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**REPORT**

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**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL COUNCIL FOR POPULATION AND  
DEVELOPMENT**

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





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***NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 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 Population and Development (NCPD)***  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2025.**

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

**A: Acronyms and Abbreviations**

CEO	Chief Executive Officer
DG	Director General
ICPD	International Conference on Population & Development
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries Departments & Agencies
NCPD	National Council for Population & Development
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management Act of 2012
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PPD	Partners in Population Development
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SDGs	Sustainable Development Goals

**B: Definition of Key Terms**

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

**Comparative Year-** Means the prior period

## **2. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The National Council for Population and Development was established as a State Corporation on 29th October, 2004 through the legal Notice No. 120 contained in the Kenya Gazette Supplement No. 68 and the National Co-ordinating Agency for Population and Development (Amendment) Order, 2011. NCPD is domiciled in Kenya and has presence in eleven counties. The Council is represented by the Cabinet Secretary for The National Treasury and Economic Planning and governed by a Board of Directors which is responsible for the general policy and strategic direction of the Council.

### **(b) Principal Activities**

The principal activity/mission/mandate of the National Council for Population and Development is to:

- Analyse 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.

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***Vision of the Council***

Quality Population for a Prosperous Kenya

***Mission of the Council***

To provide Leadership in Population Policy Management to improve the well-being of all Kenyans

***Objectives of the Council***

*Strategic Objective 1:*

Improve implementation of the National Population Policy at national and county levels;

*Strategic Objective 2:*

Promote integration of population issues in National and County development planning;

*Strategic Objective 3:*

Enhance advisory services on population and development issues at National and County level;

*Strategic Objective 4:*

Increase resources for implementation of the population policy and programmes;

*Strategic Objective 5:*

Improve generation and utilization of population research findings;

*Strategic Objective 6:*

Enhance public education on population and development issues;

*Strategic Objective 7:*

Spearhead advocacy and mobilize support for the National Population Policy and programmes;

*Strategic Objective 8:*

Promote ethics, national values and good corporate governance;

*Strategic Objective 9:*

Enhance corporate brand;

*Strategic Objective 10:*

Leverage on ICT and innovation on population policy management;

*Strategic Objective 11:*

Enhance Human Resource Management and development; and

*Strategic Objective 12:*

Improve operational efficiency.

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**Core Values**

Teamwork, professionalism, integrity, innovation, inclusiveness

**(c) Key Management**

The National Council for Population and Development's day-to-day management is under the following key organs:

- Director General (CEO)
- Senior Management

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

<b>NO</b>	<b>Designation</b>	<b>Name</b>
1	Director General	Dr. Mohamed A. Sheikh
2	Director Corporate Services	Margaret Muthoni Mwangi <b>Rtd 12/02/2025</b>
3	Director Research, Monitoring & Evaluation	Catherine Ndei <b>Rtd 17/05/2025</b>
4	Director Policy, Programmes & Partnerships	Nzomo Mulatya <b>Rtd 12/12/2024</b>
5	Ag. Director Policy, Programmes & Partnerships	Fidelis Ndung'u <b>w.e.f 01/01/2025</b>
6	Director Public Education & Advocacy	Lucy Kimondo
7	Ag. Deputy Director Finance & Accounting	Sarah Onare Makokha
8	Deputy Director Internal Audit	Susan Njeri Meshack
9	Deputy Director Supply Chain Management	William O. Ochola

**(e) Fiduciary Oversight Arrangements**

The Board of the National Council for Population & Development has the overall fiduciary responsibility of providing oversight and policy direction and ensuring that all activities are in the best interest of the Council. They have a fiduciary duty of due care, skill and diligence.

The Board has appointed the Audit and Risk Committee which meets quarterly. Committee members are drawn from members of the council's Board of Directors. The committee assists

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the Board of Directors to fulfil its corporate governance and overseeing responsibilities in relation to the council's financial reporting, internal control system, risk management system and internal and external audit functions. Its role is to provide advice and recommendations to the Board within the scope of its terms of reference / charter.

The Council has Finance and Administration and Technical Committees whose membership is drawn from the Board of Directors. The Finance and Administration committee offers advice and guidance and leadership of financial matters, Human resource and any other matters that require direction. The Technical committee provides guidance and leadership on technical Population matters and reviews the activities and programmes.

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**(f) Entity Headquarters**

P.O. Box 48994-00100  
Chancery Building  
Valley Road  
Nairobi, KENYA

**(g) Entity Contacts**

Telephone :( 254) 2711600  
E-mail: [info@ncpd-ke.org](mailto:info@ncpd-ke.org)  
Website: [www.ncpd-ke.org](http://www.ncpd-ke.org)

**(h) Entity Bankers**

1. ABSA Bank of Kenya  
Hurlingham Branch  
P.O. Box 30074  
GPO 00100  
Nairobi, Kenya

2. NCBA  
Mama Ngina Branch  
P.O Box 30437  
00100 - Nairobi  
Kenya

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**(i) Independent Auditors**



The Auditor General  
Office of Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(j) Principal Legal Adviser**



The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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**3. THE BOARD OF DIRECTORS/COUNCIL**

Ref	Directors	Details
1.	 <p><b>Gen (Rtd) Dr. Julius W. Karangi EGH, CBS, DCO, LOM</b>  <b>(Chair of the Board)</b></p>	<p>General (Rtd) Dr. Karangi holds a Masters of Science (MSc) Degree in Security and Risk Management from the University of Leicester (UK), and Honorary Doctorate on Humane Letters (Honoris Causa) from Kenyatta University, Kenya and is also a recipient of the United States of America Award of Degree of Commander, the Legion of Merit (LOM). He also holds National Honours and Awards of Elder of the Order of the Golden Heart (EGH), Chief of the Order of the Burning Spear (CBS), Distinguished Conduct Order (DCO). He joined Kenya Air Force in 1973 where he served in various capacities in and outside the country. He retired from Kenya Defence Forces (KDF) on 5<sup>th</sup> May, 2015 after 42 years of distinguished military service.</p> <p>He brings to the Board wealth of experience in Governance and Strategic Management.</p> <p>Date of Birth – 28<sup>th</sup> April 1951</p>
2.	 <p><b>Mr. Abdullahi Salat Omar</b>  <b>Chairing Finance &amp; Administration Committee</b></p>	<p>Mr. Salat is a holder of degree in Criminology and Security Management. He has worked with police force and as peace keeper with the United Nations and several years' experience in the public sector</p> <p>Mr. Salat is the current Secretary General for SUPKEM.</p> <p>He Brings to the Board a wealth of experience in Public sector and International relations.</p> <p>Date of Birth – 1<sup>st</sup> January 1959</p>



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3.	 <p><b>Rev. Chris Kinyanjui Kamau (Member)</b>  <b>Chairing Audit, Risk &amp; Compliance Committee</b></p>	<p>Rev. CS Chris Kinyanjui Kamau is a member of the Anglican Church of good standing, ordained to priesthood at the Anglican Diocese.</p> <p>He is an advocate of the High Court of Kenya and Holds a Masters in law.</p> <p>He is currently the General Secretary at the National Council of Churches of Kenya (NCCCK).</p> <p>He brings to the Board experience in leadership and corporate governance.</p> <p>Date of Birth – 28<sup>th</sup> November 1974</p>
4.	 <p><b>Ms. Jacinta Mutegi. (Member)</b></p>	<p>Jacinta Mutegi has extensive experience in health sector management.</p> <p>She holds a Master’s in Organizational Development from the United States International University as well as a Masters of Arts in project management from the University of Nairobi and a Bachelors of Environment from Kenyatta University.</p> <p>She currently serves as the Executive Secretary for the Conference of Catholic Bishops– (KCCB).</p> <p>She brings to the Board experience in overseeing high level strategic partnerships, advocacy and network coordination of health services.</p> <p>Date of Birth – 9<sup>th</sup> December 1979</p>



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<p>5.</p>	 <p><b>Ms. Anne Ileri (Member)</b>  <b>Chairing Technical Committee</b></p>	<p>Anne Ileri is an accomplished legal and Gender specialist.</p> <p>She earned her LL. B hons degree from Moi University in Kenya and has a post graduate diploma in Legal studies from the Kenya School of law. She is a member of the Kenyan Bar and has nine years post admission experience. Anne has also earned a post graduate diploma in human rights and gender equality from Uppsala University in Sweden.</p> <p>She is currently the Chief Executive Director of FIDA Kenya. Anne Brings to the Board a wealth of experience in human rights and gender equality.</p> <p>Date of Birth – 4<sup>th</sup> November 1980</p>
<p>6.</p>	 <p><b>Mr. Martin W. Khaoya – Member</b></p>	<p>Mr. Khaoya is an accomplished, economist with expansive experience in finance and budgeting.</p> <p>He holds a Joint International Master of Science Degree in Economics and Development Planning and Bachelor of Arts Degree in Economics and Statistics</p> <p>He is currently the Senior Chief Finance Officer in the State Department for Basic Education, Ministry of Education where he is the Head of Finance Department.</p> <p>He brings to the Board a wealth of experience in finance, budgeting and strategic planning which is key in management of the Council'</p> <p>Date of Birth – 29<sup>th</sup> November 1972</p>




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7.	 <p><b>Dr. Charles N. Lange (Member)</b></p>	<p>Dr. Charles N. Lange is a research specialist in Biodiversity, Ecology and Entomology.</p> <p>He is currently the Deputy Director for Environmental Planning and Research Coordination at the National Environment Management Authority (NEMA), Kenya.</p> <p>He brings to the Board a wealth of experience in research and environmental planning that is key population development.</p> <p>Date of Birth - 31<sup>st</sup> December 1971</p>
8.	 <p><b>Mr. Parveen Sigey (Independent Member)</b></p>	<p>Mr. Sigey is an accomplished, Communication and ICT specialist with over 18 years' experience as a mainstream media broadcaster, Communications Consultant and Tech Guru. He has consulted for various brands across Africa on Brand Visibility. He was among the consultants who helped to brand Congo Brazzaville during referendum among others. He has served at the board of Kenya Industrial Estates where he saw growth of MSME's funding.</p> <p>Holds A Degree in Communication, Diploma in ICT and Diploma in Leadership Development.</p> <p>He brings to the Board a wealth of experience in Communication and ICT.</p> <p>Date of Birth - 1<sup>st</sup> January 1978</p>

