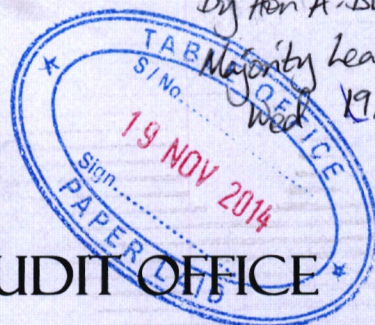


REPUBLIC OF KENYA



*Paper laid*  
*By Hon A. Sule -*  
*Majority Leader on*  
*Wed 19/11/14*  
*[Signature]*

KENYA NATIONAL AUDIT OFFICE

**REPORT OF  
THE  
AUDITOR-GENERAL**



KENYA NATIONAL AUDIT OFFICE  
**ON**

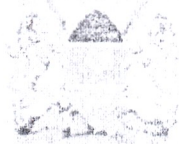
**THE FINANCIAL STATEMENTS OF  
NATIONAL COUNCIL FOR POPULATION  
AND DEVELOPMENT FOR THE YEAR  
ENDED 30 JUNE 2013**

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

**REPORT OF  
THE  
AUDITOR-GENERAL**



KENYA NATIONAL AUDIT OFFICE  
**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL COUNCIL FOR POPULATION  
AND DEVELOPMENT FOR THE YEAR  
ENDED 30 JUNE 2013**



NATIONAL COUNCIL FOR  
POPULATION AND DEVELOPMENT

**FINANCIAL STATEMENTS FOR  
THE YEAR ENDED  
30<sup>TH</sup> JUNE 2013**

## Table of Contents

TABLE OF CONTENTS .....	ii
LIST OF ACRONYMS .....	iii
CORPORATE INFORMATION .....	iv
INTRODUCTION .....	1
REPORT OF THE BOARD .....	3
STATEMENT OF RESPONSIBILITIES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2013 ..	4
THE CHIEF EXECUTIVE OFFICER'S REPORT .....	5
INTRODUCTION .....	5
RESULTS     5	
STAFF RECRUITMENT AND ITS IMPLICATIONS .....	5
NAMES OF BOARD MEMBERS .....	6
SENIOR MANAGEMENT .....	6
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 <sup>TH</sup> JUNE 2013 .....	8
NOTES TO FINANCIAL STATEMENTS .....	11
NOTE 1: ACCOUNTING POLICIES .....	11
NOTE 2: NON-CURRENT ASSET MOVEMENT SCHEDULE 2013 .....	13
NOTE 3: OTHER CURRENT ASSETS .....	15
NOTE 4: CASH & CASH EQUIVALENTS .....	16
NOTE 5: CAPITAL RESERVE .....	17
NOTE 6: TRADE AND OTHER PAYABLES .....	17
NOTE 7: DEFERRED INCOME .....	17
NOTE 8: GOVERNMENT –REVENUE .....	18
NOTE 9: DONOR REVENUE .....	18
NOTE 10: IOTHER INCOME .....	20
NOTE 11: INTEREST INCOME .....	20
NOTE 12: EMPLOYEE BENEFIT .....	21
NOTE 13: OTHER EXPENSES .....	21
NOTE 14: BOARD EXPENSE .....	22
NOTE 15: AUDIT FEE .....	22
NOTE 16: FINANCE COSTS .....	22
NOTE 17: DISPOSAL OF MOTOR VEHICLE .....	23
NOTE 18: OTHER PROJECT EXPENSE .....	24

## LIST OF ACRONYMS

NCPD: National Council for Population & Development

PRB: Population Reference Bureau

UNFPA: United Nations Fund for Population Activities

UNICEF: United Nations Children's Fund

KfW: German Development Bank

MDG: Millennium Development Goals

KUHRI: Kenya Urban Reproductive Health Initiative

JSDF: Japanese Social Development Fund

AED: Academy for Education Development

MACRO: ICF Macro is a research, management consulting and information technology firm.

DANIDA: Danish International Development Council

PwC: PricewaterhouseCoopers

ICUH: International Commission for the History of Universities

AIA: Appropriations in Aid

AWP: Annual Work Plan

BBK: Barclays Bank of Kenya LTD

CBA: Commercial Bank of Africa

KCB: Kenya Commercial Bank

## CORPORATE INFORMATION

Registered Office: Valley Road, 4<sup>th</sup> Floor, Chancery Building  
P.O Box 48994-00100  
NAIROBI

Auditors : Auditor- General

Bankers: Barclays Bank of Kenya  
Commercial Bank of Africa  
Kenya commercial Bank

## INTRODUCTION

### PART 1: VISION, MISSION AND OBJECTIVES

#### MANDATE

The Council was established as a state corporation through the legal Notice No. 120 contained in the Kenya Gazette Supplement No. 68 dated 29<sup>th</sup> October, 2004 and is charged with the following functions:-

- Analyze population issues and develop policies related to population
- Provide leadership and mobilize support for population programmes including coordinating population programmes implemented by different organizations
- Assess the impact of population programmes and make recommendations arising from such assessments
- Assist other organizations in dealing with population issues
- Identify and advise on population issues that may not be adequately or appropriately dealt with by the Government
- Advocate for political and other support to address population issues.

