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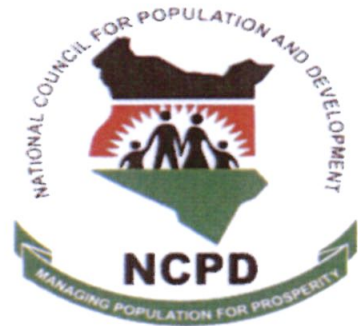
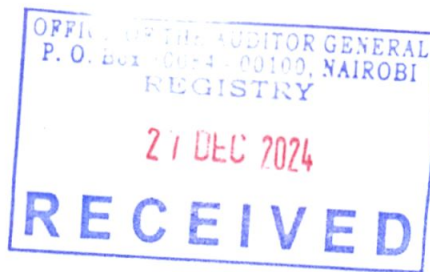
OF

THE AUDITOR-GENERAL

ON

**NATIONAL COUNCIL FOR
POPULATION AND DEVELOPMENT**

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



NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

**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, 2024.

Table of Contents.....	Page
1. Acronyms, Abbreviations and Glossary of Terms	iii
2. KEY ENTITY INFORMATION AND MANAGEMENT	iv
3. THE BOARD OF DIRECTORS/COUNCIL	x
4. MANAGEMENT TEAM	xvi
5. CHAIRMAN'S STATEMENT	xix
6. REPORT OF THE DIRECTOR GENERAL	xxi
7. STATEMENT OF NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2023/2024	xxiii
8. CORPORATE GOVERNANCE STATEMENT	xxvi
9. MANAGEMENT DISCUSSION AND ANALYSIS	xxx
10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING	xxxiii
11. REPORT OF THE DIRECTORS	xxxix
12. STATEMENT OF DIRECTORS' RESPONSIBILITIES	xli
13. REPORT OF THE INDEPENDENT AUDITOR FOR THE FINANCIAL STATEMENTS OF NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT	xliii
14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024 ..	1
15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024	2
16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024	3
17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024	4
18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024	5
19. NOTES TO THE FINANCIAL STATEMENTS	7
20. APPENDICES	29

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

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.

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:

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Improve operational efficiency.

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 30th June 2023 and who had direct fiduciary responsibility were:

NO	Designation	Name
1	Director General	Dr. Mohamed A. Sheikh
2	Director Corporate Services	Margaret Muthoni Mwangi
3	Director Research, Monitoring & Evaluation	Catherine Ndei
4	Director Policy, Programmes & Partnerships	Nzomo Mulatya
5	Director Public Education & Advocacy	Lucy Kimondo
6	Ag. Deputy Director Finance & Accounting	Sarah Onare Makokha
7	Deputy Director Internal Audit	Susan Njeri Meshack
8	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 the Board of Directors to fulfil its corporate governance and overseeing responsibilities in

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

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.

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

(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
Website: 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

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.



(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



3. THE BOARD OF DIRECTORS/COUNCIL

Ref	Directors	Details
1.	 <p>Gen (Rtd) Dr. Julius W. Karangi EGH, CBS, DCO, LOM (Chair of the Board)</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 5th 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 – 28th April 1951</p>
2.	 <p>Mr. Abdullahi Salat Omar Chairing Finance & Administration Committee</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 – 1st January 1959</p>



National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

3.	 <p>Rev. Chris Kinyanjui Kamau (Member) Chairing Audit, Risk & Compliance Committee</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 (NCKK).</p> <p>He brings to the Board experience in leadership and corporate governance.</p> <p>Date of Birth – 28th November 1974</p>
4.	 <p>Ms. Jacinta Mutegi. (Member)</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 – 9th December 1979</p>

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

<p>5.</p>	 <p>Ms. Anne Ireri (Member) Chairing Technical Committee</p>	<p>Anne Ireri 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 – 4th November 1980</p>
<p>6.</p>	 <p>Mr. Fredrick Mujumba (Member)</p>	<p>He is an accomplished, capable and result driven Educationist with 14 years' experience as a technical teacher.</p> <p>He holds a Post Graduate Diploma in Leadership Development in ICT and Knowledge Society Masters of Business Administration degree (Finance) and Bachelor's Degree in Technology Education (Electrical).</p> <p>He currently serves at the Ministry of Education in the General, Early learning and Basic Education department.</p> <p>He brings to the Board a wealth of experience in leadership development and ICT.</p> <p>Date of Birth 9th July 1970 Exited on 06/06/2024</p>



National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

7.	 <p>Dr. Charles N. Lange (Member)</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 - 31st December 1971</p>
8.	 <p>Mr. Parveen Sigey (Independent Member)</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 - 1st January 1978</p>

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.