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<p>9.</p>	 <p><b>Dr. Patrick Amoth, EBS (Member)</b></p>	<p>Dr. Patrick Amoth is a medical doctor with a Masters of Medicine (MMed) degree in Obstetrics/Gynecology from University of Nairobi.</p> <p>He is currently the Director General at the Ministry of Health Kenya and serves as a Board Member at the World Health Organization.</p> <p>He brings to the Board a wealth of experience in developing national guidelines on standards of health care for both clinical and community health practice in Reproductive health.</p> <p>Date of Birth - 25<sup>th</sup> December 1968</p>
<p>10.</p>	 <p><b>Mrs. Leah Chirchir (Member)</b></p>	<p>Mrs. Chirchir is a Chief Economist with Master of Arts in Economic Policy Management (M.A in EPM) Makerere University.</p> <p>Mrs. Chirchir works in the State Department of Economic Planning and represents the Principal Secretary at the Board.</p> <p>Date of Birth - 20<sup>th</sup> September 1967</p>

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<p>11.</p>	 <p><b>Ms. Isabella Ndolo (Member)</b></p>	<p>Isabella Ndolo is a Development and Gender Practitioner</p> <p>She Hold a Bachelor’s Degree in Development, Leadership and Management from St. Paul’s University and currently pursuing a Masters in Gender and Development at Kenyatta University. She is currently the CEO Maendeleo Ya Wanawake Organization (MYWO).</p> <p>She brings to the Board Wealth of experience in Community Development and Gender Equality.</p> <p>Date of Birth – 21<sup>st</sup> September 1976</p>
<p>12.</p>	 <p><b>Mr. James Kimonye (Independent Member)</b></p>	<p>Mr. James Kimonye is a Kenyan national and a corporate executive with a wealth of experience in both private and public sectors having been in service since 1985 in different capacities. He served in notable organisations including the Kenya Bureau of Standards, Samaki industries, the CEO of Kenya Food Processors and Exporters and the CEO of Kenya Meat Commission among others.</p> <p>He is a biochemist from University of Nairobi and the University of Reading in United Kingdom, and a member of various professional bodies</p> <p>Date of Birth – 22<sup>nd</sup> December 1960</p>
<p>13.</p>	 <p><b>Dr. Mohamed Sheikh</b> <b>Director General</b></p>	<p>Dr. Mohamed Sheikh is a Medical Doctor. He holds a Master’s Degree in International Public Health and a second Masters in Maternal and Child health.</p> <p>He previously served as the Head of Family Health Department, Ministry of Health Kenya and also served as the provincial director of medical services, North Eastern province of Kenya</p>

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**4. MANAGEMENT TEAM**



X	Management	Qualification	Area of responsibility
1.	 Dr. Mohamed Sheikh	Masters in International Public Health Masters in Maternal & Child Health	Director General
2.	 Mrs. Margaret M. Mwangi	Masters of Business Administration - Finance	Director Corporate Services- <b>Retired with effect from 12<sup>th</sup> February 2025</b>
3.	 Ms. Catherine Ndei	Masters of Arts in Gender & Development Studies Masters of Arts in Applied Population Research	Director Research, Monitoring & Evaluation – <b>Retired with Effect from 17<sup>th</sup> May 2025</b>

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4.	 <p>Mr. Nzomo Mulatya</p>	<p>Masters of Arts in Populations Studies Masters in Environmental Planning &amp; Management</p>	<p>Director Policy, Programmes &amp; Partnerships – <b>Retired with Effect from 17<sup>th</sup> December 2024.</b></p>
5.	 <p>Ms. Lucy Kimondo</p>	<p>Masters in Population Studies</p>	<p>Director Public Education &amp; Advocacy</p>
6.	 <p>Ms. Fidelis Ndung'u</p>	<p>Masters of Arts in Populations Studies Masters in Environmental Planning &amp; Management</p>	<p>Ag. Director Policy, Programmes &amp; Partnerships – <b>With Effect from February 2025</b></p>

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7.	 <p>CPA Sarah Onare Makokha</p>	<p>Masters of Business Administration, Finance</p> <p>Bcom-Finance</p> <p>Member of ICPAK, AWAK</p>	<p>Ag. Deputy Director Finance and Accounting</p>
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8.	 <p>Susan Njeri Meshack</p>	<p>Masters of Business Administration – Finance</p> <p>Member of ICPAK</p>	<p>Deputy Director Internal Auditor</p>
9.	 <p>William O. Ochola</p>	<p>Post. Grad. Dip in Procure, BA Economics. Member of Institute of Supplies</p>	<p>Deputy Director Supply Chain Management</p>

## **5. CHAIRMAN'S STATEMENT**

In the financial year 2024/25, the Council recorded a remarkable progress towards realization of its mandate as articulated in the legal Notice Number 120 of 29th October 2004. The key result areas implemented by the Council as stated in its Strategic Plan 2023-2027 are Population policy and programme implementation; Population Research and Analysis; Population Advocacy and Public Education; and Institutional Strengthening. I note with appreciation the efforts of the management in provision of strategic leadership to the Council.

After the launch of the Sessional Paper Number 1 of 2023 on Kenya National Population Policy in the previous Financial Year, the Council embarked on a dissemination drive of the Policy, so far 31 Counties have been reached. In the coming year, the Council will aim to reach the 16 remaining Counties. The implementation of the Kenya National Population Policy for Sustainable Development (Sessional Paper Number 1 of 2023) is expected to enhance the improvement of the quality of life of the Kenyan citizens and ultimately drive the realization of the Kenya's Vision 2030.

Further, in a bid to be enacted under an Act of Parliament, the council's bill was adopted by the National Assembly in June 25 and forwarded to senate for concurrence. Once established under an Act of Parliament, the Council will gain a strong legal framework in championing population issues in the country.

The focus of coordinating, implementing and engaging with stakeholders with a view to fulfilling our mandate is notable especially in the implementation of the ICPD25 Kenya Country Commitments as well as the Kenya Demographic Dividend Road map 2020-2030.

Since Kenya hosted the Nairobi Summit on ICPD25 on November 12<sup>th</sup> -14<sup>th</sup> 2019, the Council in collaboration with development partners and other stakeholders has successfully held five Anniversaries of ICPD25 Kenya Country Commitments. The score card has been presented on the achievements of each of the 17 commitments the country made during the aforementioned summit. The council is committed to holding this anniversary on an annual basis to mark the milestones realized in the commitments made by Government of Kenya for the improvement of their quality of life of Kenyans.

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At global level, the Council was engaged in various forums drawing attention on population issues, notably the Partners in Population and Development-promoting South-South Cooperation in the field of Reproductive Health, Population, and Development and also participated in the 58th UN Session of the Commission on Population and Development held at the UN Headquarters in New York from April 07th to 11<sup>th</sup> April 2025. The Session was themed, **"Ensuring health lives and well-being for all at all ages"** This session provided an important platform for Kenya to; Showcase national progress and reaffirm its commitment in implementation of the 1994 ICPD Programme of Action (PoA) as well as the ICPD25 commitments and; Share experiences and best practices in integrating Population, Health and Environment (PHE) into development planning. It is noteworthy that Kenya is represented by NCPD in the Executive Committee Board of Partners in Population and Development (PPD).

Locally, the Kenya Population and Development Conference (KPDC) 2025, themed **"Navigating the Future: Population Dynamics and Sustainable Development in Kenya"**, was successfully held from March 11th to 13th, 2025, at the University of Nairobi's Chandaria Auditorium. The conference marked a critical milestone as Kenya reflects on 30 years of implementing the International Conference on Population and Development (ICPD) Programme of Action (PoA). This hybrid conference brought together approximately 1200 local and international delegates during the 3 days, including policymakers, researchers, development partners, and representatives from civil society and the private sector. The event provided a platform for dialogue on Kenya's population dynamics and their implications for sustainable development.

The Council is committed to continue coordination of the implementation of population and development programmes being carried out by various stakeholders and undertaking research on population and development issues to avail timely data and information for decision making.

Gen (Rtd) Dr. Julius W. Karangi EGH, CBS

for Board Chairman

Date: 23/09/2025.....

## **6. REPORT OF THE DIRECTOR GENERAL**

In the 2024-2025 Financial Year, the council registered a remarkable achievement in the implementation of its mandate as the government agency responsible for coordination of the implementation of the National Population Policy and Programme in Kenya. The council on behalf of the government of Kenya championed the role of population issues as key driver for the realization of national, regional and international development agenda.

During the period, the Council continued with the dissemination of the Sessional Paper No 1 of 2023 on the Kenya National Population Policy for Sustainable Development bringing the counties reached so far to 31 counties. Also, the council's bill was adopted by the National Assembly in June 25 and forwarded to senate for concurrence.

In the year under review, the Council adhered to the precepts in Article 10 of national values and principles of governance, and Article 232 on the values and principles of Public Service which relate to professionalism in service delivery, transparency in decision making, inclusion and public participation among others.

At the International and regional fronts, the Council represented Kenya in several regional and international meetings including the South PPD meetings and at the 57th United Nations Commission on Population and Development Conference held at the UN Headquarters in New York from April 07<sup>th</sup> to 11<sup>th</sup> April 2025.