“Population issues” mean –

- a) Issues that relate to, arise from, or influence mortality, reproduction or migration; and
- b) Other issues that relate to population;  
“Population Programmes” means programmes addressing population issues.

The Council has a Board whose membership is drawn from key Government Ministries handling population related issues, civil society and private sector organizations. The role of the Board is to run the Council. A Chairman, who is appointed by the President for a period of three (3), years heads the Board. The Director General, who is appointed by the Board, is the Chief Executive Officer of the Council and the secretary to the Board.

#### *Vision of the Council*

A well managed population for quality life

#### *Mission of the Council*

To provide leadership in the development, coordination and implementation of population and related policies and programmes for improved quality of life

***Objectives of the Council***

*Strategic Objective 1:*

To enhance awareness on Population issues (Fertility, Mortality, Migration)

*Strategic Objective 2:*

To Improve Knowledge and Information base on Population Issues

*Strategic Objective 3:*

To improve Policy Framework and Environment on Population Issues

*Strategic Objective 4:*

To increase resources for population related programmes

*Strategic Objective 5:*

To enhance capacity for programme planning, coordination and M&E

*Strategic Objective 6:*

To satisfy customers with services provided by the Council

**Core values:**

Integrity

Team Work

Innovation

Non-Discrimination

Quality Services

## REPORT OF THE BOARD

The Board presents financial statements for the year ended 30 June 2013.

	2013	2012
Income	Kshs	Kshs
GOK		
Income Government of Kenya	314,193,351	244,612,690
Donor Income	150,402,721	111,537,241
Other Income	5,989,282	4,195,407
Interest Income	32,690	31,248
<b>Total Income</b>	<b>471,097,670</b>	<b>360,376,586</b>
Expenditure		
Total expenditure	446,285,359	346,082,666
<b>Surplus/Deficit</b>	<b>24,812,311</b>	<b>14,293,920</b>

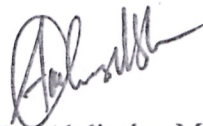
## STATEMENT OF RESPONSIBILITIES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

The Board of the National Council for Population & Development is responsible for preparing financial statements for each accounting period, which give a true and fair view of the state of affairs of the Council as at the end of the period and of its operating results for that period. The Board is also required to ensure that the Council keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the Council. The Board is also responsible for safeguarding the assets of the Council.

The Council's Board accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards. The Board is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Council and of the results of its activities. The Council's Board further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

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

This Statement is approved by the Board members and signed on its behalf by:



Dr. Abdisalan M.Noor  
Board Chairman  
19<sup>th</sup> December 2013

## THE CHIEF EXECUTIVE OFFICER'S REPORT

### Introduction

This Financial Statement is NCPD's record of financial transactions, obligations and value of assets. The accounts are submitted having been discussed and approved by the management.

During the 2012/2013 Financial Year, the Council received a government grant of Kshs 314,193,351 for its operations. It also received additional resources of Kshs 150,402,721 from development partners for scheduled development activities. The Board was fully briefed and updated on the financial implications of the programmed activities of the Council and appraised on any constraints. The board was informed of the expiry of the Capacity building project for Traditional Herbalist at 30<sup>th</sup> June 2013. With regard to the efficiency of the operating systems, the Board did note and appreciate the adoption by management of a computerized financial management system. Overall, the Board was satisfied that the Council's financial operations were prudent and generally satisfactory.

### Results

In its efforts to raise additional funds, the Council undertook to provide technical services to other organizations and in the process charge an appropriate fee. Through this method, the Council was able to accrue some amount of AIA. The Council also facilitated a number of collaborating partners, including providing working space. The Government of Kenya increased its financial support for programmed activities from Kshs 244,612,690 to Kshs 314,158,985. The Council still requires additional funding to fully achieve its mandate and be in compliance with the new constitution

### Staff Recruitment and its Implications

Early in 2006, the Council commissioned a study to review and recommend appropriate staff levels, job designations and remunerations and the review was later updated as recommended by Ministry of State for Public Service in a follow-up study done in the year 2010. During the 2012/2013 Financial Year, the Council continued to implement the study recommendations on a phased approach. The major implication was the resulting higher requirements for staff salaries since these were now pegged on the experience and practice of comparable state corporations. The Council is still lobbying for more funds to recruit for key positions in the headquarters and the forty seven counties which cannot currently be filled due to limitations of funds.



