with Disabilities (OPDs), Civil Society, and the Private sector. The forum provided a platform for unpacking the transformative provisions of the new law, fostering a shared understanding among stakeholders, and mobilizing coordinated action for its effective implementation across all sectors.

During the year, NCPWD continued to collaborate with various stakeholders to promote disability inclusion in all sectors of development through various activities. NCPWD in partnership with L'Oréal supported seven (7) persons with disabilities at Beauty Point College for Certificate course in Beauty. In partnership with Hope Mobility Kenya, NCPWD assessed and issued devices to 148 persons with disabilities in Mombasa and Kiambu counties.

NCPWD in partnership with the Ministry of Health and Council of Governors held a sensitization workshop with county directors of health, chairpersons and secretaries of Disability Medical Assessment Committees from 14 counties to strengthen the disability medical assessment process. The counties also received ICT equipment through the support of Christian Blind Mission to aid in their efforts to digitize the record-keeping of disability medical reports, which is in line with the 2022 Ministry of Health Disability Medical Assessment and Categorization Guidelines.

**Management Discussion and Analysis (Continued)**

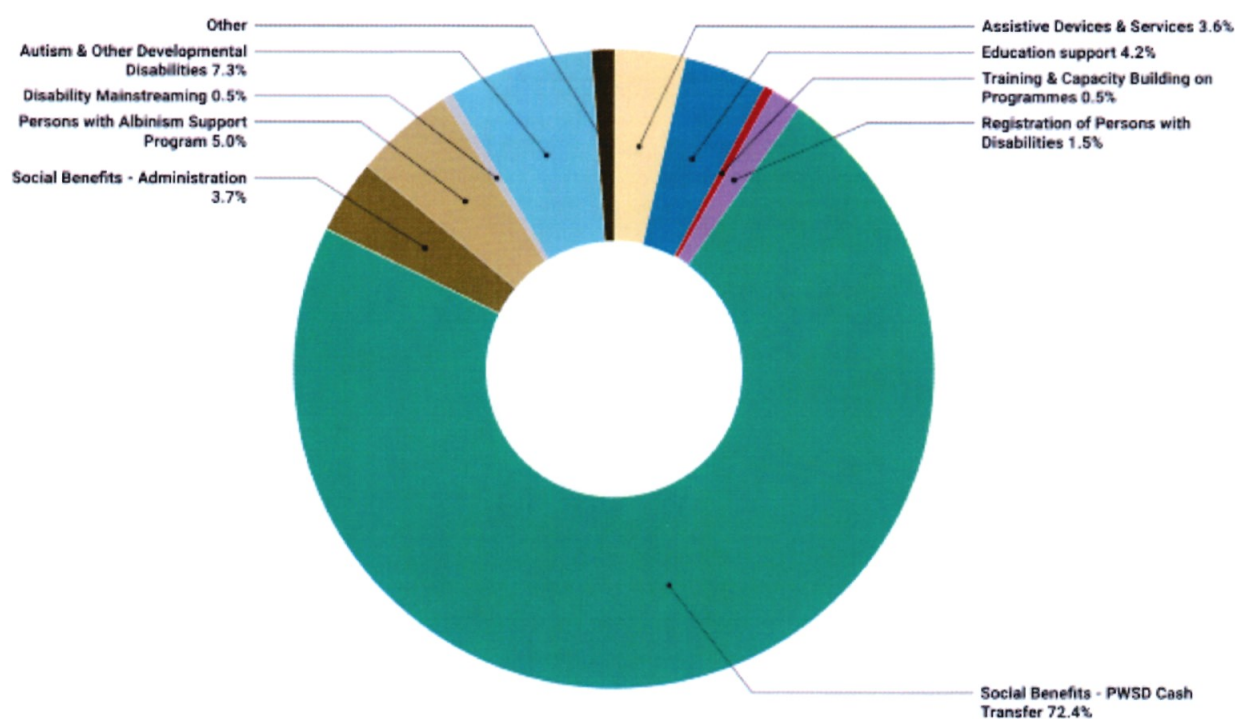
Through the support of UNICEF, NCPWD convened a workshop with the National Assembly Departmental Committee on Social Protection, chaired by Hon. Alice Ng'ang'a, CBS. The workshop focused on various disability inclusion initiatives, including progress made in finalizing the Persons with Disabilities Bill 2023 and providing support on recommendations outlined in the NCPWD/USAID Disability Landscape Analysis released earlier in the year.

To enhance the active involvement of County Governments in promoting disability inclusion, NCPWD in association with the Council of Governors (CoG) and UNICEF, conducted a series of engagements with county directors of social services and county executive committees responsible for social services. The objective of these engagements was to identify areas of synergy between NCPWD, CoG and the 47 county forums, ultimately leading to the development of a comprehensive county disability engagement framework.

**9.13 Financial Highlights**

**i) Programme performance at a glance**

The chart illustrates NCPWD's programmes expenditure for the FY 2024/25.

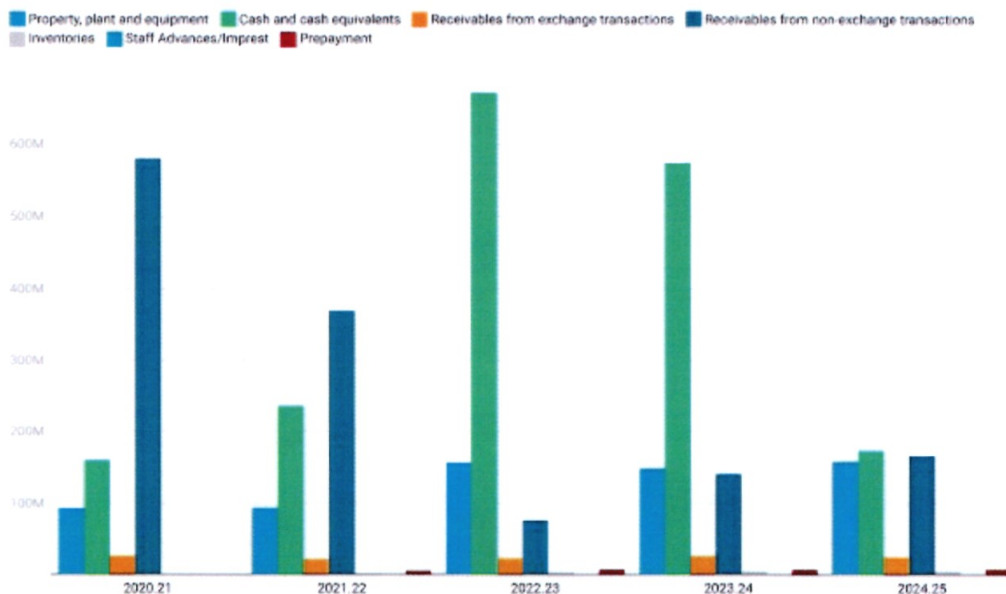


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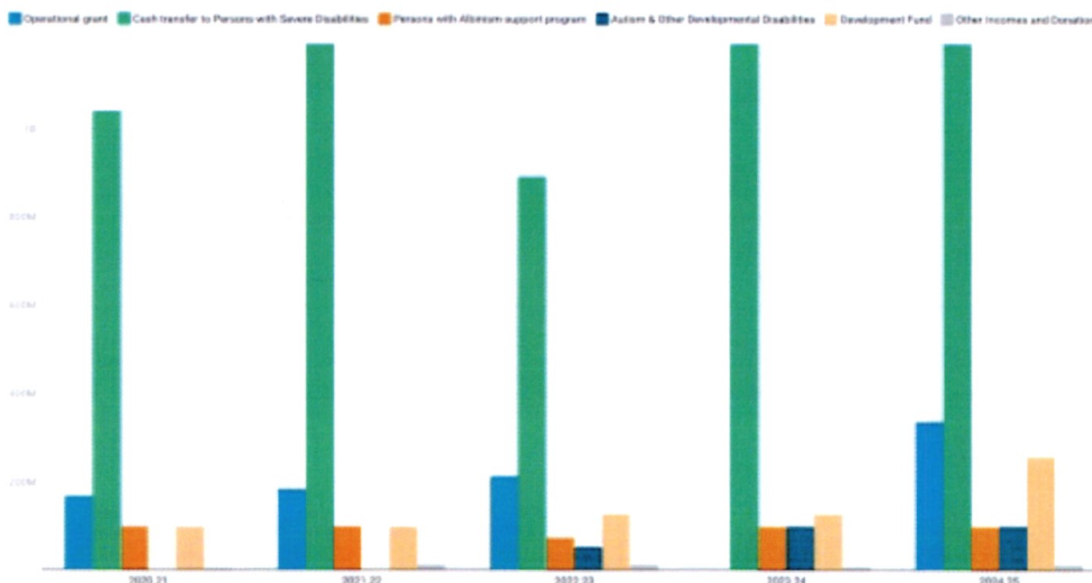
**ii) Assets**

The bar graph illustrates the trend i.e. growth/decline of NCPWD’s assets for the last five years.