The Council held the Kenya Population and Development Conference (KPDC) 2025, from March 11th to 13th, 2025, at the University of Nairobi's Chandaria Auditorium. This hybrid conference brought together approximately 1200 local and international delegates during the 3 days, including policymakers, researchers, development partners, and representatives from civil society and the private sector. The event provided a platform for dialogue on Kenya's population dynamics and their implications for sustainable development. T

NCPD Management remains committed to ensuring realisation of the vision, Mission and Mandate. the Council.

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**Financial Statements**

During the 2024/2025 Financial Year, the Council received a government grant of Kshs **357,660,000** for its operations from the Government of Kenya. It also received additional resources from Development partners for scheduled development activities as highlighted in the accounts. The Council got an approval from the Board to close 7 of its project bank accounts and the savings from the projects appropriated by The Board in the course of the year. The Board was briefed and updated on the financial implications of the austerity measures instituted by the government as well as the programmed activities of the Council. 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 the current financial year, the Council got a budgetary cut of **Kshs. 200M** which impacted adversely on the execution of the programmed activities. In its efforts to raise additional funds, the Council engaged a number of development partners to support its programmes. The Council has also intensified its resource mobilization strategies to supplement what it receives from GOK.

**Staff Recruitment and its Implications**

Early in 2019, the Council commissioned a study to review and recommend appropriate staff levels, job designations and remunerations by Ministry of Public Service and Gender. The report was completed and the council got approval on its Human Resource tools. The Organization Structure, Grading & Staff Establishment tools were approved by the Public Service Commission in February 2023. As a result, the Council's commenced implementation of the approved Human Resource tools through promotion of staff under succession management.

**Dr. Mohamed A. Sheikh**  
**Director General**

Date: 28/09/2025

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**7. STATEMENT OF NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT  
 PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2024/2025**

The National Council for Population (NCPD) has three results areas/key issues and twelve strategic objectives within its current Strategic Plan. These results areas/key issues are indicated in the table below:

**Table 1: NCPD Strategic Issue/Key Result Area and Objectives, FY 2024/2025**

<b>Key Result Area/Key Issue</b>	<b>Strategic Objectives</b>
Population Policy and Programme Implementation	1. To improve implementation of the National Population Policy at National and County levels
Population Research and Analysis	2. To improve generation and utilization of population research findings.
Population Advocacy and Public Education	3. To enhance public education on population and development issues.
Institutional Capacity	4. To promote ethics, national values & good corporate governance.

National Council for Population and Development (NCPD) develops its annual work plans based on the above results areas/key issues. Assessment of the Board Performance against its annual work plan is carried out on quarterly basis. The Council achieved its performance targets set for FY 2024/2025 period for its four results areas/key issues as indicated in the table below:

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**Table 2: NCPD Strategic Issue/Key Result Area, objectives, key performance indicators, activities and achievements FY 2024/2025**

<b>Strategic Issue/Key Result Area</b>	<b>Outputs</b>	<b>Objective (s)</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements 2024/25</b>
Population Policy and Programme Implementation	Policies/briefs/Advisory papers /Strategies/Guidelines/ plans/reports on Population issues prepared and disseminated	To coordinate implementation of population policies and programme at national and county levels	Number of Policies/briefs/advisory papers/Strategies/Guidelines /reports/ plans	Develop and disseminate Policies/briefs/advisory papers/Strategies/Guidelines /reports/ plans	8 Policies/briefs/advisory papers/Strategies/Guidelines /reports/ plans developed and disseminated
			Number of ICPD 25 Kenya country commitments coordinated and reports	Develop a progress report on the implementation of ICPD25 Kenya Country Commitments	One report prepared and disseminated in high level national forum
Population Research and Analysis	Further analysis of 2022 KDHS undertaken	To enhance evidence base for decision making	No. of working papers	Undertake further analysis of 2022 KDHS data	5 Working papers 5 Facts sheets
	Hold Scientific Research Conference	To enhance evidence base for decision making	No. of conferences	Hold Kenya Population and Development Conference 2025	KPDC 2025 Held; 90 scientific papers, Policy and Programmatic presentations 10 thematic breakout sessions 5 Panel discussions 8 Poster presentations 13 exhibitions
	Integrated M&E framework developed	To improve institutional capacity on population	No. of integrated M&E frameworks developed	Develop an integrated M&E framework developed	1 Integrated M&E framework finalized & developed

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	COE setup and operationalized	To enhance evidence base for decision making	% operational and No. of meetings held	Setup and operationalise the COE	Concept refined with the National Treasury officers and submitted to SDEP for submission to Treasury High-level advocacy meetings conducted by the DG
Advocacy and Public Education	Advocacy and sensitization on Population and Development issues at national and county levels	To increase awareness on population and development issues	Number of messages developed and disseminated Number of people reached with information	Carry out exhibitions during international days  Conduct public forums through social media to disseminate information.	Disseminated the Population policy in 25 County forums Celebrated 2024 WPD to raise awareness on key population issues Held X-Space meeting with various experts to discuss key population issues and also get feedback from the public. Held mentorship programme in Bungoma and Nyeri as a way of ending teenage pregnancy
		To enhance advocacy for the support of P&D policies and programme	Number of Networks on Population and Development at national and County level  Number of advocacy and sensitization Reports	Undertake Establishment and strengthening of the Population and Development networks at national and county levels  Undertake Advocacy and sensitization on Population and Development issues at the national and county levels	Established 11 members of County Assembly networks, 11 parents and Teachers Network on ending triple threat  One meeting with members of parliament on FP, 11 meetings with MCAs, World Population Day, 11

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					National Government and administration meetings
Institutional Capacity	financial, human capacity and internal systems for the implementation of the population programme improved	To improve financial, human capacity and internal systems for the implementation of the population programme	Number of NCPD Staff trained on various skills	Undertake training of NCPD Staff on various skills	29 NCPD staff trained on various skills to
			Number of ICT hardware and software acquired	Undertake procurement of an assortment of hardware and software	5 additional laptops, procured to improve service delivery at NCPD Headquarter and County offices
	NCPD Visibility Improved	To improve NCPD visibility	Existence of documentaries, social media accounts	Undertake the development of documentaries and use of social media to disseminate messages on Population and development	NCPD Annual report developed and messages shared through various media channels including the radio, TV and social media

## **8. CORPORATE GOVERNANCE STATEMENT**

### **Separation of Duties**

The independence of the Board from the Council's management is ensured by the separation of the functions of the Chairman and Director General and a clear definition of their responsibilities in the Board Charter. This helps the Council achieve an appropriate balance of power, increased accountability and improved decision making.

### **Responsibilities of Directors**

Ultimately, the Board determines the Council's strategic objectives, values, key policies and procedures in accordance with best practice. It is responsible for establishing and maintaining the overall internal controls of financial, operations and compliance functions as well as monitoring performance of the executive management.

The Board has delegated the authority for day-to-day management of the Council to the Director General. However, it retains overall responsibility for the Council's financial performance, compliance with laws and regulations, risk management and monitoring of its operations as well as ensuring competent management of the Council's business.

The Board sets the strategic intent of the Council, its objectives and values. It ensures that procedures and policies are in place to protect the Council's assets and reputation. The Board reviews the strategic direction and adopts strategic plans proposed by Management

### **Board Composition**

The Board of directors comprise of a non-executive chairman who is an independent director, two other independent directors, and ex-officio members whose membership is drawn from key Government Ministries handling population related issues, civil society and private sector organizations. 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.

The directors have a wide range of skills and experience and each offers independent judgment and knowledge to Board discussions.

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The members of the Board were:

- i. Gen (Rtd) Dr. Julius Karangi - Chairman
- ii. Mr. Abdullahi Salat Omar - Member
- iii. Dr. Charles Lange - Member
- iv. Ms. Jacinta Mutegi - Member
- v. Rev. Chris Kinyanjui Kamau - Member
- vi. Mr. Martin Wekesa - Member
- vii. Mrs. Leah Chirchir - Member
- viii. Ms. Isabella Ndolo - Member
- ix. Ms. Anne Ileri - Member
- x. Mr. James Kimonye - Member
- xi. Dr. Patrick Amoth. EBS - Member
- xii. Mr. Parveen Sigei - Member
- xiii. Dr. Mohamed Sheikh - Director General

**Board Meetings – Information for Directors**

The directors are given appropriate and timely information on key activities of the Council regularly and on request in order to carry out their roles. Specifically, the Directors are provided with all available information in respect of items to be discussed at a meeting of the Board or committee prior to the meeting. The Board members have open access to management through the Chairman and Director General. Regular presentations are, made by management to the Board. Board Committees and directors may seek briefing from management on specific matters as well as seek independent professional advice.

**Board Meetings Calendar**

Folio	Board Committees	Meeting 1	Meeting 2	Meeting 3	Meeting 4	Extra ordinary
1	Audit, Risk and Compliance	07/10/2024	08/01/2025	08/04/2025	09/07/205	
2	Finance and Administration	08/10/2024	09/01/2025	08/04/2025	08/07/25	27/09/24
3	Technical	04/10/2024	07/01/2025	04/04/2025	10/07/2025	
4	Full Board	14/10/2024	13/01/2025	14/04/2025	14/07/2025	27/09/2024

### **Oversight Role of the Board**

The Board provides strategic direction with a focus on consistent performance in an atmosphere of transparency and accountability whilst reviewing and monitoring proper corporate governance.

The Board retains full and effective control over the Council and monitors Management's implementation of the plans and strategies it sets. It ensures ethical behaviour and compliance with relevant laws and regulations, audit and accounting principles, corporate policies and procedures and the Code of Ethics. It strives to act above and beyond the minimum requirements and benchmark performance against best practices.

In accordance with the principles of good corporate governance, each Director undertakes to always act in the best interest of the Council and exercise his/her power in the execution of duties in good faith and acts with care and prudence.