<p>9.</p>	 <p>Dr. Patrick Amoth, EBS (Member)</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 for Public Health 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 - 25th December 1968</p>
<p>10.</p>	 <p>Mrs. Leah Chirchir (Member)</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 - 20th September 1967</p>
<p>11.</p>	 <p>Ms. Isabella Ndolo (Member)</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.</p> <p>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>

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

		Date of Birth – 21 st September 1976
12.	 <p>Mr. James Kimonye (Independent Member)</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 – 22nd December 1960</p>
13.	 <p>Dr. Mohamed Sheikh Director General</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>

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.



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
3.	 Ms. Catherine Ndei	Masters of Arts in Gender & Development Studies Masters of Arts in Applied Population Research	Director Research, Monitoring & Evaluation – With Effect from February 2024

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

4.	 Mr. Nzomo Mulatya	Masters of Arts in Populations Studies Masters in Environmental Planning & Management	Director Policy, Programmes & Partnerships – With Effect from February 2024
5.	 Ms. Lucy Kimondo	Masters in Population Studies	Director Public Education & Advocacy – With Effect from February 2024
6.	 CPA Sarah Onare Makokha	Masters of Business Administration, Finance Bcom-Finance Member of ICPAK, AWAK	Ag. Deputy Director Finance and Accounting

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

7.	 Susan Njeri Meshack	Masters of Business Administration – Finance Member of ICPAK	Deputy Director Internal Auditor
8.	 William O. Ochola	Post. Grad. Dip in Procure, BA Economics. Member of Institute of Supplies	Deputy Director Supply Chain Management

5. CHAIRMAN'S STATEMENT

In the financial year 2023/24, 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.

The launch of the Sessional Paper Number 1 of 2023 on Kenya National Population Policy for Sustainable Development was a major milestone for the Council in the 2023/2024 financial year. After the launch, the Council embarked on a dissemination drive of the Policy in 22 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 is in parliament having gone through the first reading, stakeholders' engagement and now in the process of discussing stakeholders' feedback. Once established under an Act of Parliament, the Council will gain a strong legal framework in championing population issues in the country.

During the year 2023/24 the Council finalised and launched its Strategic Plan 2023-2027 which laid down the roadmap to fulfilment of its mandate in the coming four years. The Council also started the phased implementation of the provisions of the approved Human Resource Tools through promotion of staff under succession management. Further implementation will depend on the availability of resources.

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.

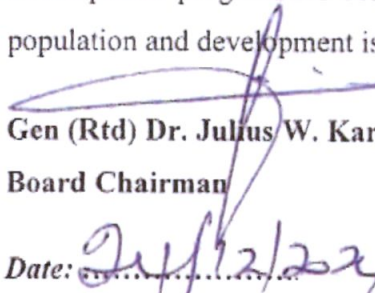
Since Kenya hosted the Nairobi Summit on ICPD25 on November 12th -14th 2019, the Council in collaboration with development partners and other stakeholders has successfully held four

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

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.

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 57th UN Session of the Commission on Population and Development held at the UN Headquarters in New York from April 29th to May 3rd 2024. The key themes discussed included the implementation status of the Programme of Action from the International Conference on Population and Development (ICPD) and its contribution to the Sustainable Development Goals (SDGs). It is noteworthy that Kenya is represented by NCPD in the Executive Committee Board of Partners in Population and Development (PPD).

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 data and information for decision making.


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

Board Chairman

Date: 24/12/2024

6. REPORT OF THE DIRECTOR GENERAL

In the 2023-2024 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, NCPD achieved major milestones including, launch & dissemination of the Sessional Paper No 1 of 2023 on the Kenya National Population Policy for Sustainable Development in 22 counties. Also, NCPD Bill in Parliament went through the first reading, stakeholders' involvement and now discussion of feedback from stakeholders is scheduled.

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 29th to May 3rd 2024.

The council has continued to coordinate on behalf of the government of Kenya the implementation of the 17 ICPD25 Commitments the country made during the Nairobi Summit on ICPD25 held on 12th -14th November 2019. In particular, the council has continued to track, monitor and report on the implementation of the ICPD25 Country commitments on annual basis in addition to holding annual anniversary on ICPD25 Kenya Country Commitments in collaboration with development partners and other stakeholders.