George Kichamu  
Ag. Director General/CEO  
19<sup>th</sup> December 2013

### Names of Board Members

Dr. Abdisalan M. Noor:	Board Chairman
Dr. Edward Sambili:	Permanent Secretary, Ministry of State for Planning, N.D& Vision 2030
Prof. George I Godia:	Education Secretary, Ministry of Education
Prof. Geoffrey M Wahungu:	Director General, NEMA
Agnes Masika:	Executive Director, Maendeleo ya Wanawake Organisation
Ms Grace Maingi Kimani:	Executive Director, FIDA Kenya
Rev. Vincent Wambugu Mwai:	Secretary General, Kenya Episcopal Conference
Rev. Canon Peter Karanja:	General Secretary, NCKK
Prof. Collete Suda:	Gender Secretary, MGC&SD
Mr. Adan Wachu:	Secretary General, Supreme Council of Kenya Muslims
Ms. Lorna Y. Ottaro:	Representing Public Interest
Dr. Francis Kimani:	Director of Medical Services, MMS
Prof. Edward K Mburugu:	Representing Universities & Research Institutions.
Dr. Boniface Omuga K'oyugi	Director General/CEO

### Senior Management

Dr. Boniface Omuga K'Oyugi:	Director General/CEO
Mr. Kimeli Chepsiror:	Director, Corporate Services
Dr. Paul Lumula Kizito:	Director, Technical Services
Mr. George Kichamu:	Deputy Director, Communication, Advocacy & Public Education
Mr. Karugu Ngatia:	Deputy Director, Programme Coordination, Monitoring & Evaluation
Mrs Vane Lumumba:	Deputy Director, Research & Policy
Dorothy Oliech :	Deputy Director, Human Resource & Administration
Mrs Margaret Muthoni Mwangi:	Deputy Director, Finance & Accounting
Taslim Wason:	Chief Internal Auditor

REPUBLIC OF KENYA

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Website: [www.kenao.go.ke](http://www.kenao.go.ke)

P.O. Box 30084-00100  
NAIROBI



## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2013

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Council for Population and Development set out on pages 7 to 25, which comprise the statement of financial position as at 30 June 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable

assurance about whether the financial statements are free from material misstatement.

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

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

### **Basis for Qualified Opinion**

#### **Property, Plant and Equipment**

- (i) As previously reported in the last two financial years, the property, plant and equipment balance of Kshs.61,567,518 as at 30 June 2013 excludes the undetermined value of various parcels of land situated at Upper Hill in Nairobi, Murang'a and Kisii. Ownership documents for the land were not available for audit verification. Additional information indicates that the land in Upper Hill-plan No. 93637/11/724 measuring 0.63 hectares has been allocated to a private developer.
- (ii) Further, as similarly observed in the previous year, ownership documents for two motor vehicles registration numbers GK T925 and GKU206 could not be verified as the vehicles were registered in the names of other parties. As a result, it has not been possible to confirm that the property, plant and equipment balance of Kshs.61,567,518 is fairly stated as at 30 June 2013.

### **Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Council as at 30 June 2013 and its

financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the National Coordinating Agency for Population Development Order, 2004.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

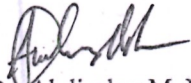
**Nairobi**

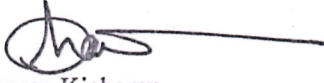
**11 February 2014**

STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> JUNE 2013

		2013	2012
		Kshs	Kshs
<b>ASSETS</b>			
<b>Non - Current Assets</b>			
	Notes		
Property Plants & Equipments	2	61,567,518	50,038,418
<b>Sub-Total</b>		<b>61,567,518</b>	<b>50,038,418</b>
<b>Current Assets</b>			
Other Current assets	3	7,926,690	461,511
Cash & Cash Equivalents	4	50,444,892	57,841,309
<b>Sub-Total</b>		<b>58,371,583</b>	<b>58,302,820</b>
<b>Total Assets</b>		<b>119,939,101</b>	<b>108,341,238</b>
<b>RESERVES &amp; LIABILITIES</b>			
Surplus		63,457,610	38,645,298
Capital Reserve	5	23,554,446	23,679,244
<b>Sub-Total</b>		<b>87,012,057</b>	<b>62,324,542</b>
<b>Non Current Liabilities</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	6	3,963,838	6,902,729
Deferred incomes	7	28,963,206	39,113,967
<b>Sub-total</b>		<b>32,927,044</b>	<b>46,016,696</b>
<b>Total Equity &amp; Liabilities</b>		<b>119,939,101</b>	<b>108,341,238</b>