Each director is fully aware that the Board is responsible for determining the Council's vision, mission and values, deciding its strategic objectives, ensuring establishment of the organizational structure and procedures to achieve the objectives, ensuring effective control over the Council and accounting to its stakeholders.

### **Conflict of Interest**

The directors of the Council are under a fiduciary duty to act honestly and in the best interests of the Council. Any business transacted with the National Council for Population and Development must be at an arm's length and fully disclosed to the Board which must consider and approve it. A director must refrain from discussing or voting on matters with a potential for conflict of interest.

### **Committees of the Board**

The board has three committees: Audit and Risk Committee, Finance and Administration Committee and Technical Committee which have specific and detailed terms of reference as summarized below:

#### **1. Audit, Risk and Compliance Committee**

The Audit Committee meets quarterly, with authority to convene additional meetings, as circumstances require. Its primary responsibilities are to assist the Board in ensuring integrity of the Council's Financial Statements, review the Council's internal control systems, monitor and review the effectiveness of the internal audit function, and ensuring the Council's compliance with legal and regulatory requirements. The Audit Committee has authority to conduct or authorize investigations into any matter within its scope of responsibility.

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The Audit Committee regularly reports to the Board about committee activities and issues that arise with respect to the quality or integrity of the Council's internal control, compliance with legal requirements, performance and independence of the Council's independent auditors, and the performance of the internal audit function. The Council's Chief Internal Auditor acts as the secretary of the committee and senior management regularly attend the committee meetings.

The members of the Audit, Risk and Compliance Committee were:

- i) Rev. Chris Kinyanjui Kamau - NCKK
- ii) Mr. James Kimonye - Independent
- iii) Mrs. Leah Chirchir - Economic Planning
- iv) Mrs. Isabella Ndolo - MYWO
- v) Jacinta Mutegi - KCC

## **2. Finance and Administration Committee**

The Finance and Administration Committee meets quarterly or at such other times as the Chairman of the Committee shall require. Its primary purpose is to determine, review & oversee the Council's finance, accounting and human resource administration policies and strategies and to consider the proposed strategies. It also maintains an interactive strategic planning, implementation and monitoring process with management.

The members of the Finance and Administration were:

- i. Mr. Abdullahi Salat - SUPKEM
- ii. Mr. Parveen Sigei - Independent
- iii. Mr. Martin Khaoya - Min. of Education
- iv. Mrs. Leah Chirchir - Economic Planning
- v. Dr. Charles Lange - NEMA

## **3. Technical Committee**

The Committee meets quarterly or at such other times as the Chairman of the Committee shall require. The Committee is responsible for reviewing proposed projects and its implementation procedures to ensure adequacy and efficiency.

The members of the Technical Committee were:

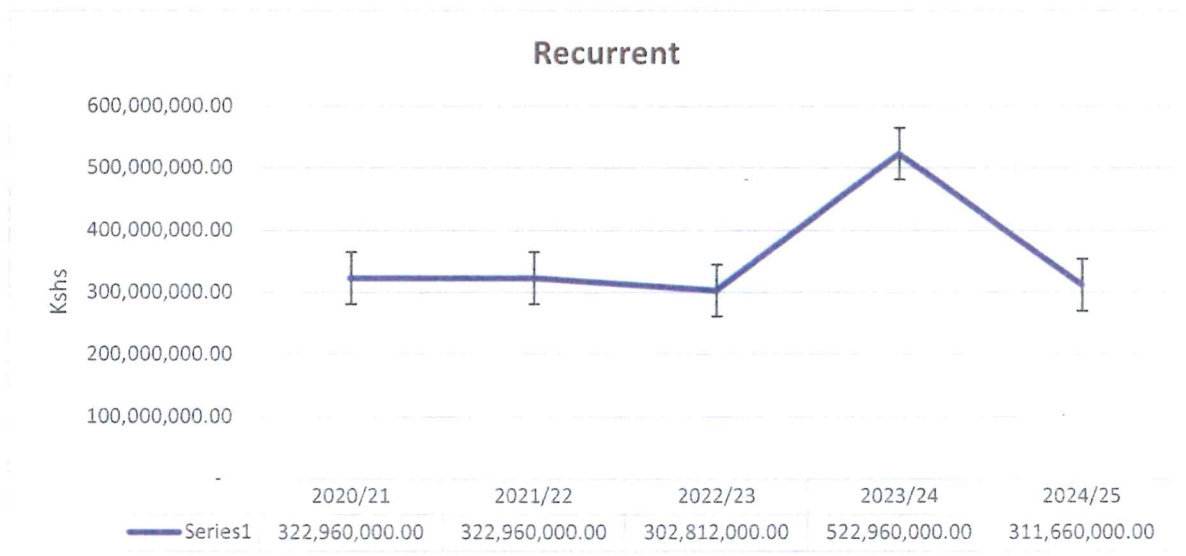
- i. Anne Ileri - FIDA
- ii. Jacinta Mutegi - KCCB
- iii. Dr. Patrick Amoth - MOH
- iv. James Kimonye - Independent
- v. Parveen Sigei - Independent

**9. MANAGEMENT DISCUSSION AND ANALYSIS**

**The entity’s operational and financial performance**

NCPD is supported by the National Government through The National Treasury by way of transfer of funds for operational use. During FY 2024/25, the Council Received Kshs. 311,660,000 from the exchequer for its operations (recurrent) & Kshs. 46,000,000 being counterpart funding from GOK to fulfil its mandate. This was a major cut in its budgetary allocation from previous year by Kshs. 200M. This impacted negatively on the operations of the Council in terms of executing its mandate as well as implementing the HR instruments that were approved by PSC.

The graph below shows the trend of funding by GOK for operations over the last 5 years.



The major challenge of the Council is inadequate funding in the programme activities as well as austerity measures instituted by the government from time to time. Thus, the Council’s past performance may not reflect the future as the problem of underfunding continues to be addressed.

Also, a parliamentary network on population is now functional to advocate for matters pertaining to Population with a view of ensuring that Population growth matches the available resources.

The launch and dissemination of the Population Policy as well as enactment of the Council under an Act of Parliament once parliament legislates, will see the Council gain ground in resource mobilization and stability in the Population arena both locally and internationally.

**Entity’s compliance with statutory requirements**

The National Council for Population and Development complied with the provisions of the PFM Act 2012 as well as other legal requirements like submission of statutory deductions. The council also complied to the provisions of PPAD 2015 in the FY 2024/25 and awarded Kshs. 22,649,140 against a target of Kshs. 23,914,5245 to the AGPO in line with 30% AGPO allocation. The Council also in line

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with awarding at least 40% of the total value of procurement budget to goods & services produced locally awarded Kshs. 85,075,385 against a target of Kshs. 31,886,032.

**Key projects and investment decisions the entity is planning/implementing**

The Council is currently implementing the GOK/UNFPA 10th Country Programme (CP) which is a 4-year programme that will end on 30th June 2026. The National Treasury will oversee the execution of the 10th country programme, with the National Council for Population and Development (NCPD) as the government coordinating authority for Policies and Programs. The major programme being implemented by the Council in the 10th CP is Implementation of Population Policy and ICPD25 Kenya Country Commitments.

The broad activities supported include (i) Coordinate population and development programmes by all stakeholders, conduct relevant surveys on topical issues, prepare annual State of Kenya Population Report. (ii) Track and report on implementation of the 17 Kenya commitments on ICPD25 (iii) Coordinate and report the annual implementation of the planned activities in the Kenya DD Roadmap (iv) Advocacy and creation of awareness on population and development issues among planners, policy makers, political leaders and communities (v) Advocate for inclusion of Family Planning in both public and private health insurance schemes.

With funding from UNESCO, NCPD supported Ministry of Health and Ministry of Education to scale up the Global Health Promoting Schools (GHPS) tools to Our Lady of Nazareth, Nairobi, Dr. Likimani Primary School, Kajiado and Kitito Primary School, Murang'a. The schools were sensitized and are implementing the GHPS. Nairobi County has also adopted the GHPS and is rolling it out to more schools. UNESCO also supported engagement with religious leaders to develop guidelines and messages to implement the commitment on securing adolescents to end teenage pregnancy. The process is now at validation stage. The results will then be disseminated to high level policy makers.

The Council undertook further analysis of the 2022 Kenya Demographic Health Survey (KDHS) data developing five (5) working papers and five fact sheets on topics that fall under the fertility and mortality population change dynamics. In addition, the Council in collaboration with stakeholders developed an integrated monitoring and evaluation framework for the population programme. This is in efforts to avail

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information for tracking the implementation of the population policy, identifying areas of improvement, making informed decisions, and demonstrating accountability for effective utilization of resources.

**Major risks facing the entity**

The major risks that are:

Liquidity risk-the council is a service organization with major donors being GOK and development partners who may change their priorities due to competing needs coupled with occasional austerity measures from the National Treasury. This is being mitigated by diversifying sources of finances.

The council is also exposed to legal risks having been established through a legal notice. However, this is being mitigated through a draft bill that is in Senate for concurrence.

Another risk the council is exposed to is the political risk especially on pronouncements regarding child birth, shifting government focus, and reorganization in government. This is being mitigated by setting up a Parliamentary Network on Population to advocate for population issues the country and create champions for political support.

Market Risk. Some NGOs are competing with NCPD in carrying out the population related activities. This will be mitigated by the legal instruments once Parliament legislates the draft bill.

**Material arrears in statutory/financial obligations**

The council does not have any material arrears in statutory or financial obligations.

**The entity's financial probity and serious governance issues**

There is no financial improbity reported by the internal audit/Board audit committee, external auditors, or other National Government Agencies providing oversight; and there are no serious governance issues among the Board or member of the Board and top management including conflict of interest.