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

Financial Statements

During the 2023/2024 Financial Year, the Council received a government grant of Kshs 558,960,000 for its operations from the Government of Kenya after a supplementary cut of Kshs. 10,000,000. It also received additional resources from Development partners for scheduled development activities as highlighted in the accounts. 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

The Government of Kenya maintained its financial support for 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 in the financial year 2023/24 through promotion of staff under succession management.



Dr. Mohamed A. Sheikh
Director General

Date: 24/12/2024

**7. STATEMENT OF NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT
 PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2023/2024**

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 2023/2024

Key Result Area/Key Issue	Strategic Objectives
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 2023/2024 period for its four results areas/key issues as indicated in the table below:

Table 2: NCPD Strategic Issue/Key Result Area, objectives, key performance indicators, activities and achievements FY 2023/2024

Strategic Issue/Key Result Area	Outputs	Objective (s)	Key Performance Indicators	Activities	Achievements 2023/24
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/position papers/Strategies/Guidelines /reports/ plans	Develop and disseminate Policies/briefs/position papers/Strategies/Guidelines /reports/ plans	7 Policies/briefs/position 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
	Staff training in collation and analysis of population and related data conducted	To enhance evidence base for decision making	No. of Staff trained	Undertake Staff training in collation and analysis of population and related data	41 staff from NCPD and other institutions trained on collation and analysis of population and related data
	Integrated M&E framework developed	To improve institutional capacity on population	No. of integrated M&E framework developed	Develop An integrated M&E framework developed	1 Integrated M&E framework developed
	COE setup and operationalized		% operational and No. of meetings held	Setup and operationalise the COE	<ul style="list-style-type: none"> 20% operational High level meetings conducted by the DG

National Council for Population and Development (NCPD)

Annual Reports and Financial Statements

For the year ended June 30, 2024.

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 advocacy and sensitization Reports	Undertake Advocacy and sensitization on Population and Development issues at national and county levels	One meeting with members of parliament on FP, 11 meetings with MCAs, World population day, 11 National Government and administration meetings
		To enhance advocacy for the support of P&D policies and programme	Number of Networks on Population and Development at national and County level	Undertake Establishment and strengthening of the Population and Development networks at national and county levels	Established 11 members of County Assembly networks, 11 parents and Teachers Network on ending triple threat
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	17 NCPD staff trained on various skills to
			Number of ICT hardware and software acquired	Undertake procurement of an assortment of hardware and software	16 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.

The members of the Board were:

- | | |
|-----------------------------------|----------|
| i. Gen (Rtd) Dr. Julius Karangi - | Chairman |
| ii. Mr. Abdullahi Salat Omar - | Member |
| iii. Dr. Charles Lange - | Member |

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

- iv. Ms. Jacinta Mutegi - Member
- v. Rev. Chris Kinyanjui Kamau - Member
- vi. Mr. Fredrick Mujumba - Member - **Exited on 06/-6/2024**
- vii. Mrs. Leah Chirchir - Member
- viii. Ms. Isabella Ndolo - Member
- ix. Ms. Anne Ireri - 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	05/10/23	05/01/24	08/04/24	08/07/24	
2	Finance and Administration	06/10/23	08/01/24	05/04/24	04/07/24	29/09/24
3	Technical	04/10/23	04/01/24	04/04/24	05/07/24	
4	Full Board	13/10/23	12/01/24	12/04/24	12/07/24	

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.

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. Fredrick Mujumba - Min. of Education- **Exited on 06/06/2024**
- 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:

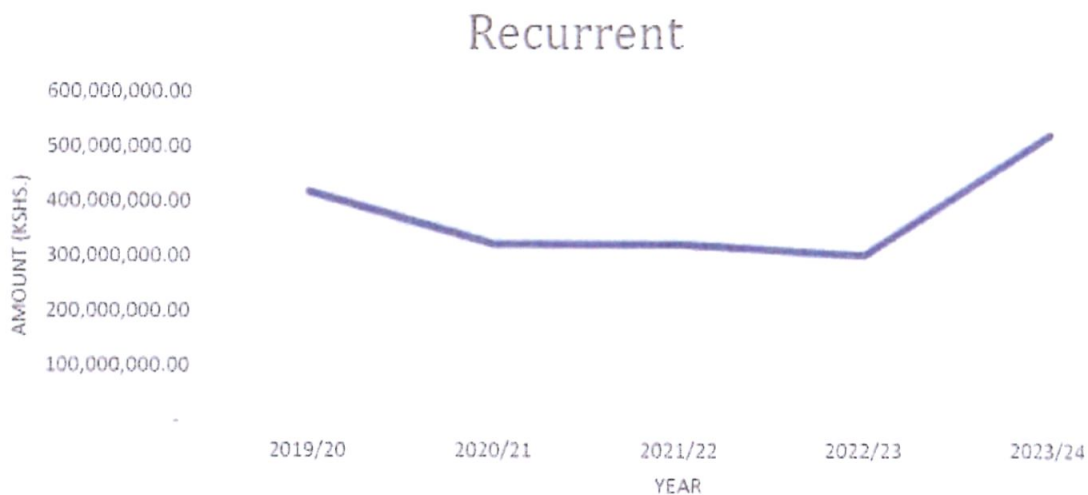
- i. Anne Ileri - FIDA
- ii. Jacinta Mutegi - KCCB
- iii. Dr. Patrick Amoth - MOH
- iv. James Kimonye - Independent
- v. Parveen Sigei - Independent