This financial statement is approved by the Board and signed on its behalf by:

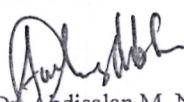
  
 Dr. Abdisalan M. Noor  
 Board Chairman  
 19<sup>th</sup> December 2013


  
 George Kichamu  
 Ag. Director General  
 19<sup>th</sup> December 2013

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE 2013

	Notes	2013	2012
		Kshs	Kshs
<b>Income</b>			
<b>GOK</b>			
Income Government of Kenya	8	314,193,351	244,612,690
Donor Income	9	150,402,721	111,537,241
Other Income	10	5,989,282	4,195,407
Interest Income	11	32,690	31,248
Profit on disposal of Assets	17	479,626	-
<b>Total Income</b>		<b>471,097,670</b>	<b>360,376,587</b>
<b>Expenditure</b>			
Employee Benefits Expense	12	145,041,867	119,200,659
Other expenses O&m	13	130,938,401	105,323,977
Board Expense	14	3,005,800	2,695,582
Audit Fee	15	371,200	470,000
Depreciation	2	17,991,298	14,112,773
Finance Costs	16	226,364	229,726
Loss on Disposal of assets	17	-	766,282
Project Expenditure	18	148,710,429	103,283,667
<b>Total expenditure</b>		<b>446,285,359</b>	<b>346,082,665</b>
<b>Surplus</b>		<b>24,812,311</b>	<b>14,293,921</b>

This financial statement is approved by the Board and signed on its behalf by:

  
 Dr. Abdisalan M. Noor  
 Board Chairman  
 19<sup>th</sup> December 2013

  
 George A Kichamu  
 Ag. Director General  
 19<sup>th</sup> December 2013

**STATEMENT OF CASH FLOWS**

	2013	2013
	Kshs	Kshs
<b>Cash flows from operating activities</b>		
Surplus	24,812,311	14,293,920
Add: Items not involving cash movement		
Depreciation	17,991,298	14,112,773
Profit on disposal	(479,626)	766,282
<b>Adjustments</b>		
<b>Sub-total</b>	<b>42,323,983</b>	<b>29,172,975</b>
Increase/Decrease in debtors	(7,465,179)	(40,132)
Increase/decrease in creditors	(2,938,891)	2,927,942
Increase/decrease in deferred incomes	(10,150,761)	(45,417,451)
<b>Net cash flows from operations</b>	<b>21,769,152</b>	<b>(13,356,666)</b>
<b>Cash flows from investing activities</b>		
Purchase of Assets	(30,022,570)	(25,053,987)
Cash received	857,000	535,350
<b>Cash flows from financing activities</b>		
<b>Net increase/Decrease in cash &amp; cash equivalents</b>	<b>(7,396,418)</b>	<b>(37,875,303)</b>
Bank & cash equivalent at beginning	57,841,309	95,716,612
Bank & cash equivalent at end	50,444,891	57,841,309

**STATEMENT OF CHANGES IN ACCUMULATED FUND  
FOR THE YEAR ENDED 30TH JUNE 2013**

	Revenue Reserve	Capital Reserve	Totals
As at 1st July 2012	24,351,378	23,679,244	48,030,622
Asset Reserve ( Disposal Ac	-	-	-
Surplus for the Year Adjusted	14,293,921	-	14,293,921
As at 30th June 2013	38,645,299	23,679,244	62,324,543
As at 1st July 2013	38,645,299	23,679,244	62,324,543
Surplus for the Year	24,812,311	(124,798)	24,687,513
As at 30th June 2013	63,457,610	23,554,446	87,012,057

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1: ACCOUNTING POLICIES

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). Treatment of similar items is consistently applied. The financial statements have been prepared in Kenya Shillings.

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention modified to include revaluation of assets.

(b) Revenue - Government & Donor Receipts

(i) Grants

Grants received for specific purposes are treated as deferred income and only credited to the income and expenditure statement when the activities for which they were provided for have been undertaken.

Grants received for specific asset purchases are treated as deferred income for asset acquisition and only credited to the income and expenditure statement when the activities for which they were provided for have been undertaken.

(ii) Project income

Project income represents income from projects carried out by NCPD and is accounted for on cash basis

(iii) Interest income

Interest income is recognized on cash basis

(c) Equipment, motor vehicles, computers and office equipments.