**iii) Revenue**

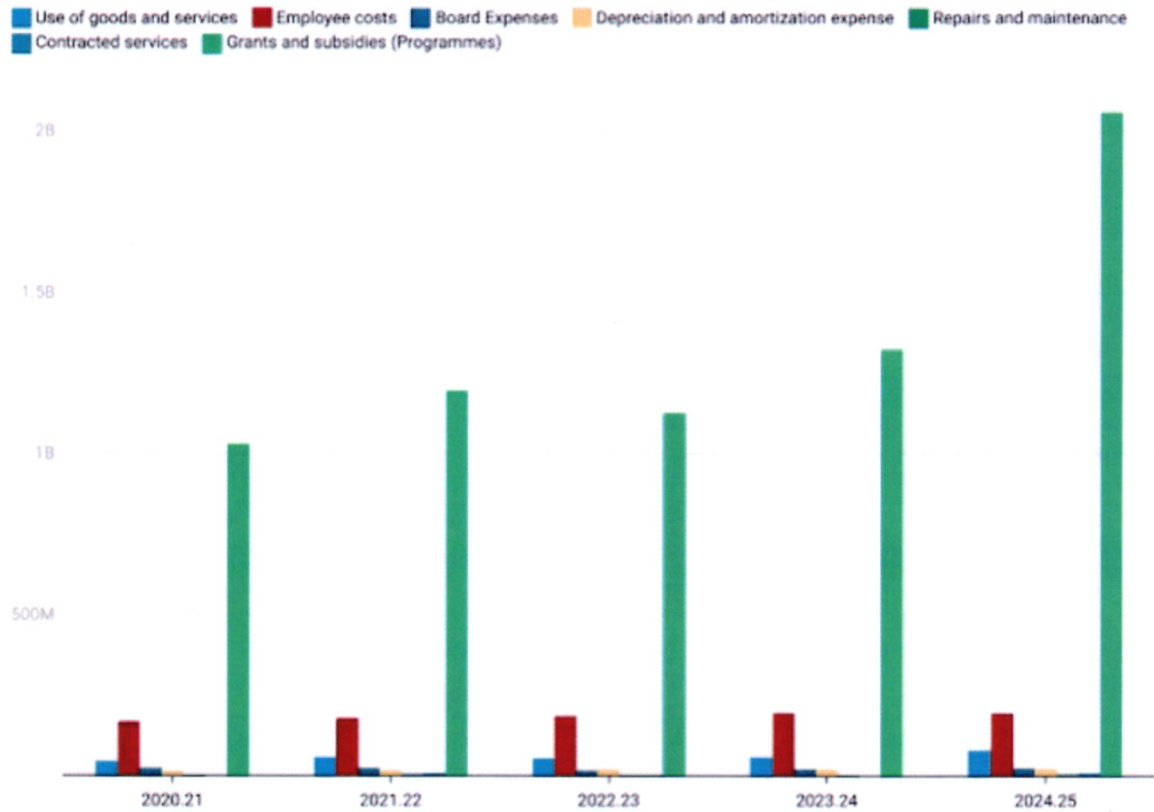
The bar graph illustrates the trend i.e. growth/decline of NCPWD’s revenues for the last five years.



Management Discussion and Analysis (Continued)

iv) Expenses

The bar graph illustrates the trend i.e. growth/decline of NCPWD's expenses for the last five years.



## **10. Environmental and Sustainability Reporting**

NCPWD reaffirms its commitment to sustainability as a core value in delivery of its mandate. We believe that environmental responsibility must go hand in hand with social justice and inclusion. By placing persons with disabilities and the community at large at the heart of our sustainability agenda, we contribute not only to the well-being of our beneficiaries but also to the health of our planet and future generations.

During the FY 2024/25, NCPWD deepened its commitment to sustainability by aligning its operations with the principles of environmental stewardship, social inclusion, and institutional resilience. This report outlines our environmental performance, sustainable development initiatives, and strategic vision for ensuring that disability inclusion is both equitable and environmentally conscious.

### **10.1 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.

During the year, NCPWD continued to demonstrate its commitment to promoting environmental sustainability, inclusivity, and institutional resilience. In alignment with the National Climate Resilience Strategy and inclusive environmental stewardship, 5,760 tree seedlings were planted in 20 special schools in eight (8) counties, greening institutions that support learners with disabilities. This reinforced environmental education among learners and contributed to localized climate mitigation. The counties include Nakuru, Nyandarua, Kisumu, Kisii, Nandi, Elgeyo Marakwet, Isiolo, and Bungoma.

NCPWD took part in a stakeholder's forum convened by the Technical Working Group responsible for developing the National Gender and Climate Change Action Plan (NGCCAP 2024–2027). This strategic engagement sought to advance the integration of gender and disability perspectives into national climate policies and frameworks.

To ensure multisector impact, NCPWD environmental committee collaborated with several partners and institutions, including the Kenya Forestry Research Institute (KEFRI), Kenya Forest Service (KFS), County Government of Bungoma, County Government of Isiolo and Christian Blind Mission (CBM). These partnerships fostered shared accountability in ecosystem restoration and environmental literacy.

In addition, NCPWD developed a draft Climate Change Action Plan to protect persons with disabilities from extreme weather impacts, promote inclusive disaster risk reduction and integrate medical aid strategies within climate disaster responses. The draft action plan is a strategic milestone in ensuring disability-inclusive climate policy development and service delivery.

NCPWD has sustained its efforts to ensure full automation of its services thus cutting down on printing paper and toners. This is in response to Sustainable Development Goals (SDGs) 13 on Climate Action that has seen it reduce the carbon footprint on its products, services and processes. This has been buttressed through integration of its ERP system to streamline internal operations, deployment of the E-Board platform for paperless board engagements, and onboarding of services onto the e-Citizen platform to enhance public accessibility. Altogether, this digital transformation reflects NCPWD's commitment to sustainable governance and responsive service delivery.

### **10.2 Employee Welfare and Wellness**

At NCPWD, we are committed to cultivating a work environment that prioritizes the dignity, health, and well-being of employees, Council members and their families. As an institution charged with championing the rights and inclusion of persons with disabilities in Kenya, we recognize that we must lead by example in creating an inclusive, accessible, and supportive workplace for our staff.

### **Environmental and Sustainability Reporting (Continued)**

Our employee well-being continues to be our utmost priority, where everyone is physically and mentally thriving, emotionally balanced, and socially connected. To this end, in recognition of the need for a healthy staff, NCPWD continued to provide medical insurance and general accident cover to its Council members, staff and their families and Group Life Cover for all staff.

The staff wellness committee partnered with House of Dentistry, a leading family dental clinic, to provide a complimentary dental wellness check-up for its staff. In addition to this initiative, NCPWD's Staff Welfare continued to support employees during important life events, including bereavement, weddings, and celebrations of birth.

In line with our commitment to empowering the workforce through continuous learning, we supported 34 staff members in pursuing various training programmes during the year. These training opportunities were designed to enhance service delivery, motivate employees, recognize employee value, and support career advancement within the Organization.

#### **10.3 Market Place Practices.**

During the year, NCPWD continued to uphold and strengthen responsible marketplace practices in all areas of its operations. These practices are embedded in its procurement policies and supplier engagement.

One of the key marketplace priorities has been to ensure that its procurement processes are not only transparent and accountable but also inclusive of businesses owned or led by persons with disabilities. This has been done through fair and accessible tendering procedures, targeted outreach, and support to Organizations of and for Persons with Disabilities (OPDs) seeking to participate in public supply chain. During the year NCPWD awarded tenders to Organizations of persons with disabilities totaling Ksh. 43,017,917 (10.12% of the total procurement budget). Additionally, NCPWD in collaboration with Anti-Counterfeit Authority conducted a sensitization forum on Access to Government Procurement Opportunities (AGPO) for 36 business owners with disabilities.

In addition to supplier diversity, NCPWD has emphasized ethical conduct and anti-corruption as critical components of its marketplace behaviour. All procurement and service contracts are guided by principles of value for money, fairness, and accountability. Staff and vendors are required to comply with strict ethical standards, and all procurement decisions are subject to audit and public scrutiny. NCPWD maintains clear grievance mechanisms to allow suppliers or stakeholders to report malpractice or conflict of interest, reinforcing a culture of transparency.

#### **10.4 Corporate Social Responsibility / Community Engagement**

As part of its ongoing commitment to promoting sustainable development, NCPWD continued to engage OPDs in environmental conservation efforts throughout the year. OPDs actively participated in greening initiatives, such as tree planting exercises held during the International Day of Persons with Disabilities and Albinism Awareness Day celebrations. Learners with disabilities were also engaged in tree planting exercises in various special schools. These activities not only contributed positively to environmental preservation but also fostered the inclusion of persons with disabilities in broader community development programmes. By positioning them as active participants rather than passive beneficiaries, NCPWD aimed to shift public perceptions of disability and encourage inclusive citizenship.

In line with Article 13 of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD), which guarantees equal access to justice, NCPWD organized free legal aid clinics in Nakuru and Kakamega counties. These clinics served 125 persons with disabilities and their caregivers, and the local community at large. The primary objectives were to offer legal advice on various issues, promote legal education, and raise awareness about disability rights. In organising the clinics, NCPWD collaborated with key partners including the Office of the Ombudsman, Federation of Women Lawyers Kenya (FIDA Kenya), National Gender and Equality Commission (NGEC), Kituo cha Sheria, National Legal Aid Services, and the

**Environmental and Sustainability Reporting (Continued)**

Office of the Attorney General.

**10.5 Youth Mentorship**

During the year, NCPWD made notable progress through its Tunza Mentorship Programme, a strategic initiative aimed at fostering personal and professional development of youth with disabilities. The programme was designed to impart essential skills and knowledge and also to cultivate confidence, leadership, and a sense of identity and inclusion among its participants.