## **10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

National Council for Population and Development exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

### **i) Sustainability strategy and profile**

The Council's Strategic Plan is embedded on teamwork, professionalism, integrity, innovation and inclusiveness. The Council's activities as presented in the Strategic plan are aligned to the Bottom-up Economic Transformation Agenda (BETA) which outlines the Government priority focus areas for development. The activities are also guided by national commitments to the global development agendas such as United Nations 2030 Agenda for Sustainable Development, African Union Agenda 2063. At national level, the Council's activities are guided by provisions of Kenya Vision 2030, medium term plans & 2010 Constitution of Kenya. The Council conducted both SWOT & PESTELE analysis that informed identification of 4 key result areas namely, KRA 1: Population Policy and Programme Implementation; KRA 2: Population Research and Analysis; KRA 3: Population Advocacy and Public Education; and KRA 4: Institutional Strengthening.

### **ii) Environmental performance**

The National Council for Population and Development (NCPD) plays a pivotal role in promoting and protecting the environment, both directly and indirectly, through the integration of Population, Health, and Environment (PHE) approaches. By fostering the connection between population dynamics, public health, and environmental sustainability, NCPD ensures that development planning incorporates strategies that address these interconnected areas.

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During the FY 2024/25, the Council continued the coordination of the implementation the PHE Strategic Plan (2023-2027). The implementation is multi-sectoral where key players undertake initiatives to promote PHE in the Country.

In addition to this coordination effort, NCPD convened a National PHE Technical Working Group (TWG) and Network that was held in May 2025. These meetings provided a platform for stakeholders to discuss the integration of PHE in Kenya's development planning. In addition, the meeting was given feedback on a PHE side meeting that was held during the 58th UNCPD in New York early April 2025. At the county level, the Council organized and held 11 PHE TWG meetings in different counties across the country; promoting the integration of PHE initiatives and encouraging sustainable development practices within local communities.

Through these activities, NCPD continued to advance the PHE approach, ensuring that environmental conservation, health, and population dynamics are addressed holistically for the well-being of the Kenyan population and the protection of the country's natural resources.

**Tree planting**

The Government of Kenya developed the National Landscape and Ecosystem Restoration Strategy 2023-2032 which aims at supporting the 15 billion trees campaign launched by H.E. the President in December 2022. In the implementation of the strategy and the national tree growing campaign, NCPD set an annual target of planting at least 3,000 trees by 30th June 2025. By the end of the financial year, the Council had planted a total of 5,584 trees of assorted species, in various sites countrywide.

The above achievement was realized through direct Council tree growing initiatives, individual staff efforts and through collaboration and partnerships with various stakeholders. In collaboration with the County Government of Machakos and the Kenya Forest Service (KFS), the Council adopted a 3 hectares (3 Ha) parcel of land at

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Kalimanzalu Forest in Machakos County, where 3,000 assorted tree species were grown. The individual NCPD staff effort also contributed to the above achievement.

The tree campaign is geared towards contributing to the fight against deforestation and addressing the effects of climate change and greenhouse emissions. In addition, the 15 billion trees by 2032 campaign aims at attaining at least 30% tree cover in Kenya.

**iii) Employee welfare**

The Human Resource Policy & Procedure Manual is the reference document that guides the Council in matters recruitment, promotion, training and all matters relating to the relationship between employer and employees. The Director General ensures the development of a Human Resource plan based on comprehensive job analysis and which is reviewed every year to address emerging issues and needs.

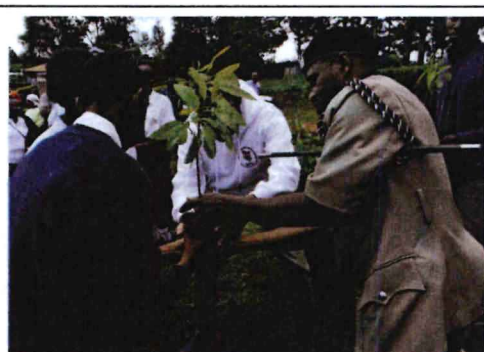
The recruitment process starts by the DG declaring to the Board in accordance with the procedures set out in this Manual, all vacant posts within the establishment, which are to be filled substantively, or in an acting capacity. Such declaration originates from the various HODs and must be supported by good justification for the recruitment and confirmation that the positions are not only within the approved establishment but also fully funded within the budget.

The Council has an incentive scheme aimed at rewarding members of staff based on the value they are adding to the Council in relation to their performance, approved experience and professional skills/competence. This framework therefore establishes a basis for rewarding exemplary performance and administering sanctions for poor performance, motivating employees to have positive attitude to work and to enhance productivity in the Council.

*iv) Corporate Social Responsibility / Community Engagements*

**Adopt a Fruit Tree Initiative:** Learners adopt a fruit tree as a commitment to both personal growth and climate action. The tree serves as a symbolic and practical tool to encourage school attendance, discipline, and nutrition. On transition, each learner hands over their tree to a junior peer, ensuring continued nurturing and survival. The initiative contributes to the creation of carbon sinks, an environmental pearl that NCPD is promoting for enhanced scale-up in schools and communities. Surplus fruit yields may be sold to support school needs or learners' education expenses.

In Mukurweini sub-county in Nyeri, three schools were engaged, where a total of 30 learner leaders from Thangathi Secondary, Ithanji, and Thangathi Primary schools, the three school managements, teachers, and non-teaching staff, as well as state and non-state actors, received mentorship. The schools benefited from over 400 avocado, macadamia and tree tomato seedlings which were adopted by the learners from the three schools.



NCPD DG, the Area Chief and Thangathi Secondary School Adopter plant an avocado seedling



Another Adopter picks the cue flanked by the Chairman of the Thangathi Secondary school Board (left) and the area chief (right) as an upcoming adopter looks on (little girl)

## **11. REPORT OF THE DIRECTORS**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the National Council for Population and Development affairs.

### **i) Principal activities**

The principal activities of the council are;

- Analyse 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.

### **ii) Results**

The results of the entity for the year ended June 30, 2025, are set out on page 1

### **iii) Directors**

The members of the Board of Directors who served during the year are shown on page vii-xii.

### **iv) Surplus remission**

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. During the year there was no remittance to the Consolidated Fund.

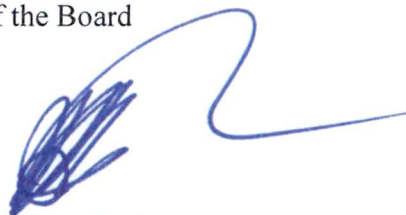
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**v) Auditors**

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

By Order of the Board



Dr. Mohamed A. Sheikh

Secretary to the Board

Nairobi

Date: ..... 23/07/2025

## **12. STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Section 81 of the Public Finance Management Act, 2012 and through legal notice No.120 contained in the Kenya Gazette Supplement No.68 require the Directors to prepare financial statements in respect of that National Council for Population and Development (NCPD), which give a true and fair view of the state of affairs of the Council at the end of the financial year and the operating results of NCPD for that year. The Directors are also required to ensure that NCPD keeps proper accounting records which disclose with reasonable accuracy the financial position of the NCPD. The Directors are also responsible for safeguarding the assets of the NCPD.

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

The Directors accept responsibility for NCPD's 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 through legal notice No.120 contained in the Kenya Gazette Supplement No.68 require the Direct. The Directors are of the opinion that the entity's financial statements give a true and fair view of the state of NCPD's transactions during the financial year ended June 30, 2025, and of NCPD's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for NCPD, which have been relied upon in the preparation of the NCPD's financial statements as well as the adequacy of the systems of internal financial control.

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

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**Approval of the financial statements**

The Council's financial statements were approved by the Board on \_\_\_\_\_ and signed on its behalf by:

Gen (Rtd) Dr. Julius W. Karangi  
Chairman  
Nairobi  
Date *23/09/2025*

Dr. Mohamed A. Sheikh  
Director General  
Nairobi  
Date *25/5/2026*

# REPUBLIC OF KENYA

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NAIROBI

*Enhancing Accountability*

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Council for Population and Development set out on pages 1 to 29, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Council for Population and Development 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 National Co-ordinating Agency for Population and Development (Amendment) Order, 2011 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Outstanding Tax Refunds**

The statement of financial position and as disclosed in Note 19 to the financial statements, reflects receivables from exchange transactions balance of Kshs.1,986,726 which includes trade receivables balance of Kshs.500,040 (approximately 25% of the reported receivable) relating to outstanding tax refunds due from the Kenya Revenue Authority (KRA) and that have been outstanding for over eight (8) years). As reported in previous years, Management has indicated that they are awaiting for approval from KRA to set off the outstanding tax refunds. However, by the time of finalizing this audit in September, 2025, no approval for set off had been received from KRA.

In the circumstances, the accuracy and recoverability of receivables from exchange transactions amounting to Kshs.500,040 could not be confirmed.

#### **2. Land without Title Deeds**

The statement of financial position and as disclosed in Note 20 to the financial statements reflects property, plant and equipment balance of Kshs.60,538,634 which excludes two (2) parcels of land measuring 0.1 and 0.096 hectares both totalling 0.196 hectares. As reported in previous years, these parcels of land of unknown value have no ownership documents. Available information indicates that the Management has been in the process of acquiring titles deeds for the two parcels since June, 2016.

However, by the time of concluding this audit in September, 2025, the Council had not received the title deeds.

In the absence of ownership documents for the referenced parcels of land and their omission in the financial statements, the accuracy of property, plant and equipment balance of Kshs.60,538,634 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of National Council for Population and

Development 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 qualified opinion.