All the assets were valued in the year 2009. Most of them had been procured when the Council was operating as a Government department and some of them were purchased in 1990. A capital Reserve was created when transferring them to the Council.

(d) Depreciation

The following rates are applied for depreciation using reducing balance method of depreciation. Full year's depreciation is charged at year of purchase.

	Rate
Furniture and fittings	12.5%
Computers	30%
Office equipment	12.5%
Motor vehicles	25%

(e) Receivables

Receivables are carried at anticipated realizable values.

(f) Foreign currencies

Assets and liabilities denominated in foreign currency are translated into Kenya shillings at the rates of exchange ruling at the balance sheet date. Transactions during the year are translated at the average Central Bank conversion rates

(g) Taxation

The Council is exempt from taxation and, therefore, no provision for tax liability has been made in the financial statements.

(i) Retirement benefits

The Council contributes to a statutory defined pension fund. 15% contribution was made to the pension scheme for the relevant staff

j) Inter NCPD transactions are excluded from the accounts.

LEGAL STATUS

National Council for Population & Development attained its current status of a Semi Autonomous Government Council upon the enactment of the Legal Gazette Notice No. 120 in the Kenya Gazette Supplement No. 68 of 29<sup>th</sup> October 2004

CURRENCY

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

## NOTE 2: NON-CURRENT ASSET MOVEMENT SCHEDULE 2013

	Land & Buildings	Furniture fittings	Computers	Office Equipment	Motor Vehicles <sup>1</sup>	Total
<b>COST</b>	-	<b>7,593,975</b>	<b>4,573,513</b>	<b>12,209,214</b>	<b>54,877,320</b>	<b>79,254,022</b>
NBV - 1 <sup>st</sup> July 2011	-	6,370,210	2,296,567	9,363,462	22,368,597	40,398,836
Adjusted Cost	-	<b>6,370,210</b>	<b>2,296,567</b>	<b>9,363,462</b>	<b>22,368,597</b>	<b>40,398,836</b>
Additions	-	333,235	725,713	1,329,315	22,665,724	25,053,987
Disposal	-	(614,031)	(102,655)	(214,145)	(370,800)	(1,301,632)
As at 30 <sup>th</sup> June 2012	-	<b>6,089,414</b>	<b>2,919,625</b>	<b>10,478,632</b>	<b>44,663,521</b>	<b>64,151,192</b>
<b>DEPRECIATION</b>						
As at 1 <sup>st</sup> July 2011	-	1,692,530	1,760,733	1,796,136	10,174,861	15,424,260
Disposal of motor vehicle	-	(187,969)	(106,845)	(65,555)	(288,400)	(648,768)
Charge for the year	-	761,177	875,888	1,309,829	11,165,880	14,112,773
As at 30 <sup>th</sup> June 2012	-	<b>2,265,738</b>	<b>2,529,776</b>	<b>3,040,410</b>	<b>21,052,341</b>	<b>28,888,265</b>
<b>NET BOOK VALUE</b>						
At 30 <sup>th</sup> June 2012	-	<b>5,328,237</b>	<b>2,043,738</b>	<b>9,168,803</b>	<b>33,497,641</b>	<b>50,038,418</b>
At 30 <sup>th</sup> June 2011	-	6,370,210	2,296,567	9,363,462	22,368,597	40,398,836

NATIONAL COUNCIL FOR POPULATION & DEVELOPMENT MANAGEMENT ACCOUNTS FOR YEAR ENDED 30TH JUNE 2013

	Land & Buildings <sup>2</sup>	Furniture fittings	Computers	Office Equipment <sup>3</sup>	Motor Vehicles <sup>3</sup>	Total
<b>COST</b>						
At 1st July 2012	-	5,328,237	2,043,738	9,168,803	33,497,641	50,038,418
Prior Period Adjustments	-					
<b>Adjusted Cost</b>	-	<b>5,328,237</b>	<b>2,043,738</b>	<b>9,168,803</b>	<b>33,497,641</b>	<b>50,038,418</b>
Additions <sup>4</sup>	-	340,000	3,755,410	2,675,830	23,251,330	30,022,570
Disposal	-			(5,962)	(496,209)	(502,172)
Adjustments	-	-	-	-	-	-
As at 30th June 2013	-	5,668,237	5,799,147	11,838,671	56,252,761	79,558,816
<b>DEPRECIATION</b>						
As at 1st July 2012	-	2,265,738	2,529,776	3,040,410	21,052,341	28,888,265
Disposal of Motor Vehicle	-			(2,938)	(679,991)	(682,928)
Charge for the year	-	708,530	1,739,744	1,479,834	14,063,190	17,991,298
As at 30th June	-	2,974,268	4,269,520	4,517,306	34,435,541	46,196,635
<b>NET BOOK VALUE</b>						
At 30th June 2013	-	4,959,707	4,059,403	10,358,837	42,189,571	61,567,518
At 30th June 2012	-	5,328,237	2,043,738	9,168,803	33,497,641	50,038,418