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 2023/24, the Council Received Kshs. 522,960,000 from the exchequer for its operations (recurrent) & Kshs. 36,000,000 after a supplementary cut of Kshs. 10M being counterpart funding from GOK to fulfil its mandate.

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



The Council received an additional Kshs. 200,000,000 in the current financial year. The major challenge of the Council is inadequate funding in some of 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 2023/24 and awarded Kshs. 24,171,863 against a target of Kshs. 22,845,000 to the AGPO in line with 30% AGPO allocation. The Council also in line

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

with awarding at least 40% of the total value of procurement budget to goods & services produced locally awarded Kshs. 78,209,043 against a target of Kshs. 30,460,000.

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 domesticate and adapt the Global Health Promoting Schools tools to Kenya context. The tools were domesticated and adapted as well as piloting them to 3 schools namely: Kilimani Primary School Nairobi. Isinya Primary School, Kajiado and Gititu Mixed Day and Boarding Secondary School, Murang'a. The Council plans to scale up this initiative to three more schools in the same county and monitor the progress of the ongoing activities in the previous schools. 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

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

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 parliament for legislation.

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.

During the FY 2023/24, the Council initiated the development of a new PHE Strategic Plan (2023-2027), a critical step toward enhancing the integration of PHE in national and county-level planning. This process was spearheaded by the Council in collaboration with

the National PHE Technical Working Group (TWG) and Network, who developed a draft plan.

In addition to this coordination effort, NCPD convened three National PHE Network meetings, one National PHE TWG meeting, and one National PHE Steering Committee meeting. These meetings provided a platform for stakeholders to discuss the integration of PHE in Kenya's development planning. At the county level, the Council organized 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 continues 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 40,000 trees by 30th June 2024. By the end of the financial year, the Council had planted a total of 73,300 trees of assorted species, in various sites countrywide. This was achieved through direct Council tree growing initiatives, individual staff efforts and through collaboration and partnerships with various stakeholders.

In collaboration with the Kenya Forest Service (KFS), the Council was allocated and adopted a five hectares (5 Ha) parcel of land at Kinale forest, kinale block compartment 8, in Kiambu County, in which 5,000 indigenous tree species were planted. In addition, the Council planted 1500 trees at Kinale forest during the National Tree Planting Day held on 10th May 2024. The NCPD Regional Population Offices also mobilized stakeholders

and partners for tree growing initiatives resulting in the planting of 66,800 trees in various sites in several Counties. 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

NCPD in collaboration with other organizations including The Rotary Club, TAG initiative, The X-Generation Youth Group, Advocacy for Change and Centre for End-

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Fistula campaign marked the World Menstrual Hygiene Day celebrations at Racecourse Secondary School in Kesses Sub-County, Uasin Gishu County on 28th May, 2024.

The event aimed at promoting period friendly and safe world for teenagers and girls who also received donations of sanitary towels towards the course.



National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.



(Courtesy of the entire team at Racecourse Secondary School)

In Nyanza South, during the current financial 2023/24 NCPD held a School Health talk in Nyatieko Secondary school in Kisii County. The students were sensitized on issues such as the triple threat, various health issues affecting the students in school and the importance of 100 percent transition into tertiary levels of education. This was done in partnership with Red-cross where sanitary pads and tissue papers were donated to the students as part of Corporate Social Responsibility activity by the Council.



11. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the 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, 2024, 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.

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

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: ... 24/12/2024

12. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and through legal notice No.120 contained in the Kenya Gazettee 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.