This programme reached 2,105 youth with disabilities across multiple counties. The mentorship sessions addressed diverse thematic areas such as career development, entrepreneurship, personal branding, mental health awareness, and civic engagement. These components were carefully curated to respond to the specific needs of youths with disabilities and equip them with the tools necessary for holistic growth.

## **11. Report of the Council**

The Council submits their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the NCPWD affairs.

### **Principle Activities**

The principal activities of the NCPWD are:

1. Advise on, and enforce accessibility, reasonable accommodation and non-discrimination for persons with disabilities.
2. Advise on policy, legal, and strategic frameworks, and mobilize resources to promote disability inclusion by enhancing access to services, education support, assistive devices, healthcare, housing, economic empowerment, rehabilitation, accurate data, and inclusive disaster management for persons with disabilities.
3. Advise on systematic collection, analysis and use of national statistics and disaggregated data on issues relating to persons with disabilities;
4. Provide information and technical assistance to institutions, associations and Organizations concerned with the rights, habilitation and rehabilitation of persons with disabilities.
5. Advise on the relative priorities to be given to the implementation of national and international human rights instruments on persons with disabilities.
6. Create public awareness and education on the rights of persons with disabilities.
7. Carry out and publicize research on any matter relating to human rights of persons with disabilities.
8. Establish and maintain linkages and networking with local and international Organizations, including Organizations of and for persons with disabilities.
9. Promote the establishment of self-help Organization and the setting up of specific projects for the benefits of persons with disabilities.

### **Results**

The results of the National Council for Persons with Disabilities for the year ended June 30, 2025 are set out on page 1 to 5.

### **Council**

The members of the Council who served during the year are shown on page ix to xii in accordance with Persons with Disabilities Act 2025. During the year ended 30 June 2025, the former Executive Director, Mr. Harun Maalim Hassan resigned.

### **Auditors**

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

By Order of the Council



Ms. Cynthia Monyenye  
Ag. Corporation Secretary

Date..... 02/12/25.....

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
**Annual Report & Financial Statements**  
**For the year ended June 30, 2025**

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**12. Statement of Council's Responsibilities**

Section 81 of the Public Finance Management Act, 2012, Section 14 of the State Corporations Act and Section 53-55 of Persons with disabilities Act, 2025 require the Council to prepare annual report and financial statements in respect to NCPWD, which gives a true and fair view of the state of affairs of NCPWD at the end of the financial year and the operating results of NCPWD for that year. The Council members are also required to ensure that NCPWD keeps proper accounting records which disclose with reasonable accuracy the financial position of NCPWD. Members are also responsible for safeguarding the assets of NCPWD.

The members are responsible for the preparation and presentation of NCPWD financial statements, which give a true and fair view of the state of affairs of NCPWD for and as at the end of the financial year ended on June 30, 2025. 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 NCPWD; (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 NCPWD; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The members accept responsibility for NCPWD 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, 2025. The members are of the opinion that NCPWD financial statements give a true and fair view of the state of NCPWD transactions during the financial year ended June 30, 2025 and of NCPWD financial position as at that date.

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

Nothing has come to the attention of the members to indicate that NCPWD 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 NCPWD's financial statements were approved by the Council on 27 August 2025 and signed on its behalf by:



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



**Ms. Eva Waithirah Njoroge**  
**Ag. Executive Director**

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES FOR THE YEAR ENDED 30 JUNE, 2025**

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### PREAMBLE

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of National Council for Persons with Disabilities set out on pages 1 to 36, which comprise of the statement of financial position as at 30 June, 2025 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 National Council for Persons with Disabilities as at 30 June, 2025 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 Persons with Disabilities Act, 2025 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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. Long Outstanding Payables**

The statement of financial position and as disclosed in Note 26 to the financial statements reflects trade and other payables totaling Kshs.18,559,483 as at 30 June, 2025. However, review of ageing analysis provided revealed that the payables were over three years. It is not clear why the payables that ought to have formed part of the first charge in the current financial year have not been paid to date.

Failure to settle bills during the year to which they relate to adversely affects the budgetary provisions for the subsequent year as they form a first charge.

#### **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.25,190,160 which includes receivable balance of Kshs.16,353,440 or 61% which were over three (3) years.

Further included in receivables from exchange transactions balance of Kshs.25,190,160 is Kshs.5,759,197.50 advanced to various persons with disabilities to raise capital through Local Purchase Order (LPO) and Local Service Order (LSO) financing. As previously reported, the procuring entities were required to channel sales proceeds through the Council to prevent debtors from defaulting. To the contrary, the procuring entities paid the debtors directly resulting in nonrepayment of the amount.

In the circumstances, the recoverability of the long outstanding receivables from exchange transactions of Kshs.5,759,197.50 could not be confirmed.

### **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 Audit Matters**

In the prior years' audit report, several issues were raised under the Report on the Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public Resources respectively. Review of the status during audit of the Council in 2024/2025 revealed that the following matters remained unresolved.

<b>No</b>	<b>Audit Issue</b>
1.	Budgetary Control and Performance
2.	Long Outstanding Receivables from Exchange Transactions
3.	Missed Performance Targets
4.	Staff Earning Less Than One Third of Basic Salary

### **Other Information**

The Management is responsible for the Other Information set out on page vi to xlv which comprise of Key entity Information and Management, the Council Information, Key Management Team, Chairperson's Report, 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 Council and the Statement of Council's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council 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. I have nothing to report in this regard.

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 conclusion thereon.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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 year ended 30 June, 2025 revealed that, nine (9) 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 states 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 circumstance, management is breach of the law.

The audit was conducted in accordance with ISSAIs 3000 and 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, 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 ISSAIs 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and the Council**

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 Council ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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 Council is responsible for overseeing the National Council for Persons with Disabilities 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 of 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

09 December, 2025

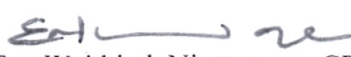
**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
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14. Statement of Financial Performance for the year ended 30 June 2025


	Note	2024-2025	2023-2024
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other Government entities	6	1,986,000,008	1,811,144,033
Public contributions and donations	7	5,824,000	2,130,099
		<b>1,991,824,008</b>	<b>1,813,274,132</b>
<b>Revenue from exchange transactions</b>			
Other income	8	6,431,934	5,263,343
		<b>6,431,934</b>	<b>5,263,343</b>
<b>Total revenue</b>		<b>1,998,255,942</b>	<b>1,818,537,475</b>
<b>Expenses</b>			
Use of goods and services	9	80,022,096	60,484,133
Employee costs	10	195,286,275	194,430,771
Board Expenses	11	25,127,063	23,487,247
Depreciation and amortization expense	12	23,407,526	19,753,380
Asset write-off	13	248,033	525,184
Repairs and maintenance	14	7,547,560	4,782,879
Contracted services	15	11,285,883	3,337,709
Grants and subsidies (Programmes)	16	2,058,719,104	1,324,072,858
<b>Total expenses</b>		<b>2,401,643,540</b>	<b>1,630,874,162</b>
<b>Other gains</b>			
Gain on sale of assets	17	133,126	70,000
<b>Surplus/(Deficit) before Tax</b>		<b>(403,254,472)</b>	<b>187,733,313</b>
Taxation	18	-	(2,722,280)
<b>Net Surplus/(Deficit) for the year</b>		<b>(403,254,472)</b>	<b>185,011,033</b>

The notes set out on pages 6 to 31 form an integral part of the Financial Statements

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

  
 Ms. Eva Waithirah Njoroge  
 Ag. Executive Director

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

  
 Mrs. Elizabeth Chesang  
 Chairperson of the Council

Date 02/12/25

Date 02/12/25

Date 3/12/25


NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES  
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15. Statement of Financial Position as at 30 June 2025

	Note	2024-2025	2023-2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	19	172,391,755	573,792,514
Receivables from exchange transactions	20	25,190,160	26,953,074
Receivables from non-exchange transactions	21	165,500,000	140,136,992
Inventories	22	5,112,393	5,102,135
Staff imprest	23	50,000	146,500
Prepayment	24	8,058,106	7,275,129
<b>Total Current Assets</b>		<b>376,302,414</b>	<b>753,406,344</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	25	157,995,061	148,123,306
<b>Total Non-Current Assets</b>		<b>157,995,061</b>	<b>148,123,306</b>
<b>Total Assets</b>		<b>534,297,475</b>	<b>901,529,650</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	26	18,559,483	24,791,500
Current Provision	27	1,160,000	1,160,000
Social Benefit Liabilities	28	133,822,315	89,908,000
<b>Total Current Liabilities</b>		<b>153,541,798</b>	<b>115,859,500</b>
<b>Total Liabilities</b>		<b>153,541,798</b>	<b>115,859,500</b>
<b>Net Assets</b>			
Reserves		164,467,343	166,127,343
Accumulated surplus		216,288,335	619,542,807
<b>Total Net Assets</b>		<b>380,755,678</b>	<b>785,670,150</b>
<b>Total Net Assets and Liabilities</b>		<b>534,297,475</b>	<b>901,529,650</b>

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

  
Ms. Eva Waithirah Njoroge  
Ag. Executive Director

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

  
Mrs. Elizabeth Chesang  
Chairperson of the Council

Date... 02/12/25

Date... 02/12/25

Date... 3/12/25

**NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES**  
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**16. Statement of Changes in Net Assets for the year ended 30 June 2025**