### **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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

### **Other Information**

The Directors responsible for the other information set out on pages iii to xli which comprise of Key Entity Information and Management, The Board of Directors, Management Team, Chairman's Statement, Report of the Director General, Statement of National council For Population and Development performance against predetermined objectives for FY 2024-2025, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. 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 THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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**

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in

the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Responsibilities of the Management and the Board of Directors**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Council's ability to continue 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 Board of Directors is responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance

and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

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

**Nairobi**

**06 October, 2025**

**National Council for Population and Development (NCPD)**  
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**14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE**  
**2025**

	Notes	2024-2025	2023-2024
		KShs	KShs
<b>Revenue from non-exchange transactions</b>			
Donor Income recognized	6	39,365,359	31,098,187
Transfers from Ministry	7	357,660,000	558,960,000
		<b>397,025,359</b>	<b>590,058,187</b>
<b>Revenue from exchange transactions</b>			
Finance income	8	-	547,749
Other income	9	10,719,954	17,040
<b>Total revenue</b>		<b>407,745,313</b>	<b>590,622,976</b>
<b>Expenses</b>			
Employee costs	10	210,270,720	196,952,206
Remuneration of directors	11	9,518,243	13,352,123
Depreciation and amortization expense	12	16,405,822	19,648,782
Repairs and maintenance	13	6,447,118	18,690,048
Contracted Services	14	10,782,289	11,595,720
Project Expenses	15	39,365,359	31,009,371
Use of goods and services	16	155,994,574	200,289,428
Finance costs	17	1,026,478	2,195,939
<b>Total expenses</b>		<b>449,810,604</b>	<b>493,733,617</b>
<b>Net (deficit) / surplus for the year</b>		<b>(42,065,291)</b>	<b>96,889,359</b>

The notes set out on pages 6 to 28 form an integral part of these Financial Statements.

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

.....  
**Dr. Mohamed A. Sheikh**  
**Director General**

Date 23/09/2025

.....  
**Sarah Onare Makokha**  
**Head of Finance**

ICPAK M/No: 8343

Date 23/09/2025

.....  
**Gen (Rtd) Julius Karangi**  
**Chairman of the Board**

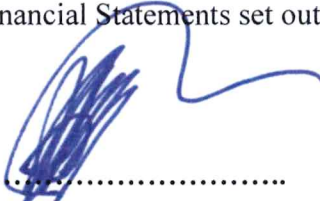
Date 23/09/2025

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**15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025**

	Notes	2024-2025	2023-2024
		Kshs	KShs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	18(a)	70,154,754	77,691,618
Receivables from exchange transactions	19	1,986,726	47,224,010
		<b>72,141,480</b>	<b>124,915,628</b>
<b>Non-current assets</b>			
Property, plant and equipment	20	60,538,634	59,653,005
Intangible assets	21	3,003,632	3,037,598
		<b>63,542,267</b>	<b>62,690,602</b>
<b>Total assets</b>		<b>135,683,747</b>	<b>187,606,230</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Short-term borrowing-recurrent account	18(b)	-	2,540,079
Trade and other payables from exchange transactions	22	12,527,524	20,574,914
Deferred income	23	7,639,683	15,500,025
<b>Total liabilities</b>		<b>20,167,207</b>	<b>38,615,018</b>
<b>Net assets</b>		<b>115,516,541</b>	<b>148,991,212</b>
<b>Represented by:</b>			
Capital fund		63,542,267	91,231,563
Accumulated surplus		51,974,274	57,759,649
<b>Net Assets</b>		<b>115,516,541</b>	<b>148,991,212</b>

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

  
 .....

**Dr. Mohamed A. Sheikh**  
**Director General**

Date 23/09/2025

  
 .....

**Sarah Onare Makokha**  
**Head of Finance**

ICPAK M/No: 8343

Date 23/09/2025

  
 .....

**Gen (Rtd) Julius Karangi**  
**for Chairman of the Board**

Date 23/09/2025

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**16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025**

	<b>Accumulated Reserves</b>	<b>Capital Fund</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>At July 1, 2023</b>	4,663,766	47,438,087	52,101,853
Surplus for the year	96,889,359	-	96,889,359
Transfer to capital fund from accumulated reserves	(43,793,476)	43,793,476	-
<b>At June 30, 2024</b>	<b>57,759,649</b>	<b>91,231,563</b>	<b>148,991,212</b>
<b>At July 1, 2024</b>	57,759,649	91,231,563	148,991,212
Deficit for the year	(42,065,291)	-	(42,065,291)
Transfer to capital fund from accumulated reserves	(17,257,487)	17,257,487	-
Transfer of net book value for property and equipment and intangible assets omitted to accumulated reserves from capital fund	44,946,783	(44,946,783)	-
Reclassification of the work in progress (building) to reserves	5,801,782	-	5,801,782
Amount transferred from deferred omitted from previous year	2,788,838		2,788,838
<b>At June 30, 2025</b>	<b>51,974,274</b>	<b>63,542,267</b>	<b>115,516,541</b>

Note:

Income for acquisition of non- current assets is received as a one-line item and included in the Statement of Financial Performance.

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**17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Public contributions and donations		45,014,098	29,603,530
Government grants and subsidies		357,660,000	515,380,000
Finance Income		-	-
Other income, rentals and agency fees		10,719,954	17,040
<b>Total Receipts</b>		<b>413,394,052</b>	<b>545,000,570</b>
<b>Payments</b>			
Compensation of employees		210,270,720	193,710,930
Remuneration of directors		9,518,243	14,452,123
Repairs and maintenance		6,447,118	18,690,048
Contracted services		10,782,289	11,595,720
Grants & Subsidies		39,365,359	31,009,371
Use of goods and services		132,065,004	193,989,083
Finance costs		1,026,478	2,195,939
<b>Total Payments</b>		<b>409,475,212</b>	<b>465,643,214</b>
<b>Net cash flows from operating activities</b>	24	<b>3,918,840</b>	<b>79,357,356</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment		(8,654,157)	(40,385,674)
Purchase of intangible assets		(2,801,548)	(3,407,802)
<b>Net cash flows used in investing activities</b>		<b>(11,455,705)</b>	<b>(43,793,476)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(7,536,865)</b>	<b>35,563,881</b>
Cash and cash equivalents at 1 JULY	18	77,691,618	42,127,738
<b>Cash and cash equivalents at 30 JUNE</b>	18	<b>70,154,754</b>	<b>77,691,618</b>

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**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
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Revenue</b>						
Public contributions and donations	45,014,098	-	45,014,098	45,014,098	-	100%
Government grants and subsidies	357,660,000	-	357,660,000	357,660,000	-	100%
Finance Income & other Income	-	-	-	-	-	0%
Other Income	1,000,000	10,392,543	11,392,543	10,719,954	672,589	94%
Government grant brought forward	45,000,000	-	45,000,000	45,000,000	-	100%
<b>Total income</b>	<b>448,674,098</b>	<b>10,392,543</b>	<b>459,066,641</b>	<b>458,394,052</b>	<b>672,589</b>	<b>100%</b>
<b>Expenses</b>						
Use of goods and services	155,160,000	10,392,543	165,552,543	164,400,864	1,151,679	99%
Employee costs	220,000,000	(3,000,000)	217,000,000	210,270,720	6,729,280	97%
Remuneration of Directors	12,000,000	-	12,000,000	11,894,243	105,757	99%
Repairs and Maintenance	13,500,000	-	13,500,000	13,110,603	389,397	97%
Grants and Subsidies	45,014,098	-	45,014,098	39,365,359	5,648,739	87%
Finance cost	1,000,000	-	1,000,000	1,026,478	(26,478)	103%
<b>Total expenditure</b>	<b>446,674,098</b>	<b>7,392,543</b>	<b>454,066,641</b>	<b>440,068,267</b>	<b>13,998,374</b>	<b>97%</b>
Capital expenditure payments	2,000,000	3,000,000	5,000,000	4,792,220	207,780	96%
<b>(Deficit) / surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,533,565</b>	<b>(13,533,565)</b>	

**19. NOTES TO THE FINANCIAL STATEMENTS**

**1. General Information**

The National Council for Population and Development was established as a State Corporation on 29th October 2004 through the legal Notice No. 120 contained in the Kenya Gazette Supplement No. 68. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya.

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

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying NCPD's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

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

The financial statements have been prepared in accordance with the PFM Act, through legal notice No.120 contained in the Kenya Gazette Supplement No.68 require the Direct, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and 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*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b>The standard is not relevant to the entity.</b></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><b>The standard is not relevant to the entity.</b></p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></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. IPSAS 45 has an additional application guidance for infrastructure assets,</p>

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Standard	Effective date and impact:
	<p>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><b>The entity has adopted the standard.</b></p>
<p>IPSAS 46 Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol 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> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><b>The entity has adopted the standard.</b></p>
<p>IPSAS 47- Revenue</p>	<p><b>Applicable 1<sup>st</sup> 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><b>The entity has adopted the standard.</b></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><b>Applicable 1<sup>st</sup> 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</p>

**National Council for Population and Development (NCPD)**  
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Standard	Effective date and impact:
	public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. <b>The standard is not relevant to the entity</b>
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> 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.

*iii. Early adoption of standards*

The Entity 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**

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

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

**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.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

**b) Budget information**

The original budget for FY 2024-2025 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The council's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 17 of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity 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.

The rate of depreciation is as follows:

Furniture and Fittings	12.50%
Computers and Accessories	30%
Office equipment	12.50%
Motor Vehicles	25%

**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.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

**e) Contingent liabilities**

The council does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**f) Contingent assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NCPD 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.

**g) Nature and purpose of reserves**

The Council creates and maintains reserves in terms of specific requirements.

**h) Changes in accounting policies and estimates**

The Council recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**i) Service concession arrangements**

The Council analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Council recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**j) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks 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.