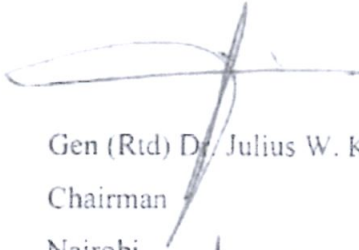
The Directors are responsible for the preparation and presentation of NCPD's financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of 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 Gazettee 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, 2024, 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.

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Approval of the financial statements

The Council's financial statements were approved by the Board on 26th September 2024 and signed on its behalf by:



Gen (Rtd) Dr. Julius W. Karangi
Chairman
Nairobi

Date. 24/12/2024



Dr. Mohamed A. Sheikh
Director General
Nairobi

Date. 24/12/2024

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000

Email: info@oagkenya.go.ke

Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT OR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of 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, 2024 and the statement of financial performance, statement of

Report of the Auditor-General on National Council for Population and Development for the year ended 30 June, 2024

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Council for Population and Development as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Co-ordinating Agency for Population and Development (Amendment) Order, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

BUDGETARY CONTROL AND PERFORMANCE

The statement of comparison and actual amounts reflects an expenditure of Kshs.517,878,311 against actual receipts of Kshs.591,107,657 resulting to an under-utilization of Kshs.73,229,346 or 12% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iv to xliii which comprise of Key Entity Information and Management, The Board of Directors/Council, Key Management Team, Chairman's Statement, Report of the Director General, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability

Reporting, Report of the Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Low Staffing Levels

Review of the Council's staff establishment list, reflects an authorized establishment of two hundred and fifty (250) members of staff against occupied or in post establishment of ninety-nine (99), resulting to a variance of one hundred and fifty-one (151) of unoccupied posts.

In the circumstances, the employees may be overstretched leading to poor service delivery that may impact on the realization of the Council's goals.

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, CBS
AUDITOR-GENERAL

Nairobi

30 December 2024


National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2023-2024	RESTATEd 2022-2023	2022-2023
		Kshs	Kshs	Kshs
Revenue from non-exchange transactions				
Public Contributions and donations	6	31,098,187	6,930,630	6,930,630
Transfers from Ministry	7	558,960,000	326,078,751	326,078,751
		590,058,187	333,009,381	333,009,381
Revenue from exchange transactions				
Finance income	8	547,749	2,228,956	2,228,956
Other income	9	17,040	673,600	673,600
Total revenue		590,622,976	335,911,937	335,911,937
Expenses				
Employee costs	10	196,952,206	197,305,218	197,305,218
Remuneration of directors	11	14,452,123	10,032,440	10,032,440
Depreciation and amortization expense	12	19,648,782	12,721,448	12,721,448
Repairs and maintenance	13	18,690,048	6,926,097	7,364,779
Grants & Subsidies	14	31,009,371	6,913,062	6,913,062
Use of goods and services	15	210,785,148	155,320,601	163,517,571
Finance costs	16	2,195,939	627,948	627,948
Total expenses		493,733,617	389,846,814	398,482,466
Other gains/(losses)				
Gain on sale of assets	17	-	1,573,700	1,573,700
Other expenses				
Net Surplus for the year		96,889,359	(52,361,177)	(60,996,829)


The notes set out on pages 7 to 32 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:



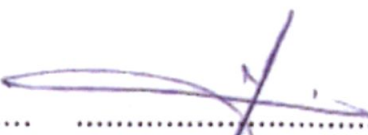
Dr. Mohamed A. Sheikh
Director General

Date *24/12/2024*



Sarah Onare Makokha
Head of Finance

ICPAK M/No: *843*
 Date *24/12/2024*



Gen (Rtd) Julius Karangi
Chairman of the Board

Date *24/12/2024*

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Notes	2023-2024	RESTATED 2022-2023	2022-2023
		Kshs	Kshs	Kshs
Assets				
Current assets				
Cash and cash equivalents	18 (a)	77,691,618	42,127,738	42,127,633
Receivables from exchange transactions	19	47,224,010	3,089,896	3,089,896
Total Current assets		124,915,628	45,217,634	45,217,529
Non-current assets				
Property, plant and equipment	20	59,653,005	36,618,326	36,618,326
Intangible assets	21	3,037,598	1,927,583	1,927,583
Total Non-current assets		62,690,603	38,545,909	38,545,909
Total assets		187,606,231	83,763,543	83,763,438
Liabilities				
Current liabilities				
Cash and cash equivalents	18 (b)	2,540,079	2,519,685	2,519,685
Trade and other payables from exchange transactions	22	20,574,914	12,153,688	20,789,340
Deferred Income	23	15,500,025	16,988,317	16,988,317
Total liabilities		38,615,019	31,661,690	40,297,342
Net assets		148,991,212	52,101,853	43,466,200
Represented by:				
Capital fund		91,231,563	47,438,087	47,438,087
Accumulated surplus		57,759,649	4,663,766	(3,971,886)
Net Assets		148,991,212	52,101,853	43,466,201