<sup>2</sup> A plot at upper hill was initially allocated to the council but later reallocated to a private developer. The Ndungu report recommended that the plot reverts back to the original owner. It was reported in parliament that the plot reverted back to government and a new title issued under the PS treasury. We are negotiating with the Government to get back the land. Other plots in Murang'a and Kisii are not yet valued as the process of acquiring titles is on going

<sup>3</sup> Excluded in the value of motor Vehicles is Vehicle Registration No. KAY 231L, a project vehicle. It will be transferred back to the council when the project is over.

<sup>4</sup> This refers to assets purchased during the year

**NOTE 3: OTHER CURRENT ASSETS**

	2012/2013	2011/2012
Other Current Assets	7,926,690	461,511

**NOTE 4: CASH & CASH EQUIVALENTS**

Bank	AC/NO	Donor/ Project	F currency	2012/2013	2011/2012
				Amount KSHS	Amount KSHS
BBK	045-1547933	Recurrent		8,927,922	19,473,671
BBK	045-1548190	Development		3,984,038	6,073,233
CBA	015 7377035	UNFPA		(7,102)	1,404,157
CBA	015 7377515	MACRO ( US\$)	8,202	705,402	1,932,865
CBA	015 7377507	PRB (US\$)	82,954	7,134,014	124,317
		prb kshs		731,812	
CBA	015 7377027	UNICEF		8,784	9,584
BBK	045-1548204	NCAPD		8,032,305	9,313,004
CBA	015 7377 094	USAID AIDS INDICATOR SURVEY			
CBA	0157377 043	UNFPA GOK		605,796	605,796
KCB	PWC	UNIAIDS		2,399,685	-
BBK	1291116	Miscellaneous Dollar	131,349	11,296,037	8,745,527
CBA	64271200099	MDG Dollar	5,014	431,201	416,053
CBA	6427120104	LQAS Dollar	171	14,744	14,440
CBA	6427120117	KfW 11(Euro)	235	24,736	24,736
CBA	642712008	Parliamentary		175,318	175,318
CBA	6427120125	JSDF		1,663,143	4,548,743
NIC	ICA1110000997	JSDF		1,213,815	1,004,029
	ICA1110000997	JSDF Petty Cash			496
CBA	6427120138	KSPA MACRO	1,402	120,569	118,087
CBA	6421120146	KSPA MACRO		79,642	81,843
BBK	1099655	MISCELLANEOUS		123,983	159,983
	6427120151	Kuhri Kshs		113,143	39,820
	6427120167	Kuhri US\$	24,346	2,093,732	123,674
COOP		KEWOPA			3,341,710
		RPC VARIOUS		572,172	110,223
				50,444,892	57,841,307

	Region	Currency	2012/2013	2011/2012
BBK	NYERI	Kshs	9,662	3,398
KCB	KISII	Kshs	39,541	63,861
KCB	GARISSA	Kshs	113,397	1,117
KCB	KISUMU	Kshs	53,463	11,965
BBK	MOMBASA	Kshs	-	397
BBK	KAKAMEGA	Kshs	360	1,120
BBK	EMBU	Kshs	296,175	55
BBK	ELDORET	Kshs	53,852	26,939
BBK	NAKURU	Kshs	4,948	46
KCB	MACHAKOS	Kshs	775	1,325
		<b>Totals</b>	<b>572,172</b>	<b>110,223</b>

**NOTE 5: CAPITAL RESERVE.**

This is the total capital reserve for four years reflected in the statement of changes in equity.

**NOTE 6: TRADE AND OTHER PAYABLES**

Included in trade and payables is a provision for gratuity of Kshs 3,093,160.10 for staff whose contracts will expire in the year 2013-2014

	2012/2013	2011/2012
Other Trade Payables	3,963,838	6,902,729

**NOTE 7: DEFERRED INCOME**

These are grants received but activities have not yet taken place. These are treated as deferred income and will be credited to income and expenditure statement when activities are undertaken. This is mainly as a result of differences in the accounting year of the Council and the partners.