**k) Comparative figures**

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

**l) 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.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

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

The preparation of NCPD'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. During the year there were no judgements, estimates or assumptions made

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Council based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the council. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual values**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Council.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. Public Contributions and Donations**

Description	2024-2025	2024-2023
	KShs	KShs
UNFPA	35,280,559	28,373,919
UNICEF/UNESCO	4,084,800	624,875
CHAI	-	2,087,034
Kuhri Kshs	-	291
LQSA dollar	-	12,068
<b>Total (Note 23)</b>	<b>39,365,359</b>	<b>31,098,187</b>

The NCPD received restricted donations from several development partners. The Grants are recognized as income on a systematic and rational basis over the period necessary to match them with the related project costs

**7. Transfers from Other Government Entities**

Description	2024-2025	2024-2023
	KShs	KShs
<b>Unconditional Grants</b>		
Operational Grant	311,660,000	522,960,000
Development Grant (counterpart fund)	46,000,000	36,000,000
<b>Total Unconditional Grants</b>	<b>357,660,000</b>	<b>558,960,000</b>

Note: Development grant received is counterpart fund for grant received from development partner (UNFPA).

**b) Transfer from Ministries Departments and Agencies (MDAs)**

Name of The Entity Sending the Grant	Amount recognized to Statement of Financial performance. KShs	Amount deferred under deferred income. KShs	Total transfers (2024/25)	Insert Comparative 2023/24
			KShs	KShs
State Department of Economic Planning	357,660,000	-	357,660,000	558,960,000
<b>Total</b>	<b>357,660,000</b>	<b>-</b>	<b>357,660,000</b>	<b>558,960,000</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. Finance Income**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Forex gain	-	547,749
Forex gain	-	-
<b>Total Other Income</b>	<b>-</b>	<b>547,749</b>

**9. Other Income**

<b>Description</b>	<b>2024-2025</b>	<b>2024-2023</b>
	<b>KShs</b>	<b>KShs</b>
Sale of tender documents	327,411	-
Miscellaneous Receipts	10,392,543	17,040
<b>Total Other Income</b>	<b>10,719,954</b>	<b>17,040</b>

**10. Employee Costs**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Basic salary and wages	123,517,368	116,330,692
House Benefit and Allowances	55,313,159	50,044,747
Gratuity	4,604,859	4,224,836
Leave allowance	3,042,289	2,768,788
Training levy	62,950	58,300
Employer contribution-Pensions, NSSF,AHL	21,809,391	20,701,078
Other staff related costs	1,920,705	2,823,765
<b>Employee costs</b>	<b>210,270,720</b>	<b>196,952,206</b>

**Note:** Other staff related costs refer to costs incurred in the recruitment of staff in the current year, this was budgeted under employee costs.

**11. Board /Council Expenses**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Chairman's Honoraria	960,000	960,000
Directors' emoluments	8,558,243	12,392,123
<b>Total director emoluments</b>	<b>9,518,243</b>	<b>13,352,123</b>

**12. Depreciation and Amortization**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Property, plant and equipment	13,570,309	17,350,996
Intangible assets	2,835,513	2,297,787
<b>Total depreciation and amortization</b>	<b>16,405,822</b>	<b>19,648,782</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. Repairs and Maintenance**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Repair of Motor Vehicle	4,410,951	9,773,426
Plant, Machinery & Equipment	460,490	1,302,342
Building repairs	172,636	5,856,882
Computers, Software, and Networks	1,403,042	1,757,398
<b>Total repairs and maintenance</b>	<b>6,447,119</b>	<b>18,690,048</b>

*Note: The council is in the process of constructing a building in Kisii. Once operational this will be capitalized.*

**14. Contracted services**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Contracted Guards & Cleaning	4,427,010	4,163,400
Contracted Professional services	3,039,084	3,251,900
Contracted Technical	717,750	287,100
Contracted ICT, Internet	2,598,446	3,893,320
<b>Contracted services</b>	<b>10,782,290</b>	<b>11,595,720</b>

**15. Project expenses**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
UNFPA	35,280,559	28,316,340
UNICEF/UNESCO	4,084,800	624,875
CHAI project	-	2,068,156
<b>Total Project Expenses</b>	<b>39,365,359</b>	<b>31,009,371</b>

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**16. Use of goods and services**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
GOK -Utilities Supplies and Services	1,671,777	1,565,058
GOK-Communication Supplies and Services	1,889,749	2,261,580
GOK-Domestic Travel & Subsistence & Other	57,564,744	82,640,829
GOK-Foreign Travel & Subsistence & Trans	47,913	32,000
GOK-Printing Advert Info Supplies & Serv	3,395,807	13,605,335
GOK -Rentals of Produced Assets	28,050,192	27,516,964
GOK -Training Expenses	987,196	1,290,781
GOK -Hospitality supplies and Services	17,045,773	29,165,662
Insurance	26,979,520	26,005,102
GOK-Office and General supplies & service	3,311,570	5,019,513
GOK -Fuel and Lubricants	6,180,675	9,236,935
Other Operating expenses	-	1,822,770
Membership & Subscriptions	767,213	115,000
Research Feasibility Study & Design	8,102,445	-
Donation to Community	-	11,900
<b>Total Use of Goods and Services</b>	<b>155,994,574</b>	<b>200,289,428</b>

**17. Finance costs**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
PRB khs	575	-
KUHRI-K.shs	1,150	291
UNFPA	66,514	57,579
Recurrent	635,661	436,327
Development	38,480	38,356
miscellaneous	27,411	28,022
CHAI	11,885	18,878
Forex loss /(gain)	244,802	1,616,486
<b>Total finance costs</b>	<b>1,026,478</b>	<b>2,195,939</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**18. (a) Cash and Cash Equivalents -Current assets**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Current account	70,154,754	77,691,618
<b>Total cash and cash equivalents</b>	<b>70,154,754</b>	<b>77,691,618</b>

**18 (b) Cash and Cash Equivalents -Current liabilities (Overdrawn Cash Book)**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Short-term borrowings recurrent account	-	2,540,079
<b>Total cash and cash equivalents</b>	<b>-</b>	<b>2,540,079</b>

**Detailed Analysis of the Cash and Cash Equivalents**

<b>Financial institution</b>	<b>Account numbers</b>	<b>Foreign Amount</b>	<b>KShs</b>	<b>KShs</b>
<b>a) Current account</b>		<b>129.2434</b>		
BBK -Recurrent	0451547933		6,721,061	(2,540,079)
BBK-Development	0451548190		24,908,070	26,842,620
BBK-Miscellaneous	0451548204		19,018,807	20,238,992
BBK-Miscellaneous dollar	0451012119	\$ 95,033.55	12,282,459	12,427,791
NCBA-Kuhri (US\$)	6427120167	\$ -	-	3,493,184
NCBA-Kuhri Kshs	6427120151		-	2,489,975
NCBA-PRB Kshs	6427120172		-	917,419
NCBA-PRB (US\$)	6427120015	\$ -	-	1,184,189
NCBA-UNFPA	6427120041		5,286,760	5,643,267
NCBA-UNICEF	6427120028		1,937,598	1,911,917
NCBA-SDI-HFA-World Bank	6427120193		-	625,589
CBA-MACRO(US\$)	6427120036	\$ -	-	1,423,564
CBA-LQAS Dollar (USAID)	6427120104	\$ -	-	493,112
			<b>70,154,754</b>	<b>75,151,539</b>

<https://www.centralbank.go.ke/rates/forex-exchange-rates/> at 30 June 2025

*The accounts with NIL balances were project accounts whose activities were fully implemented and closed. The savings in the accounts were appropriated by the Board in the course of the year and the respective bank accounts closed.*

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**19. a. Receivables from Exchange Transactions**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
<b>Current receivables</b>		
Trade Receivables	500,040	500,040
Grant Receivables	-	43,580,000
Inter-Account borrowings	-	1,728,720
AIE Receivable	12,300	36,400
Prepayments	628,787	-
Imprest Account - Main	845,599	1,378,849
<b>Total receivables</b>	<b>1,986,726</b>	<b>47,224,010</b>

**Note:** (Trade receivables includes Kes.500,040 payment to KRA on wrong PRN).

**b. Ageing analysis for Receivables from exchange transactions**

<b>Description</b>	<b>2024-2025</b>		<b>2023-2024</b>	
	<b>2024-2025</b>	<b>% of the total</b>	<b>2023-2024</b>	<b>% of the total</b>
Less than 1 year	1,486,686	82%	46,723,970	99%
Between 1- 2 years	-	0%	-	-
Between 2-3 years	-	0%	-	-
Over 3 years	500,040	18%	500,040	1%
<b>Total</b>	<b>1,986,726</b>	<b>100%</b>	<b>47,224,010</b>	<b>100%</b>

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**20. Property, Plant and Equipment**