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 **24/12/2024**

.....
Sarah Onare Makokha
Head of Finance

ICPAK M/No: **8343**
Date **24/12/2024**

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

Date **24/12/2024**

16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Capital Fund	Accumulated Reserves	Total
At July 1, 2022	47,438,087	57,024,943	104,463,030
Surplus for the year	-	(60,996,829)	(60,996,829)
At June 30, 2023	47,438,087	(3,971,886)	43,466,201
At July 1, 2022	47,438,087	57,024,943	104,463,030
Surplus for the year	-	(52,361,177)	(52,361,177)
Restated at June 30, 2023	47,438,087	4,663,766	52,101,853
At July 1, 2023	47,438,087	4,663,766	52,101,853
Surplus for the year	-	96,889,359	96,889,359
Transfer from reserves to capital	43,793,476	(43,793,476)	-
At June 30, 2024	91,231,563	57,759,649	148,991,212

Note:

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

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2023-2024	RESTATED 2022-2023	2022-2023
		Kshs	Kshs	Kshs
Cash flows from operating activities				
Receipts				
Public contributions and donations		29,603,530	6,930,630	6,930,630
Government grants and subsidies		515,380,000	326,078,751	326,078,751
Finance Income		-	2,228,957	2,228,957
Other income, rentals and agency fees		17,040	673,600	673,600
Total Receipts		545,000,570	335,911,938	335,911,938
Payments				
Compensation of employees		193,710,930	197,305,218	197,305,218
Remuneration of directors		14,452,123	10,032,440	10,032,440
Repairs and maintenance		18,690,048	6,926,097	7,364,779
Grants & Subsidies		31,009,371	6,913,062	6,913,062
Use of goods and services		203,065,118	155,320,601	163,517,571
Finance costs		2,195,939	627,948	627,948
Total Payments		463,123,529	377,125,366	385,761,019
Net cash flows from operating activities	24	81,877,041	(70,551,499)	(70,551,499)
Cash flows from investing activities				
Purchase of property, plant, equipment		(40,385,674)	(2,264,532)	(2,264,532)
Purchase of intangible assets		(3,407,802)	(2,297,189)	(2,297,189)
Sale of property, plant and Equipment		-	1,573,700	1,573,700
Net cash flows used in investing activities		(43,793,476)	(2,988,021)	(2,988,021)
Net increase/(decrease) in cash and cash equivalents		38,083,565	(73,539,520)	(73,539,520)
Cash and cash equivalents at 1 JULY	18	39,608,053	113,147,573	113,147,573
Cash and cash equivalents at 30 JUNE	18	77,691,618	39,608,053	39,608,053

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Public contributions and donations	25,460,900	5,606,303	31,067,203	31,098,187	(30,984)	100%
Government grants and subsidies	568,960,000	(10,000,000)	558,960,000	558,960,000	-	100%
Finance Income & other Income	1,000,000	0	1,000,000	564,789	435,211	56%
Total income	595,420,900	(4,393,697)	591,027,203	591,107,657	404,227	
Expenses						
Compensation of employees	272,083,500	(22,000,000)	250,083,500	196,952,206	53,131,294	79%
Director remuneration	13,500,000	2,000,000	15,500,000	14,452,123	1,047,877	93%
Repairs & Maintenance	37,400,000	(15,500,000)	21,900,000	18,690,048	3,209,952	85%
Finance cost	1,000,000	2,400,000	3,400,000	2,195,939	1,204,061	65%
Use of goods and services	187,296,000	33,100,000	220,396,000	210,785,148	9,610,852	96%
Project expenses	25,460,900	5,606,303	31,067,203	31,009,371	57,833	100%
Total expenditure	536,740,400	5,606,303	542,346,703	474,084,835	68,261,869	87%
Surplus for the Period	58,680,500	10,000,000	48,680,500	117,022,822	(67,857,642)	
Acquisition of non-current assets	58,680,500	(10,000,000)	48,680,500	43,793,476	4,887,024	90%

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Budget notes

1. There was a supplementary budget cut of **Kshs. 10M** from the development vote leading to a variance in government grants between the original and final budget.
2. There were reallocations within the financial between votes to cater for changes in general rise of prices of goods & services due to macro- economic factors.
3. There was underutilization in the employees cost of 21%. At the time of budgeting the council had anticipated to recruit staff in a bid to implement the new HR tools approved by PSC in February 2023. The National Treasury did not however give concurrence of the recruitment at the end of the 2023-2024 financial year end.
4. There was a 15% underutilization in the repairs and maintenance vote. The Council had planned to undertake repairs on its premises to accommodate the new recruited staffs had The National Treasury given concurrence. The failed recruitment together with the austerity measures by the government led to the underutilization.