	2012/2013	2011/2012
Macro	705,402	2,037,046
PRB	7,134,014	131,017
PRB kshd	731,812	
Kfw (Germany)11	-	26,537

NATIONAL COUNCIL FOR POPULATION & DEVELOPMENT MANAGEMENT ACCOUNTS FOR YEAR ENDED 30TH JUNE 2013

UNIAIDS	2,399,685	-
GOK	12,911,959	25,261,310
Kuhri Kshs	113,143	39,820
MDG	-	438,479
UNFPA	-	4,745,867
GOK UNFPA	-	605,796
Kuhri US\$	2,093,732	130,340
JSDF	2,873,458	5,537,772
AED	-	159,983
Total deferred income	<b>28,963,206</b>	<b>39,113,967</b>

NOTE 8: GOVERNMENT -REVENUE

	2012-2013	2011-2012
Recurrent	205,474,000	205,474,000
Development	96,000,000	64,400,000
	25,631,310	-
	<b>327,105,310</b>	<b>269,874,000</b>
Less: Income for uncompleted Activities	<u>12,911,959</u>	<u>25,261,310.00</u>
	<b>314,193,351</b>	<b>244,612,690</b>

NOTE 9: DONOR REVENUE

PROJECT INCOME

Project/Source	2012/13 Income	2011/12 Income Kshs
PRB	23,328,763	23,428,253

UNIAIDS		30,711,147	-
Kfw (Germany)11		26,537	-
MACRO		3,742,419	26,360,228
UNFPA Revenue Through Treasury		69,523,821	24,182,250
Kuhri Kshs		570,810	512,187
MDG		438,479	445,089
Kuhri US\$		10,706,045	10,493,177
JSDf		26,640,168	31,616,847
GOK/UNFPA		605,796	-
UNDP-DISSEMINATION OF POPULATION POLICY		-	3,534,000
CDAF SURVEY		-	3,019,960
UNDP RADIO MESSAGES		-	1,600,000
AED		159,983	197,908
<b>Total Income &amp; Expenditure</b>	<b>A</b>	<b>166,453,968</b>	<b>125,389,898</b>

**Adjustment of Income for activities running beyond the accounting period.**

Macro		705,402	2,037,046
PRB		7,134,014	131,017
PRB kshs		731,812	-
UNIAIDS		2,399,685	-
Kfw (Germany)11		-	26,537
Kuhri Kshs		113,143	39,820

NATIONAL COUNCIL FOR POPULATION & DEVELOPMENT MANAGEMENT ACCOUNTS FOR YEAR ENDED 30TH JUNE 2013

MDG		-	438,479
UNFPA		-	4,745,867
GOK UNFPA		-	605,796
JSDF		2,873,458	5,537,772
Kuhri US\$		2,093,732	130,340
AED		-	159,983
Total deferred Income	B	16,051,246	13,852,657
Actual Income for Year	A-B	<u>150,402,721</u>	<u>416,329,513</u>
		<u>166,453,968</u>	<u>500,860,931</u>

NOTE 10: IOTHER INCOME

	2012-2013	2011-2012
Sale of tender Documents & Assets	1,254,500	182,346
Gain on conversion of Opening Balance	251,790	(554,545)
Commissions	51,196	41,295
Fees on Executing Projects	2,552,763	3,462,474
Foreign currency gain	(255,017)	(611,355)
Support by Donors for GOK activities	<u>2,134,051</u>	<u>1,675,193</u>
<b>Total</b>	<u><b>5,989,282</b></u>	<u><b>4,195,408</b></u>

NOTE 11: INTEREST INCOME

	2012-2013	2011-2012
JSDF	17,656	21,643
KUHRI	361	3,264
PRB	8,343	4,420
MDG	6,330	1,921
	<u>32,690</u>	<u>31,248</u>

**NOTE 12: EMPLOYEE BENEFIT**

		2012/2013	2011/2012
2100/000	Employees	131,394,327	105,875,820
2200/405	Transfer Allowance	504,334	156,072
2200/406	Gratuity & Pensions	13,143,207	13,168,767
	<b>Total Employee Benefit</b>	<b>145,041,867</b>	<b>119,200,659</b>

**NOTE 13: OTHER EXPENSES**

		2012/2013	2011/2012
2250/000	GOK -Utilities Supplies and Services	350,670	328,874
2300/000	GOK-Communication Supplies and Services	5,922,121	3,342,232
2350/000	GOK-Domestic Travel & Subsistence & Other	8,067,860	6,678,794
2400/000	GOK-Foreign Travel & Subsistence & Trans	97,650	425,100
2450/000	GOK-Printing Advert&Info Supplies & Serv	38,173,492	23,783,884
2500/000	GOK -Rentals of Produced Assets	24,666,875	19,962,328
2550/000	GOK -Training Expenses	2,357,904	2,034,327
2600/000	GOK -Hospitality supplies and Services	9,562,680	7,809,087
2630/000	Insurance	9,112,685	8,203,660
2650/000	Specialized materials & supplies	651,895	62,935
2700/000	GOK-Office and General supplies & service	6,904,325	6,413,882
2750/000	GOK -Fuel and Lubricants	3,161,885	3,506,673
2760/000	Other Operating expenses	7,672,119	7,071,731
2800/000	GOK-Routine Maintenance -VH&Transport Eq	4,088,497	3,668,142
2850/000	GOK-Routine Maintenance -Other Assets	2,629,720	2,107,992