Reserves				
	Revaluation reserve	Accumulated surplus	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs
<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>
<b>As at July 1, 2024</b>	<b>16,397,982</b>	<b>619,542,806</b>	<b>149,729,362</b>	<b>785,670,150</b>
Surplus for the year	-	(403,254,472)	-	(403,254,472)
Transfer to/from accumulated surplus	-	-	-	-
Transfer of excess depreciation on revaluation	(1,660,000)	-	-	(1,660,000)
<b>As at June 30, 2025</b>	<b>14,737,982</b>	<b>216,288,334</b>	<b>149,729,362</b>	<b>380,755,678</b>

17. Statement of Cash Flow for the year ended 30 June 2025

	Note	2024-2025	2023-2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other government entities		1,820,500,008	1,671,007,041
Public contributions and donations		5,824,000	2,130,099
Other income		6,431,934	4,038,149
Receivables from exchange transactions		12,749,643	9,172,225
Receivables from non-exchange transactions		140,136,992	75,332,667
<b>Total Receipts</b>		<b>1,985,642,577</b>	<b>1,761,680,181</b>
<b>Payments</b>			
Use of goods and services		80,087,367	62,486,359
Employee costs		196,161,707	194,099,898
Board Expenses		24,979,595	23,517,579
Repairs and maintenance		7,547,560	4,782,879
Contracted services		11,285,883	3,337,709
Grants and subsidies (Programmes)		2,031,927,035	1,554,245,978
Taxation		-	2,722,280
<b>Total Payments</b>		<b>2,351,989,147</b>	<b>1,845,192,682</b>
<b>Net cash flows from/(used in) operating activities</b>	29	<b>(366,346,570)</b>	<b>(83,512,501)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment and intangible assets		(35,281,219)	(13,954,075)
Proceeds from sale of assets		227,030	70,000
<b>Net cash flows used in investing activities</b>		<b>(35,054,189)</b>	<b>(13,884,075)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(401,400,759)</b>	<b>(97,396,576)</b>
Cash and cash equivalents as at 1 July	19	573,792,514	671,189,089
<b>Cash and cash equivalents as at 30 June</b>	19	<b>172,391,755</b>	<b>573,792,514</b>

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization	Note
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025		
	Kshs	Kshs	Kshs	Kshs	Kshs		
Receipts							
Budget carryovers from the previous year	-	573,792,514	573,792,514	573,792,514	-		
Public contributions and donations	2,100,000	-	2,100,000	5,824,000	3,724,000	277.3%	30a
Government grants and subsidies	1,986,000,008	-	1,986,000,008	1,820,500,008	(165,500,000)	91.7%	
Other incomes	2,000,000	-	2,000,000	6,431,934	4,431,934	321.6%	30b
<b>Total Receipts</b>	<b>1,990,100,008</b>	<b>573,792,514</b>	<b>2,563,892,522</b>	<b>2,406,548,455</b>	<b>(157,344,066)</b>	<b>93.9%</b>	
Payments							
Use of goods and services	78,560,008	-	78,560,008	80,087,367	(1,527,359)	101.9%	30c
Employee costs	208,940,000	-	208,940,000	196,161,707	12,778,293	93.9%	
Board of Directors	25,000,000	-	25,000,000	24,979,595	20,405	99.9%	
Repairs and maintenance	8,500,000	-	8,500,000	7,547,560	952,440	88.8%	30d
Contracted services	11,700,000	-	11,700,000	11,285,883	414,117	96.5%	
Grants and subsidies - Programmes	1,612,400,000	553,792,514	2,166,192,514	2,031,927,035	134,265,479	99.8%	
<b>Total Payments</b>	<b>1,945,100,008</b>	<b>553,792,514</b>	<b>2,498,892,522</b>	<b>2,351,989,147</b>	<b>146,903,374</b>	<b>94.1%</b>	
<b>Capital Expenditure Payments</b>	<b>45,000,000</b>	<b>-</b>	<b>45,000,000</b>	<b>35,281,219</b>	<b>9,718,781</b>	<b>78.4%</b>	<b>30e</b>
<b>Total Payments &amp; Capital Expenditure</b>	<b>1,990,100,008</b>	<b>553,792,514</b>	<b>2,543,892,522</b>	<b>2,387,270,366</b>	<b>156,622,156</b>	<b>93.8%</b>	
<b>Surplus</b>	<b>-</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>19,278,090</b>			

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	19,278,090
Add: Receivables received	152,886,635
Add: Proceeds from sale of motorbike	227,030
<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	<b>172,391,755</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, 2025. NCPWD is wholly owned by Government of Kenya and is domiciled in Kenya. NCPWD’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 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 NCPWD accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of NCPWD. 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 2025**

There were no new amended standards issued in the financial year

**ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.**

Standard	Effective date and Impact
<p><b>IPSAS 43:</b> Leases</p>	<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 recognize, 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 NCPWD.</p>

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

<p><b>IPSAS 44:</b> Non - Current Assets held for Sale and Discontinued Operations</p>	<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 NCPWD</p>
<p><b>IPSAS 45:</b> Property, Plant and Equipment</p>	<p><b>Applicable 1st January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. 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 NCPWD</p>
<p><b>IPSAS 46:</b> Measurement</p>	<p><b>Applicable 1st January 2025</b></p> <p>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 NCPWD on the measurement of assets and liabilities. NCPWD is in the process of assigning the standard for implementation.</p>

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

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

<p><b>IPSAS 47:</b> Revenue</p>	<p><b>Applicable 1st January 2026</b></p> <p>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 NCPWD revenue will be impacted upon application of this standard. NCPWD is in the process of assigning the standard for implementation</p>
<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 NCPWD. NCPWD 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 changes have no effect on the operations of NCPWD since it has a defined contribution pension scheme operated by Zamara Fanaka Pension Fund.</p>
<p><b>IPSAS 50:</b> Exploration For &amp; Evaluation of Mineral Resources</p>	<p><b>Applicable 1st January 2027</b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ol> <p>The changes have been assessed and have no effect on the operations of NCPWD</p>

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

**iii) Early adoption of standards**

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

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

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

**Fees, taxes and fines**

NCPWD 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 NCPWD 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 NCPWD 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**

NCPWD 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 NCPWD.

**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 30 June 2024. 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 NCPWD upon receiving the respective approvals in order to conclude the final budget.

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

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

NCPWD 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 cash flows has been presented on page 5 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, NCPWD 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%

NCPWD 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. 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.

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

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

**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 NCPWD.

**f) Provisions**

Provisions are recognized when NCPWD 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 NCPWD 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. NCPWD 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 NCPWD will incur in fulfilling the present obligations represented by the liability.

**h) Contingent Liabilities**

NCPWD 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**

NCPWD 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 NCPWD in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

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

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

**j) Nature and purpose of reserves**

NCPWD 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**

NCPWD 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**

NCPWD provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which NCPWD 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.**

NCPWD regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over NCPWD and vice versa. Members of key management are regarded as related parties and comprise Council Members, Executive Director and Heads 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.

**o) Receivables**

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when NCPWD 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.

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

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

A provision for impairment of receivables is made when there is objective evidence that NCPWD 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, 2025.

**s) Segment Reporting**

NCPWD does not have any branches/reporting segments. All operations of NCPWD are managed from the registered office. The core business of NCPWD 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 2025.

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Critical judgements in applying the accounting policies**

In the process of applying NCPWD'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

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

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

liabilities within the next financial year, are described below. NCPWD 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 NCPWD. 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 NCPWD
- 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.

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

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

Description	2024-2025	2023-2024
<b>Unconditional grants from State Department for Social Protection</b>	<b>Kshs</b>	<b>Kshs</b>
Operational grant	337,000,008	291,644,033
Cash transfer to Persons with Severe Disabilities	1,190,000,000	1,190,000,000
Persons with Albinism support program	100,000,000	100,000,000
Autism & Other Developmental Disabilities	100,000,000	100,000,000
Development Fund	259,000,000	129,500,000
<b>Total government grants and subsidies</b>	<b>1,986,000,008</b>	<b>1,811,144,033</b>

*(The purpose of the grants is explained in management discussion and analysis section on page xxix to xxxvii)*

**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	2023-2024
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
State Department for Social Protection	1,986,000,008	-	-	1,986,000,008	1,811,144,033
<b>Total</b>	<b>1,986,000,008</b>	<b>-</b>	<b>-</b>	<b>1,986,000,008</b>	<b>1,811,144,033</b>

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

Description	2024-2025	2023-2024
	<b>KShs</b>	<b>KShs</b>
Total government grants and subsidies	1,986,000,008	1,811,144,033
Less: Government grants and subsidies accrued	(165,500,000)	(140,136,992)
<b>Government grants and subsidies received</b>	<b>1,820,500,008</b>	<b>1,671,007,041</b>

**7. Public Contributions and Donations**

Description	2024-2025	2023-2024
	<b>Kshs</b>	<b>Kshs</b>
Contribution from Media Council of Kenya	24,000	-
Donation from Christian Blind Mission	4,700,000	
Donation from Kenya Institute of Special Education	100,000	
Donation from Kenya Commercial Bank	1,000,000	5,000
Donation from Equity Bank Ltd		25,000
Donation from Kenya School of Government		21,000
Donation from Mkomani Clinic Society (Bomu Clinic) - Mombasa		150,000
Donation from Kisumu Polytechnic		10,000
Donation from Kenya Pipeline Company		590,000
Donation from Spouse of Heads of Missions		1,131,110