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.

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 2024.*

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 2024*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></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>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></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>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard.</p>

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Standard	Effective date and impact
	<p>IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></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>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></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)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Standard	Effective date and impact
	public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

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 2023-2024 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, 2024.

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

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Public Contributions and Donations

Description	2023-2024	2022-2023
	KShs	KShs
PRB Kshs	-	692,708
UNFPA	28,373,919	6,060
Unicef	624,875	5,954,962
CHAI	2,087,034	276,582
Kuhri Kshs	291	-
LQSA dollar	12,068	318
Total (Note 21)	31,098,187	6,930,630

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	2023-2024	2023-2024
	KShs	KShs
Unconditional Grants		
Operational Grant	522,960,000	302,812,000
Development Grant (counterpart fund)	36,000,000	23,266,751
Total Unconditional Grants	558,960,000	326,078,751

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 (2023/24)	Insert Comparative 2022/23
			KShs	KShs
State Department of Economic Planning	558,960,000	-	558,960,000	326,078,751
Total	558,960,000	-	558,960,000	326,078,751

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Finance Income

Description	2023-2024	2022-2023
	KShs	KShs
Forex gain	547,749	(1,155,174)
Forex gain	-	3,384,130
Total Other Income	547,749	2,228,956

9. Other Income

Description	2023-2024	2022-2023
	KShs	KShs
PMA Action & AFIDEP	-	500,000
Disposal of assets process	-	21,000
Sale of tender documents	-	130,000
Miscellaneous Receipts	17,040	22,600
Total Other Income	17,040	673,600

10. Employee Costs

Description	2023-2024	2022-2023
	KShs	KShs
Basic salary and wages	116,330,692	120,258,596
House Benefit and Allowances	50,044,747	49,175,896
Gratuity & Pensions & AHL	24,925,914	24,939,180
Leave allowance	2,768,788	2,902,596
Training levy	58,300	28,950
Other staff related costs	2,823,765	
Employee costs	196,952,206	197,305,218

Note: Other staff related costs refer to costs incurred in the conversion of the grading structure as well as costs towards implementation of the approved HR tools budgeted under employee costs.

11. Board /Council Expenses

Description	2023-2024	2022-2023
	KShs	KShs
Chairman's Honoraria	960,000	960,000
Directors' emoluments	13,492,123	9,072,440
Total director emoluments	14,452,123	10,032,440

12. Depreciation and Amortization

Description	2023-2024	2022-2023
	KShs	KShs
Property, plant and equipment	17,350,996	9,232,306
Intangible assets	2,297,787	3,489,141
Total depreciation and amortization	19,648,782	12,721,448

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. Repairs and Maintenance

Description	2023-2024	Restated 2022-2023	2022-2023
	KShs	KShs	KShs
Repair of Motor Vehicle	9,773,426	5,573,361	5,668,943
Plant, Machinery & Equipment	1,302,342	209,642	552,742
Building repairs	5,856,882	611,229	611,229
Computers, Software, and Networks	1,757,398	531,865	531,865
Total repairs and maintenance	18,690,048	6,926,097	7,364,779

Note: The council is in the process of constructing a building in Kisii. It is in its initial stages once completed the cost will be capitalized.

14. Project expenses

Description	2023-2024	2022-2023
	KShs	KShs
PRB KSHS*	-	692,600
UNFPA	28,316,340	-
UNICEF/UNESCO	624,875	5,954,962
CHAI project	2,068,156	265,500
Total Project Expenses	31,009,371	6,913,062