NATIONAL COUNCIL FOR POPULATION & DEVELOPMENT MANAGEMENT ACCOUNTS FOR YEAR ENDED 30TH JUNE 2013

2900/000	GOK-M Fees & Dues & Subscriptions To IO	2,597,778	2,517,478
2951/000	Borrowed Funds Recurrent	-	110,490
2995/010	Donation to other Institution	-	360,000
2995/012	Other Operating Expenses	42,020	199,023
2995/015	Refunds to tenders	83,700	-
2997/300	Other Operating Expenses	82,360	65,000
2997/500	Printing Advertising Supplies & Services	1,104,700	-
2997/700	National Leaders Conference	-	4,027,050
2997/702	UNDP-Dissemination of Population Policy	3,399,217	745,345
2997/705	KUHRI- Tupange Advocacy Activities	-	1,293,584
2997/800	Hospitality supplies and Services	-	16,089
4800/004	Foreign Travel-UNFPA	208,250	590,280
	<b>Total Operating Expense</b>	<b><u>130,938,401</u></b>	<b><u>105,323,977</u></b>

**NOTE 14: BOARD EXPENSE**

	2012/2013	2011/2012
Board Expense	<u>3,005,800</u>	<u>2,695,582</u>

**NOTE 15: AUDIT FEE**

	2012/2013	2011/2012
Audit fees	<u>371,200</u>	<u>470,000</u>
Total	<u>371,200</u>	<u>470,000</u>

**NOTE 16: FINANCE COSTS**

	2012/2013	2011/2012
PRB (US\$)	8,631	24,769
prb khs	3,167	-

Macro (US\$)	1,313	11,060
UNIAIDS	2,500	-
UNFPA	16,102	2,820
Kuhri US\$	9,520	490
UNFPA- Parliamentary	-	1,200
MDG	-	6,611
UNICEF	800	-
Macro 146	2,200	
Recurrent	53,085	48,566
Development	51,584	58,451
miscellaneous	15,493	18,328
Kuhri Kshs	2,619	
Miscellaneous dollar	5,300	10,647
JSDF Herbalists	18,051	16,710
AED	36,000	30,075
<b>Total Finance Cost</b>	<b>226,364</b>	<b>229,726</b>

**NOTE 17: DISPOSAL OF MOTOR VEHICLE**

<b>Motor Vehicle Account Disposal</b>	
<b>KAV 431 E</b>	
Cost/ Valuation	517,000
Depreciation 2010	129,250
<b>Net Book Value 2010</b>	<b>387,750</b>
Depreciation 2011	96,938
<b>Net Book Value 2011</b>	<b>290,813</b>
2012 Depr	72,703
<b>Net Book Value 2012</b>	<b>218,109</b>
2013 Depr	54,527
<b>NBV 2013</b>	<b>163,582</b>

Cash Paid	375,000
Profit on Disposal	211,418

**Motor Vehicle Account Disposal**

**KBB 863S**

Cost/ Valuation	659,200
Depreciation 2010	<u>164,800</u>
Net Book Value 2010	<u>494,400</u>
Depreciation 2011	<u>123,600</u>
Net Book Value 2011	<u>370,800</u>
Depreciation 2012	92,700
NBV 2012	<u>278,100</u>
Deprec 2013	69,525
NBV 2013	<u>208,575</u>
Cash Received	480,000
Profit on Disposal	271,425

Analysis

Net Book Value	496,209	To Disposal
Accumulated Depr	679,991	To Disposal

**Equipments Account**

**Radio Cassette Deck Sansui**

Cost/ Valuation	8,900
Depreciation 2010	<u>1,113</u>
Net Book Value 2010	<u>7,788</u>
Depreciation 2011	<u>973</u>
Net Book Value 2011	<u>6,814</u>
2012 Depr	852
Net Book Value 2012	<u>5,962</u>
2013 Depr	745
NBV 2013	<u>5,217</u>
Cash Paid	2,000
Profit /loss on Disposal	(3,217)
Accumulated Depreciation	2,938
Profit/loss on disposal	479,626
Cash Paid	857,000
To Reserves ( Depr. 2013)	124,798

**NOTE 18: OTHER PROJECT EXPENSE**

2012/13

2011/12