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

Donation from Toyota Kenya Foundation		197,989
<b>Total transfers and sponsorships</b>	<b>5,824,000</b>	<b>2,130,099</b>
<b>Reconciliation of public contributions and donations</b>		
Balance unspent at beginning of the year	-	-
Current year receipts	5,824,000	2,130,099
Conditions met - Transferred to Revenue	5,824,000	2,130,099
Conditions to be met - Remain Liabilities	-	-

*(Donations relate to Kshs. 4,700,000 from CBM, 1,000,000 from Kenya Commercial Bank, 100,000 from Kenya Institute of Special Education towards celebrations of 20<sup>th</sup> year anniversary).*

**8 a). Other Incomes**

Description	2024-2025	2023-2024
	Kshs	Kshs
Training charges on disability mainstreaming	5,366,523	2,237,655
Braille Services	712,000	1,123,500
LPO Financing Service Charge 1%	112,171	130,424
Insurance Recoveries	241,240	1,771,764
<b>Total other income</b>	<b>6,431,934</b>	<b>5,263,343</b>

*(The revenue refers to income generated during the period, which saw increased training on disability mainstreaming)*

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

Description	2024-2025	2023-2024
	KShs	KShs
Total other income	6,431,934	5,263,343
Less: Insurance recoveries accrued during the year	-	(1,225,194)
<b>Total other income</b>	<b>6,431,934</b>	<b>4,038,149</b>

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Electricity	989,408	1,095,536
Water	496,515	678,804
Communication, Supplies & Services	17,339,760	14,217,788
Domestic Travel	18,888,310	8,513,418
Foreign Travel	2,954,310	-
Printing, Advertising & Information, Supplies & Services	3,806,831	4,443,682
Rents & Rates	84,050	99,600
Catering Services	4,578,749	4,593,429
Conferences & Seminars	5,888,307	2,122,584
National Day Celebrations	6,035,001	5,291,474
Insurance	2,406,239	1,910,142
Office and General, Supplies & Services	10,382,806	11,100,891
Fuel, Oil & Lubricants	4,797,279	5,053,985

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

Bank Service Commission & Charges	214,532	202,801
Audit Fees	1,160,000	1,160,000
<b>Total Use of Goods and Services</b>	<b>80,022,096</b>	<b>60,484,133</b>

*(The expenditure variation of Kshs 21.7 million is attributed to an increase in the operations budget by Kshs 45 million during FY2024/25. This adjustment was made to address underfunding of the operations budget in the previous financial year).*

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

Description	2024-2025	2023-2024
	KShs	KShs
Total Use of Goods and Services	80,022,096	58,234,133
Add: Inventories incurred during the year	5,112,393	5,102,135
Add: Audit fees paid during the year	1,160,000	1,160,000
Add: Prepayment of motor vehicle insurance incurred during the year	1,204,561	1,334,989
Add: Prepayment of buildings insurance incurred during the year	675,168	489,725
Add: Outstanding office running imprest	50,000	50,000
Less: Inventories expensed during the year	(5,102,135)	(3,208,734)
Less: Provision for Audit fees during the year	(1,160,000)	(1,160,000)
Less: Prepayment of motor vehicle insurance expensed during the year	(1,334,990)	(1,401,294)
Less: Prepayment of buildings insurance expensed during the year	(489,725)	(364,595)
Less: Outstanding office running imprest recovered during the year	(50,000)	-
<b>Total Use of goods and Services</b>	<b>80,087,367</b>	<b>60,236,359</b>

**10. a) Employee Cost**

Description	2024-2025	2023-2024
	Kshs	Kshs
Salaries and wages	80,188,355	81,352,102
Employer contribution to health insurance schemes	24,306,597	21,613,063
Employer contribution to pension schemes	11,689,693	11,619,749
Employer contributions to housing scheme	2,126,340	1,971,935
Staff training	4,674,977	4,266,856
Transport and other allowances	33,346,271	34,225,751
Housing benefits and allowances	33,878,813	34,032,571
Social contributions	3,688,226	1,962,204
Gratuity	1,387,004	3,386,540
<b>Total Employee costs</b>	<b>195,286,275</b>	<b>194,430,771</b>

*(The expenditure variations are attributed to annual inflation increment in staff salaries).*

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

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

Description	2024-2025	2023-2024
	KShs	KShs
Total Employee costs	195,286,275	194,430,771
Add: Salary advance issued during the year	-	60,000
Add: Payables settled during the year	-	15,000
Add: Prepayment of staff medical insurance incurred during the year	6,178,377	5,302,946
Less: Prepayment of staff medical insurance expensed during the year	(5,302,945)	(5,648,819)
Less: Salary advances recovered during the year	-	(60,000)
<b>Total Employee costs</b>	<b>196,161,707</b>	<b>194,099,898</b>

**11. a) Board Expenses**

Description	2024-2025	2023-2024
	Kshs	Kshs
Chairman/Directors' Honoraria	780,000	780,000
Sitting allowances	6,392,400	7,700,000
Medical Insurance	508,767	596,642
Induction and Training	2,465,249	2,135,786
Travel and accommodation (Including Guides)	7,307,634	8,420,842
Catering and Conference	1,226,255	572,849
Airtime	164,000	116,000
Others allowances	6,282,759	3,165,129
<b>Total board expenses</b>	<b>25,127,063</b>	<b>23,487,247</b>

*(The expenditure variation in FY 2024.25 was due to orientation, induction and training of the new board, which was gazetted in April 2025)*

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

Description	2024-2025	2023-2024
	KShs	KShs
Total Board Expenses	25,127,063	23,487,247
Add: Prepayment of Board medical insurance incurred during the year	-	147,469
Less: Prepayment of Board medical insurance expensed during the year	(147,469)	(117,137)
<b>Total board expenses</b>	<b>24,979,595</b>	<b>23,517,579</b>

**12. Depreciation and Amortization Expense**

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment and intangible assets	23,407,526	19,753,380
<b>Total depreciation and amortization</b>	<b>23,407,526</b>	<b>19,753,380</b>

*(Expenditure variations were due to purchase of assets totaling Kshs 35 million in FY2024.25 compared to Kshs 14 million in the previous year).*

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**13. Asset write-off**

Description	2024-2025	2023-2024
	Kshs	Kshs
Furniture & equipment	28,350	27,652
Computers, Software and Networks	219,683	497,532
<b>Total Asset write-off</b>	<b>248,033</b>	<b>525,184</b>

*(Expenditure variation in FY 2024.25 was due to increased security measure on theft of equipments in county offices)*

**14. Repairs and Maintenance**

Description	2024-2025	2023-2024
	Kshs	Kshs
Buildings & stations	1,426,662	732,463
Furniture & equipment	433,538	239,769
Vehicles	3,045,619	3,228,189
Computers, Software and Networks	2,641,741	582,458
<b>Total repairs and maintenance</b>	<b>7,547,560</b>	<b>4,782,879</b>

*(Expenditure variations in FY 2024.25 were due to replacement of network equipment damaged by a power surge, and repairs to the Executive Director's office building caused by wall cracks following heavy rains).*

**15. a) Contracted Services**

Description	2024-2025	2023-2024
	Kshs	Kshs
Professional Services	6,714,323	1,833,401
Guards & security services	2,116,544	1,504,308
Cleaning Services	2,455,016	-
<b>Total contracted services</b>	<b>11,285,883</b>	<b>3,337,709</b>

*(The expenditure variation in FY 2024.25 was due to preparation of eight (8) policy documents, as well as increased charges for guards and cleaning services resulting from the alignment of workers' wages with labour laws).*

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Employment portal	5,985,600	-
Donations	1,900,173	50,000
Assistive devices & services	73,686,381	36,681,159
Infrastructure & Equipment support	2,000,000	2,500,000
Education support	85,556,877	20,326,504
National Organizations of Persons with Disabilities (OPDs)	4,000,000	4,500,000
Training & Capacity Building on Programmes	10,075,616	2,092,002
Monitoring & Evaluation/Audit of Programmes	3,602,000	1,454,900
Registration of Persons with Disabilities	31,129,942	14,263,654
Start-up Capital	8,535,298	1,099,245

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Social Benefits - PWSO Cash Transfer	1,490,268,000	1,013,250,000
Social Benefits - Administration	76,762,501	51,129,025
Persons with Albinism Support Program	103,397,597	105,614,075
Disability Mainstreaming	10,886,205	8,551,517
Autism & Other Developmental Disabilities	150,932,915	62,560,778
<b>Total grants and subsidies</b>	<b>2,058,719,104</b>	<b>1,324,072,858</b>

*(The expenditure variation in FY 2024.25 was driven by three key factors; an increase in cash transfer beneficiaries from 44,954 to 63,877; Implementation of therapy services, provision of essential drugs and incontinence supplies for Autism programme beneficiaries; and the receipt of full development revenue allocation of 259 million, compared to 129.5million in the previous year).*

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

Description	2024-2025	2023-2024
	KShs	KShs
Total Grants and subsidies (Programmes)	2,058,719,104	1,324,072,858
Add: Payables settled during the year	96,140,018	311,128,700
Add: LPO financing payments during the year	10,986,728	11,647,419
Add: Outstanding office Autism imprest - Abdi Nyore	-	96,500
Less: Autism imprest recovered - Abdi Nyore	(96,500)	-
Less: Payables accrued during the year	(133,822,315)	(92,699,500)
<b>Total Grants and subsidies (Programmes)</b>	<b>2,031,927,035</b>	<b>1,554,245,978</b>