	Work in progress (Building)	Motor Vehicles	Computers	Office Equipment	Furniture fittings	Total
<b>FY2024/2025</b>	<b>0%</b>	<b>25%</b>	<b>30%</b>	<b>12.50%</b>	<b>12.50%</b>	
<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
At 1 July 2024	-	196,953,023	44,870,733	18,229,899	28,283,855	288,337,510
Adjustment	5,801,782	-	-	-	-	5,801,782
Additions	6,663,485	-	835,200	959,200	196,272	8,654,157
Disposal	-	-	-	-	-	-
<b>As at 30th June 2025</b>	<b>12,465,267</b>	<b>196,953,023</b>	<b>45,705,933</b>	<b>19,189,099</b>	<b>28,480,127</b>	<b>302,793,449</b>
<b>DEPRECIATION</b>						
At 1 July 2024	-	159,651,873	38,836,184	12,749,336	17,447,112	228,684,505
Charge for the year	-	9,325,287	2,060,925	804,970	1,379,127	13,570,309
Disposal	-	-	-	-	-	-
<b>As at 30th June 2025</b>	<b>-</b>	<b>168,977,161</b>	<b>40,897,108</b>	<b>13,554,306</b>	<b>18,826,239</b>	<b>242,254,814</b>
<b>NET BOOK VALUE</b>						
At 30th June 2025	12,465,267	27,975,862	4,808,825	5,634,793	9,653,888	60,538,634
At 30th June 2024	-	37,301,150	6,034,549	5,480,563	10,836,743	59,653,005
<b>FY2023/2024</b>						
<b>Cost</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
At 1 July 2023		164,538,844	41,681,733	16,822,519	24,908,740	247,951,836
Additions		32,414,179	3,189,000	1,407,380	3,375,115	40,385,674
Disposal		-	-	-	-	-
<b>As at 30th June 2024</b>		<b>196,953,023</b>	<b>44,870,733</b>	<b>18,229,899</b>	<b>28,283,855</b>	<b>288,337,510</b>
<b>DEPRECIATION</b>						
At 1 July 2023		147,218,157	36,249,948	11,966,398	15,899,006	211,333,509
Charge for the year		12,433,717	2,586,235	782,938	1,548,106	17,350,996
Disposal		-	-	-	-	-
<b>As at 30th June 2024</b>		<b>159,651,873</b>	<b>38,836,184</b>	<b>12,749,336</b>	<b>17,447,112</b>	<b>228,684,505</b>
<b>NET BOOK VALUE</b>						
At 30th June 2024		37,301,150	6,034,549	5,480,563	10,836,743	59,653,005
At 30th June 2023		17,320,687	5,431,785	4,856,121	9,009,734	36,618,326

Excluded in the Asset schedule is two parcels of Freehold land Block III/110 (0.1hectares) and KSI/37/2007/03 (0.096hectares) in Murang'a and Kisii respectively, the council is in the process of acquiring Title Deeds.

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**21. Intangible Assets (Software)**

<b>Description</b>	<b>Cost</b>	<b>Total</b>
	<b>KShs</b>	<b>KShs</b>
<b>COST</b>		
At 1 July 2024	17,522,583	17,522,583
Additions	2,801,548	2,801,548
<b>As at 30th June 2025</b>	<b>20,324,130</b>	<b>20,324,130</b>
<b>AMORTIZATION</b>		
At 1 July 2024	14,484,985	14,484,985
Charge for the year	2,835,513	2,835,513
<b>As at 30th June 2025</b>	<b>17,320,498</b>	<b>17,320,498</b>
<b>NET BOOK VALUE</b>		
At 30th June 2025	<b>3,003,632</b>	<b>3,003,632</b>
At 30th June 2024	<b>3,037,598</b>	<b>3,037,598</b>

**22. Trade and other payables**

<b>Description</b>	<b>2024-2025</b>	<b>2023-2024</b>
	<b>KShs</b>	<b>KShs</b>
Trade payables	3,211,666	10,973,000
Statutory payables	52,429	-
Inter account borrowings	3,869,341	3,869,341
Gratuity & Pensions	5,394,088	5,732,573
<b>Total trade and other payables</b>	<b>12,527,524</b>	<b>20,574,914</b>

<b>Ageing analysis:</b>		<b>% of the</b>		<b>% of the</b>
<b>(Trade and other payables)</b>	<b>2024-2025</b>	<b>Total</b>	<b>2023-2024</b>	<b>Total</b>
Under one year	6,166,886	49%	14,214,276	69%
1-2 years	2,491,297	20%	2,491,297	12%
2-3 years	3,869,341	31%	3,869,341	19%
Over 3 years	-	0%	-	-
<b>Total (tie to above total)</b>	<b>12,527,524</b>	<b>100%</b>	<b>20,574,914</b>	<b>100%</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**23. Deferred Income**

Description	2024-2025	2023-2024
	Kshs	Kshs
Public Contributions and Donations	7,639,683	15,500,025
<b>Total Deferred Income</b>	<b>7,639,683</b>	<b>15,500,025</b>

The NCPD received restricted donations from several development partners. The Grants are recognized as income on a systematic and rational basis over the period necessary to match them with the related project costs

Public contributions and donations	2024-2025	2023-2024
	Kshs	Kshs
Balance Brought Forward	15,500,025	<b>16,988,317</b>
Receipts for the year	45,014,098	30,157,644
Transfer to income statement (note 6)	(39,693,059)	(31,098,187)
Other Transfers	(10,720,243)	(547,749)
Previous transfer from deferred omitted	(2,788,838)	
Balance Carried Forward	<b>7,639,683</b>	<b>15,500,025</b>

**24. Cash Generated from Operations**

Description	2024-2025	2023-2024
	Kshs	Kshs
<b>Surplus for the year before tax</b>	(42,065,291)	96,889,359
<b>Adjusted for:</b>		
Depreciation	16,405,822	19,648,782
Non-cash received	2,788,838	-
<b>Working capital adjustments</b>		
(Increase)/decrease in receivables	45,237,283	(44,134,114)
Increase/(decrease) in deferred income	(10,587,469)	8,441,620
Increase/(decrease) in payables	(7,860,342)	(1,488,292)
<b>Net cash flow from operating activities</b>	<b>3,918,840</b>	<b>79,357,356</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**25. Related Party Transactions**

**Nature of related party relationships**

Entities and other parties related to the entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of the Council, holding 100% of NCPD's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external.

	2024-2025	2023-2024
	KShs	KShs
<b>Transactions with related parties</b>		
<b>Grants from the Government</b>		
Grants from National Government	357,660,000	558,960,000
<b>Total</b>	<b>357,660,000</b>	<b>558,960,000</b>
<b>Key management compensation</b>		
Directors' emoluments	9,518,243	13,352,123
Compensation to the CEO	6,880,000	6,880,000
Compensation to key management	33,853,060	33,853,060
<b>Total</b>	<b>50,251,303</b>	<b>54,085,183</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**26. Financial Risk Management**

The Council's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. NCPD's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

**i) Credit risk**

The council has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Financial Risk Management**

	<b>Total amount Kshs</b>	<b>Fully performing Kshs</b>	<b>Past due Kshs</b>	<b>Impaired Kshs</b>
<b>As at 30 June 2025</b>				
Receivables from exchange transactions	1,986,726	1,486,686	500,040	-
Bank balances	70,154,754	70,154,754	-	-
<b>Total</b>	<b>72,141,480</b>	<b>71,641,440</b>	<b>500,040</b>	<b>-</b>
<b>As at 30 June 2024</b>				
Receivables from exchange transactions	47,224,010	46,723,970	500,040	-
Bank balances	75,151,539	75,151,539	-	-
<b>Total</b>	<b>122,375,549</b>	<b>121,875,509</b>	<b>500,040</b>	<b>-</b>

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The board of directors sets the entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the entity's directors, who have built an appropriate liquidity risk management framework for the management of the NCPD's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

The table below represents cash flows payable by the entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

**Liquidity Risk Management**

	<b>Less than 1 month</b>	<b>Between 1-3 months</b>	<b>Over 5 months</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 2025</b>				
Trade payables	3,211,666	-	-	3,211,666
Other payables	-	3,869,341	-	3,869,341
Employee benefit obligation	52,429	5,394,088	-	5,446,517
Deferred Income	-	7,639,683	-	7,639,683
<b>Total</b>	<b>3,264,095</b>	<b>16,903,112</b>	<b>-</b>	<b>20,167,207</b>
<b>As at 30 June 2024</b>				
Trade payables	-	4,265,930	6,707,070	10,973,000
Other payables	-	3,869,341	-	3,869,341
Employee benefit obligation	-	5,732,573	-	5,732,573
Deferred Income	-	2,679,688	12,335,656	15,015,344
<b>Total</b>	<b>-</b>	<b>16,547,532</b>	<b>19,042,726</b>	<b>35,590,258</b>

**27. Events after the Reporting Period**

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

**28. Ultimate and Holding Entity**

The entity is a State Corporation/ or a Semi- Autonomous Government Agency under the National Treasury and Economic Planning. Its ultimate parent is the Government of Kenya.

**29. Currency**

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

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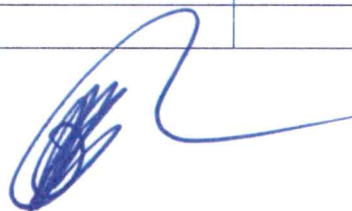
**APPENDICES**

**APPENDIX 1: Implementation Status of Auditor- General's Recommendations**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
Emphasis of matter	Land without Title Deed	The ownership documents provided	Processing of Title deed on going	June 2025

Director General



Date.....

23/07/2020

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**Appendix II: Transfers from Other Government Entities**

State Department of Economic Planning	Date received	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers
	As per bank statement				Capital Fund	Deferred Income	Receivables	Others - must be specific	
	31.07.2024	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	10.09.2024	UNFPA	23,735,261	23,735,261	-	-	-	-	23,735,261
	10.09.2024	UNESCO	4,122,365	4,122,365	-	-	-	-	4,122,365
	11.09.2024	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	11.10.2024	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	31.10.2024	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	17.12.2024	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	24.12.2024	Development	23,000,000	23,000,000	-	-	-	-	23,000,000
	31.12.2024	Recurrent	25,971,666	25,971,666	-	-	-	-	25,971,666
	07.02.2025	UNFPA	8,669,609	8,669,609	-	-	-	-	8,669,609
	07.02.2025	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	21.02.2025	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	20.03.2025	Development	23,000,000	23,000,000	-	-	-	-	23,000,000
	04/04/2025	Recurrent	25,971,666	25,971,666	-	-	-	-	25,971,666
	07/05/2025	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	11/06/2025	UNFPA	8,486,863	8,486,863	-	-	-	-	8,486,863
	11/06/2025	Recurrent	25,971,667	25,971,667	-	-	-	-	25,971,667
	19/06/2025	Recurrent	25,971,666	25,971,666	-	-	-	-	25,971,666
		<b>TOTAL</b>	<b>402,674,099</b>	<b>402,674,099</b>	-	-	-	-	<b>402,674,099</b>