**17. Gain on Sale of Assets**

Description	2024-2025	2023-2024
	Kshs	Kshs
Motorbike	133,126	-
Idle assets not capitalized	-	70,000
<b>Total gain on sale of assets</b>	<b>133,126</b>	<b>70,000</b>

*(The expenditure variation was due to income from sale of a motorbike)*

**18. Taxation**

Description	2024-2025	2023-2024
	Kshs	Kshs
Income 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>-</b>	<b>2,722,280</b>

*(There was no tax obligation for FY2024.25)*

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Current account	172,391,755	573,792,514
<b>Total cash and cash equivalents</b>	<b>172,391,755</b>	<b>573,792,514</b>

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

Financial Institution	Account Number	Currency	2024-2025 Kshs	2023-2024 Kshs
<b>Current account</b>				
Kenya Commercial Bank	1107116791	KES	152,094,009	669,203,148
Kenya Commercial Bank	1117769690	KES	13,266,428	91,129
Kenya Commercial Bank	1286899087	KES	7,031,319	1,894,813
<b>Grand Total</b>			<b>172,391,755</b>	<b>671,189,089</b>

(The variations in the bank balance were primarily due to the absorption of carry over funds from the previous fiscal year. These funds were utilized to support an increase in programme expenditures including: an expansion in the number of cash transfer beneficiaries which rose from 44,954 to 63,877; implementation of therapy services, provision of essential drugs and incontinence supplies for Autism programme beneficiaries)

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

Current receivables	2024-2025 Kshs	2023-2024 Kshs
Other exchange debtors	25,190,160	26,953,074
<b>Total current receivables</b>	<b>25,190,160</b>	<b>26,953,074</b>

(The receivables from exchange transactions pertain to 70 LPO financing debtors)

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

Description	2024-2025 Kshs	% of the Total	2023-2024 Kshs	% of the Total
Under one year	5,759,198	23%	3,670,014	16%
1-2 years	2,009,022	8%	-	0%
2-3 years	1,068,500	4%	-	0%
Over 3 years	16,353,440	65%	19,567,672	84%
<b>Total</b>	<b>25,190,160</b>		<b>23,237,686</b>	

Description	Under one year KShs	1-2 years KShs	2-3 years	Over 3 years KShs	Total KShs
Denzin General Supplies				89,900	89,900
Geojes 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

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Risasa Enterprises			475,000	475,000
Misaman Enterprises Limited			116,126	116,126
Saints Solutions			500,000	500,000
Syntax Enterprises Limited			492,000	492,000
Domarks Enterprises-Kabati			400,000	400,000
Susma Suppliers Limited			38,350	38,350
Karakana Outlets Limited			485,000	485,000
Kyusi Enterprises			201,600	201,600
Laconic Icon Agencies			500,000	500,000
Walbon Enterprises			341,200	341,200
Equitorial Hawk Investments			500,000	500,000
Skyspace Systems Limited			500,000	500,000
Jakoki Investments			492,578	492,578
Julemy Company Ltd			400,000	400,000
Santian Company Ltd			500,000	500,000
Super Galaxy General Supplies			350,000	350,000
Nkedaa Investments			500,000	500,000
Mpofu Traders			500,000	500,000
Kombani Enterprises			46,550	46,550
Tahary Enterprise			500,000	500,000
JPA Enterprises Ltd			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		163,286		163,286
Extremeago Enterprises		480,825		480,825
Imoteros Material Supplies		163,917		163,917
Beutsal International Investment Ltd		319,482		319,482
Ansodor Supplies		244,687		244,687

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Katelingaa Favoured Enterprise	25,681				25,681
Kena Didis Ltd	504,357				504,357
Lalai Investment	534,244				534,244
Roosamu Ventures	534,250				534,250
Geffstar Investment Ltd	534,250				534,250
Sonko Contractors & General Supplies Ltd	534,250				534,250
Rabai Fit Cleaning Services & Supportive Staff Ltd	373,975				373,975
Vidgo Ventures	533,022				533,022
Kajowi Enterprises	356,965				356,965
Jasuga Merchants & Supplies	534,250				534,250
Kalfam Enterprises Ltd &	534,250				534,250
Piulva Engineering & Tech	225,454				225,454
Kwakwa Consultancy	534,250				534,250
<b>Total</b>	<b>5,759,198</b>	<b>2,009,022</b>	<b>1,068,500</b>	<b>16,353,440</b>	<b>25,190,160</b>

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

Impairment allowance/provision	2024-2025	2023-2024
	Kshs	Kshs
At the beginning of the year	26,953,074	23,237,686
Additional provisions during the year	10,986,728	12,887,613
Recovered during the year	(12,749,643)	(9,172,225)
Written off during the year	-	-
At the end of the year	<b>25,190,160</b>	<b>26,953,074</b>

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Other debtors (non-exchange transactions)	165,500,000	140,136,992
<b>Total current receivables</b>	<b>165,500,000</b>	<b>140,136,992</b>

*(The receivables from non-exchange transactions consists of June 2025 funds which were received on 03 July 2025).*

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

Description	2024-2025	% of the Total	2023-2024	% of the Total
	Kshs		Kshs	
Under one year	165,500,000	100%	140,136,992	100%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total</b>	<b>165,500,000</b>		<b>140,136,992</b>	

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

<b>Impairment allowance/provision</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>Kshs</b>	<b>Kshs</b>
At the beginning of the year	140,136,992	75,332,667
Additional provisions during the year	165,500,000	140,136,992
Recovered during the year	(140,136,992)	(75,332,667)
Written off during the year	-	-
At the end of the year	<b>165,500,000</b>	<b>140,136,992</b>

<b>Particulars</b>	<b>Under one year</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>
Operational grant	28,083,340	28,083,340
Cash transfer to Persons with Severe Disabilities	99,166,666	99,166,666
Persons with Albinism support program	8,333,332	8,333,332
Autism & Other Developmental Disabilities	8,333,332	8,333,332
Development Fund	21,583,330	21,583,330
<b>Total</b>	<b>165,500,000</b>	<b>165,500,000</b>

*(The receivables from non-exchange transactions consists of June 2025 funds which were received on 03 July 2025).*

**22. Inventories**

<b>Particulars</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Office Stationeries and Consumables	5,112,393	5,102,135
<b>Total</b>	<b>5,112,393</b>	<b>5,102,135</b>

*(The inventories refer to stationery and toner supplies held in stock as at 30 June 2025)*

**23. Staff Outstanding Imprest**

<b>Staff Name</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Abdi Nyore	-	146,500
Isaac Rogito	50,000	
<b>Total</b>	<b>50,000</b>	<b>146,500</b>

*(The variation relates to the surrender of outstanding imprest and the recognition of a new outstanding imprest of Kshs 50,000 which was accounted for on 03 July 2025).*

**24. Prepayment**

<b>Particulars</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Medical & Group life Insurance - Employees	6,178,377	5,302,946
Medical Insurance - Board	-	147,469
Motor vehicle Insurance	1,204,561	1,334,989
Buildings, Furniture and Equipment Insurance	675,168	489,725
<b>Total</b>	<b>8,058,106</b>	<b>7,275,129</b>

*(The expenditure variation relates to increased Group Personal Accident (GPA) and Group Life Assurance (GLA) costs for staff).*

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**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 2023</b>	<b>25,000,000</b>	<b>25,284,659</b>	<b>158,916,081</b>	<b>52,702,606</b>	<b>52,341,813</b>	<b>14,108,686</b>	<b>328,353,845</b>
Additions during the year	-	1,327,077	-	2,166,996	8,960,001	1,500,001	13,954,075
Disposals	-	-	(5,312,942)	(51,050)	(1,797,100)	-	(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>54,818,552</b>	<b>59,504,714</b>	<b>15,608,687</b>	<b>335,146,828</b>
Additions	-	-	-	6,400,031	18,999,788	9,881,400	35,281,219
Disposals	-	-	(524,118)	(48,600)	(561,650)	-	(1,134,368)
<b>As at 30 June 2025</b>	<b>25,000,000</b>	<b>26,611,736</b>	<b>153,079,021</b>	<b>61,169,983</b>	<b>77,942,852</b>	<b>25,490,087</b>	<b>369,293,679</b>
<b>Depreciation and impairment</b>							
As at 1 July 2023	-	8,037,612	75,046,873	39,855,994	37,724,450	11,306,121	171,971,050
Depreciation	-	638,787	9,604,796	3,125,349	4,978,545	1,405,902	19,753,380
Depreciation on Revaluation	-	-	1,735,000	-	-	-	1,735,000
Depreciation on Disposals	-	-	(5,112,942)	(23,398)	(1,299,568)	-	(6,435,908)
<b>As at 30 June 2024</b>	<b>-</b>	<b>8,676,400</b>	<b>81,273,728</b>	<b>42,957,945</b>	<b>41,403,427</b>	<b>12,712,023</b>	<b>187,023,523</b>
Depreciation	-	665,293	9,704,796	3,000,251	8,058,411	1,978,774	23,407,526
Depreciation on Revaluation	-	-	1,660,000	-	-	-	1,660,000
Depreciation on Disposals	-	-	(430,214)	(20,250)	(341,967)	-	(792,430)
<b>As at 30 June 2025</b>	<b>-</b>	<b>9,341,693</b>	<b>92,208,310</b>	<b>45,937,946</b>	<b>49,119,871</b>	<b>14,690,798</b>	<b>211,298,618</b>
<b>Net book values</b>							
<b>As at 30 June 2025</b>	<b>25,000,000</b>	<b>17,270,043</b>	<b>60,870,711</b>	<b>15,232,037</b>	<b>28,822,981</b>	<b>10,799,289</b>	<b>157,995,061</b>
<b>As at 30 June 2024</b>	<b>25,000,000</b>	<b>17,935,336</b>	<b>72,329,411</b>	<b>11,860,607</b>	<b>18,101,288</b>	<b>2,896,664</b>	<b>148,123,306</b>

NCPWD 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.

### 25. b) Fully Depreciated Assets

Fully depreciated motor vehicles at original cost and revaluation of Kshs. 115,017,311 are still in use.

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Motor Vehicles	36,878,624	37,402,742
Office Equipment, Furniture & Fittings	35,012,726	33,612,826
Computers and related equipment	32,204,917	29,241,636
Software	10,921,044	9,471,044
<b>Total</b>	<b>115,017,311</b>	<b>109,728,248</b>

### 26. a) Trade and other Payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Other payables	18,559,483	24,791,500
<b>Total trade and other payables</b>	<b>18,559,483</b>	<b>24,791,500</b>

*(The variation relates to the settlement of outstanding economic empowerment debt for 43 Persons with Disabilities Self Help Groups during the period).*

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

Description	2024-2025	% of the Total	2023-2024	% of the Total
	Kshs		Kshs	
Under one year	-	0%	2,791,500	11%
1-2 years	-	0%	-	0%
2-3 years	-	0%	22,000,000	89%
Over 3 years	18,559,483	100%	-	0%
<b>Total</b>	<b>18,559,483</b>		<b>24,791,500</b>	

The trade payables from exchange transactions are as follows:

Particulars	Under one year	Over 3 years	Total
	Kshs	Kshs	Kshs
207 Self Help Groups - Economic Empowerment	-	16,559,483	16,559,483
Training/Capacity Building of 207 Self Help Groups	-	2,000,000	2,000,000
<b>Total</b>	<b>-</b>	<b>18,559,483</b>	<b>18,559,483</b>

### 27. Current Provisions

Description	2024-2025	2023-2024
	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>

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**28. Social Benefit Liabilities**

Description	2024-2025	2023-2024
	Kshs	Kshs
Disability Social Benefits - 63,877 PWSOs Cash Transfer - June 2025	133,822,315	89,908,000
<b>Total</b>	<b>133,822,315</b>	<b>89,908,000</b>

*(The variation relates to the June 2025 cash transfer for 63,877 Persons with Severe Disabilities which was paid on 07 August 2025).*

**29. Cash Generated from Operations**

	2024-2025	2023-2024
	Kshs	Kshs
<b>Surplus/(Deficit) for the year</b>	<b>(403,254,472)</b>	<b>185,011,033</b>
<b>Adjusted for:</b>		
Depreciation	23,407,526	19,753,380
Assets write-off	248,033	525,184
Gain on disposal of assets	(133,126)	(70,000)
<b>Working capital adjustments:</b>		
(Increase)/Decrease in Exchange receivables	1,762,914	(3,715,388)
(Increase)/Decrease in Non-Exchange receivables	(25,363,008)	(64,804,325)
(Increase)/Decrease in Inventories	(10,258)	(1,893,401)
(Increase)/Decrease in Outstanding imprest	96,500	(146,500)
(Increase)/Decrease in Prepayments	(782,977)	256,716
Increase/(Decrease) in Trade payables	(6,232,018)	(3,393,200.00)
Increase/(Decrease) in Social Benefits Liabilities	43,914,315	(215,036,000.00)
<b>Net cash flows from/ (used in) operating activities</b>	<b>(366,346,570)</b>	<b>(83,512,500)</b>

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

**a. Public contributions and donations**

The over-achievement is attributed to donations received by NCPWD in commemoration of 20 years of disability inclusion in Kenya, marking the 20th anniversary of its establishment.

**b. Other incomes**

The over achievement was due to an increase in number of MDAs trained on Disability inclusion.

**c. Use of goods and services**

The over-expenditure was primarily due to an increase in property insurance expenses.

**d. Repairs and maintenance**

The under expenditure was due to a reduction in the number of motor vehicles serviced and maintained during the year.

**e. Capital Expenditure**

The under-achievement is attributed to the phased payment structure for the ERP system for Corporate Services (Human Resource, Procurement, Finance and Accounts). Payments are being made in instalments based on contract performance, and as of the end of the financial year, only 50% of the contract sum had been

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

paid. The remaining 50% is scheduled for payment in FY 2025/26, subject to satisfactory contract performance.

**31. Employee Benefit Obligations**

NCPWD 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 8,640 per employee per month (Employer contributes Kshs 4,320 and Employee Kshs 4,320).

Other than NSSF NCPWD also has a defined contribution scheme operated by Zamara Fanaka 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**

NCPWD activities expose it to a variety of financial risks including credit and liquidity risks. NCPWD overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize 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.

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

**a. Credit Risk**

NCPWD 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 NCPWD'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 NCPWD's maximum exposure to credit risk as at 30 June 2025 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 2025</b>				
Receivables from exchange transactions	25,190,160	5,759,198	19,430,962	
Receivables from non-exchange transactions	165,500,000	165,500,000	-	
Bank Balances	172,391,755	172,391,755	-	
<b>Total</b>	<b>363,081,915</b>	<b>343,650,953</b>	<b>19,430,962</b>	<b>-</b>
<b>At 30 June 2024</b>				
Receivables from exchange transactions	26,953,074	3,670,014	23,283,060	
Receivables from non-exchange transactions	140,136,992	75,332,667	64,804,325	
Bank balances	573,792,514	671,189,089	(97,396,575)	
<b>Total</b>	<b>740,882,580</b>	<b>750,191,770</b>	<b>23,283,060</b>	<b>-</b>

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**b. Liquidity Risk**

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

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>			-	
Trade Payables	-	-	18,559,483	18,559,483
Provisions	1,160,000	-	-	1,160,000
Social benefits liabilities	-	133,822,315	-	133,822,315
<b>Total</b>	<b>1,160,000</b>	<b>133,822,315</b>	<b>18,559,483</b>	<b>153,541,798</b>
<b>As at 30 June 2024</b>				
Trade Payables	-	-	24,791,500	24,791,500
Provisions	1,160,000	-	-	1,160,000
Social benefits liabilities	-	89,908,000	-	89,908,000
<b>Total</b>	<b>1,160,000</b>	<b>89,908,000</b>	<b>24,791,500</b>	<b>115,859,500</b>

**c. Capital Risk Management**

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

	2024-2025	2023-2024
	Kshs	Kshs
Revaluation Reserve	14,737,982	16,397,982
Retained Earnings	216,288,334	619,542,806
Capital Reserve	149,729,362	149,729,362
<b>Total Funds</b>	<b>380,755,678</b>	<b>785,670,150</b>
Total Payables	153,541,798	115,859,500
Less: Cash and Bank Balances	(172,391,755)	(573,792,514)
Net Debt/(Excess Cash and Cash Equivalents)	(18,849,958)	(457,933,014)
<b>Gearing</b>	<b>-5%</b>	<b>-58%</b>

**33. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to NCPWD 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.

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

**Government of Kenya**

The Government of Kenya is the principal shareholder of NCPWD, holding 100% of NCPWD's equity interest.

**Other Related Parties include:**

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

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

	2024-2025	2023-2024
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Sales to related parties</b>		
Disability mainstreaming audits & Braille services	6,078,523	3,361,155
<b>Total</b>	<b>6,078,523</b>	<b>3,361,155</b>
<b>b) Purchases from related parties</b>		
Electricity from KPLC	873,333	1,037,416
Water from Nairobi City Water & Sewerage Co. Ltd	97,870	90,971
Advertisement -GAA	385,803	385,802
Rent expenses paid to National Cereals Produce Board	84,050	99,600
Conference fees paid to Government agencies	2,935,500	110,068
Purchase of Airtime & Internet -Safaricom	8,963,298	8,162,067
Courier services - Postal Corporation of Kenya	6,173,578	3,686,465
Training fees - KSG, NITA	1,709,881	2,196,024
Audit fees - Office of Auditor General	1,160,000	1,160,000
Medicines, Sunscreen lotions Warehousing & Distribution - KEMSA	18,701,506	6,345,481
Bank Charges - Kenya Commercial Bank	214,531	202,801
Skin Cancer treatment -Government Hospitals	2,135,173	1,315,933
Therapy services and Sigh Language Training	27,202,495	3,076,300
Mobility Devices and Training	6,045,715	999,859
<b>Total</b>	<b>76,682,733</b>	<b>28,868,787</b>
<b>c) Grants/Transfers from Government</b>		
Grants from National Government	1,986,000,008	1,811,144,033
Donation from Government institutions	124,000	621,000
<b>Total</b>	<b>1,986,124,008</b>	<b>1,811,765,033</b>
<b>d) Grants to Government institutions</b>		
Special Schools infrastructure & Equipment support	9,496,500	2,500,000
<b>Total</b>	<b>9,496,500</b>	<b>2,500,000</b>

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<b>e) Key management compensation</b>		
Council Members' emoluments	25,127,063	23,487,247
Compensation to key management	32,220,475	36,310,364
<b>Total</b>	<b>57,347,538</b>	<b>59,797,611</b>

**34. Commitments and Contingencies**

**Capital Commitments**

There were no capital commitments in both 2025 and 2024

**Contingencies**

**i) Contingent Liabilities**

There were no contingent liabilities in both 2025 and 2024

**ii) Contingent Assets**

There were no contingent assets in both 2025 and 2024

**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).

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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<b>Emphasis of Matter</b>	Revenue shortfall of Kshs 125,036,572 or 5% of the budget	The revenue shortfall during FY2023/24 was due to the non-receipt of half-year development funds amounting to Ksh 129,500,000 from the State Department for Social Protection.	John Kuria Senior Finance Officer	Awaiting Parliament resolution	
	Budgetary Control and Performance – underutilization of Kshs 626,315,049 or 28% of the actual revenue	The underutilization was attributed to unspent funds under the Cash Transfer Programme and the Autism Programme. These funds were carried over to FY2024/25 and have since been utilized as follows: -An increase in cash transfer beneficiaries from 44,954 in FY2023/24 to 63,877 in FY2024/25; Implementation of therapy services, and provision of essential drugs and incontinence supplies for 15,884 Autism Programme beneficiaries		Awaiting Parliament resolution	
	Long Outstanding Receivables of Kshs 16,353,440 from Exchange Transactions	Demand letters have been issued to defaulters who were confirmed to have received direct payments from their procuring entities but failed to settle their advanced loans with NCPWD. In addition, NCPWD is expediting the signing of payment plans with defaulters	Emily Limisi Assistant Director Disability Services	Not Resolved	June 2027

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		who have expressed willingness to make phased repayments. Further enforcement measures, including the de-registration of defaulting companies from the AGPO programme by the National Treasury and listing them with the Credit Reference Bureau (CRB), are also being pursued.			
<b>Other Matters</b> Unresolved Prior Year Matters	Unfunded Financial Commitments of Kshs 58,475,733	Part of the financial commitments, amounting to Kshs 36,475,733, was funded during FY2022/23, leaving an outstanding balance of Kshs 22,000,000. This shortfall was due to a half-year development budget cut of Kshs 129,500,000 in the same financial year. A portion of the outstanding balance was settled in FY2024/25, reducing it to Kshs 18,559,483, which is scheduled for settlement in FY2025/26.	Emily Limisi Assistant Director Disability Services	Not Resolved	June 2026
	Accrued Arrears of Kshs 237,448,000 to Persons with Severe Disabilities	Out of the Kshs 237,448,000 in arrears owed to Persons with Severe Disabilities, Kshs 89,908,000 was paid on 10 July 2024 to cover the June 2024 payroll cycle for 44,954 beneficiaries. The remaining balance of Kshs 147,580,000 was subsequently utilized during FY2024/25 to pay cash transfers to an additional 18,923 beneficiaries, increasing the total number of cash transfer beneficiaries to 63,877.	Godana Boru Chief Disability Services Officer	Awaiting Parliament resolution	

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<b>Other Information</b>	Seven (7) Missed Performance Targets	Provision of sunscreen lotions to persons with albinism; Target - 5,000 Achievement – 3,840 Difference - 1,160 Continuous mapping of persons with albinism is on-going with the goal of reaching the target of 5,000 individuals in FY2025.26	Alex Munyere Senior Disability Services Officer	Not Resolved	June 2026
		Provide cash transfer to Persons with Severe Disabilities Household; Target - 47,000 Achievement - 44,954 Difference - 2,046 The number of cash transfer beneficiaries was subsequently increased from 44,954 to 63,877 during FY2024/25.	Godana Boru Chief Disability Services Officer	Awaiting Parliament resolution	
		Provide Persons with Disabilities owned businesses with LPO financing; Target - 50 Achievement – 30 Difference – 20 The remaining 20 businesses were funded in FY2024/25. These were part of 94 Persons with Disabilities-owned businesses that were linked to the UWEZO Fund. Additionally, a further 259 businesses were linked to the Youth Enterprise Fund (YEF) for potential funding.	Emily Limisi Assistant Director Disability Services	Awaiting Parliament resolution	
		Provide start-up capital to tools of trade beneficiaries; Target - 350 Achievement - 204 Difference – 146 The 146 beneficiaries were funded in FY2024.25	Emily Limisi Assistant Director Disability Services	Awaiting Parliament resolution	
		Provide support to learning institutions of Persons with Disabilities	Titus Yego Chief Disability Services Officer	Awaiting Parliament resolution	

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		<p>to improve enrolment capacity and learning environment;  Target – 20;  Achievement – 6;  Difference – 16  The 16 learning institutions were funded in FY2024.25</p>			
		<p>Conduct accessibility and usability audit on public and private sectors institutions;  Target - 100  Achievement - 14  Difference – 86, this shortfall was due to the retirement of the Disability Mainstreaming Performance Indicator from the Performance Contracting Guidelines for FY2023/24. To address this, the Council has initiated budgeting for the auditing of MDAs targeted in the annual work plan. It is expected that all institutions identified in the FY2025/26 work plan will be audited accordingly.</p>	James Ndwiga Assistant Director, Disability Mainstreaming	Not Resolved	June 2026
		<p>Conduct accessibility and usability audit on MDAs digital platforms (websites)  Target - 500  Achievement - 380  Difference – 120.  The 120 websites were audited in FY2024.25</p>		Awaiting Parliament resolution	
<b>Basis for Conclusion</b>	10 Staff earning less than one third of basic salary	<p>The non-compliance arose from the introduction of the Housing Levy, as well as increased SHIF and NSSF rates, which necessitated adjustments to the payroll system. To address this issue, NCPWD undertook the following corrective</p>	Anne Topisia Ag. Assistant Director, Human Resource & Administration	Not Resolved	July 2025

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		actions: Restructuring of loan repayment plans; Enhanced monitoring and oversight of payroll processes.”			
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Ms. Eva Waithirah Njoroge  
Ag. Executive Director

Date.....02/12/25.....

**Appendix II: Projects implemented by NCPWD**

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

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**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	Where Recorded/recognized						Total Transfers during the Year
				Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others		
SDfSP	16 Aug 2024	Recurrent	165,499,998	165,499,998	-	-	-	-	-	165,499,998
SDfSP	16 Sept 2024	Recurrent	165,499,998	165,499,998	-	-	-	-	-	165,499,998
SDfSP	15 Oct 2024	Recurrent	165,499,998	165,499,998	-	-	-	-	-	165,499,998
SDfSP	06 Nov 2024	Recurrent	165,500,003	165,500,003	-	-	-	-	-	165,500,003
SDfSP	09 Dec 2024	Recurrent	165,500,003	165,500,003	-	-	-	-	-	165,500,003
SDfSP	03 Jan 2025	Recurrent	165,500,004	165,500,004	-	-	-	-	-	165,500,004
SDfSP	10 Feb 2025	Recurrent	165,500,003	165,500,003	-	-	-	-	-	165,500,003
SDfSP	12 Mar 2025	Recurrent	165,500,003	165,500,003	-	-	-	-	-	165,500,003
SDfSP	03 Apr 2025	Recurrent	165,499,992	165,499,992	-	-	-	-	-	165,499,992
SDfSP	09 May 2025	Recurrent	165,500,003	165,500,003	-	-	-	-	-	165,500,003
SDfSP	26 Jun 2025	Recurrent	165,500,003	165,500,003	-	-	-	-	-	165,500,003
SDfSP	03 Jul 2025	Recurrent	165,500,000	165,500,000	-	-	165,500,000	-	-	165,500,000
<b>Total</b>			<b>1,986,000,008</b>	<b>1,986,000,008</b>	<b>-</b>	<b>-</b>	<b>165,500,000</b>	<b>-</b>	<b>-</b>	<b>1,986,000,008</b>

\*SDfSP – State Department for Social Protection

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 (133)

Date: 11 July 2025

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 2025 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 2025**

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
4978411	16/08/2024	165,499,998		165,499,998	
4978415	16/09/2024	165,499,998		165,499,998	
4978416	15/10/2024	165,499,998		165,499,998	
4978422	06/11/2024	165,500,003		165,500,003	
4978434	09/12/2024	165,500,003		165,500,003	
4978436	03/01/2025	165,500,004		165,500,004	
4978447	10/02/2025	165,500,003		165,500,003	
4978449	12/03/2025	165,500,003		165,500,003	
6957503	03/04/2025	165,499,992		165,499,992	
6957512	09/05/2025	165,500,003		165,500,003	
6957569	26/06/2025	165,500,003		165,500,003	
6957573	03/07/2025	165,500,000		165,500,000	
<b>Total</b>		<b>1,986,000,008</b>		<b>1,986,000,008</b>	

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

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

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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 Sabuzoni Sign: [Signature] Date: 11/07/25

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

Name: Catherine Wameyo Sign: [Signature] Date: 11/7/25

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

NCPWD in collaboration with partners (County Government of Bungoma, County Government of Isiolo, Kenya Forest Research Institute, Kenya Forest Services and CBM) planted 5,760 trees in 20 Special Schools in Nakuru, Kisumu, Elgeyo Marakwet, Kisii, Nandi, Isiolo, Nyandarua and Bungoma during the period ended 30th June 2025.

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

NCPWD did not incur any expenditures relating to any disasters within the period ended 30th June 2025



Promoting economic empowerment through startup capital.



Supporting learners with disabilities through Ustawi Scholarships



Understanding and embracing neurodiversity.



Inclusive environmental conservation



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



NCPWD



NCPWD



NCPWD



NCPWD