15. Use of goods and services

Description	2023-2024	Restated 2022-2023	2022-2023
	KShs	KShs	KShs
GOK -Utilities Supplies and Services	1,565,058	1,554,600	1,764,204
GOK-Communication Supplies and Services	6,154,899	5,847,623	8,371,978
GOK-Domestic Travel & Subsistence	81,572,829	57,203,341	57,619,170
GOK-Foreign Travel & Subsistence & Trans	-	1,361,853	1,361,853
GOK-Printing Advert Info Supplies & Serv	13,605,335	2,559,496	3,461,095
GOK -Rentals of Produced Assets	27,516,964	25,877,280	25,877,280
GOK -Training Expenses	1,290,781	1,304,193	1,304,193
GOK -Hospitality supplies and Services	29,165,662	11,135,034	14,275,684
Insurance	26,005,102	25,376,796	25,376,796
GOK-Office and General supplies & service	5,019,513	4,344,027	4,710,883
GOK -Fuel and Lubricants	9,236,935	6,599,052	6,599,052
Other Operating expenses	6,590,470	4,095,277	4,160,277
Contracted Professional Services	2,934,700	4,612,519	5,185,596
Membership & subscriptions	115,000	896,100	896,100
Research Feasibility Study & Design	-	2,253,410	2,253,410
Donation to Community	11,900	300,000	300,000
Total Use of Goods and Services	210,785,148	155,320,601	163,517,571

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note: The launch and dissemination of the Council's Population Policy were conducted in the current financial year. Activities related to dissemination stretched beyond June 2024. These activities have been expensed in the current financial year where they had been budgeted.

16. Finance costs

Description	2023-2024	2022-2023
	KShs	KShs
PRB khs	-	108
KUHRI-Kshs	291	318
UNFPA	57,579	6,060
Recurrent	436,327	558,214
Development	38,356	26,833
miscellaneous	28,022	25,334
CHAI	18,878	11,082
Forex loss /(gain)	1,616,486	-
Total finance costs	2,195,939	627,948

17. Gain on disposal

Description	2023-2024	2022-2023
	KShs	KShs
Summary		
Cost/ Valuation - Motor vehicles	-	2,550,000
Accumulated Depreciation	-	(2,550,000)
NBV	-	-
sold at	-	1,573,700
Gain on disposal	-	1,573,700

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

Description	2023-2024	2022-2023
	KShs	KShs
Current account	77,691,618	42,127,738
Total cash and cash equivalents	77,691,618	42,127,738

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

Description	2023-2024	2022-2023
	KShs	KShs
Current account	2,540,079	2,519,685
Total cash and cash equivalents	2,540,079	2,519,685

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Detailed Analysis of the Cash and Cash Equivalents

Financial institution	Account numbers	Foreign Amount	KShs	KShs
a) Current account		129,527		
BBK -Recurrent	0451547933		(2,540,079)	(2,519,685)
BBK-Development	0451548190		26,842,620	6,942,083
BBK-Miscellaneous	0451548204		20,238,992	4,871,763
BBK-Miscellaneous dollar	0451012119	\$95,947.49	12,427,791	13,497,042
NCBA-Kuhri (US\$)	6427120167	\$26,968.77	3,493,184	3,789,746
NCBA-Kuhri Kshs	6427120151		2,489,975	2,516,516
NCBA-PRB Kshs	6427120172		917,419	917,419
NCBA-PRB (US\$)	6427120015	\$ 9,142.41	1,184,189	1,284,723
NCBA-UNFPA	6427120041		5,643,267	2,788,838
NCBA-UNICEF	6427120028		1,911,917	2,814,621
NCBA-SDI-HFA-World Bank	6427120193		625,589	625,589
CBA-MACRO(US\$)	6427120036	\$10,990.48	1,423,564	1,544,421
CBA-LQAS Dollar (USAID)	6427120104	\$ 3,807.02	493,112	534,976

<https://www.centralbank.go.ke/rates/forex-exchange-rates/> at 30 June 2024

19. a. Receivables from Exchange Transactions

Description	2023-2024 KShs	2022-2023 KShs
Current receivables		
Trade Receivables	500,040	500,040
Grant Receivables	43,580,000	-
Inter-Account borrowings	1,728,720	2500
AIE Receivable	36,400	25000
Other receivables	0	118,556
Imprest Account - Main	1,378,849	2,443,800
Total receivables	47,224,010	3,089,896

Note: As at the close of the year 30th June 2024, the Council had not received its allocation of Kshs. 43,580,000.

b. Ageing analysis for Receivables from exchange transactions

Description	2023-2024		2022-2023	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	46,723,970	99%	2,589,856	84%
Between 1- 2 years	-	-	-	%
Between 2-3 years	-	-	-	%
Over 3 years	500,040	1%	500,040	16%
Total	47,224,010	100%	3,089,896	100%

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. Property, Plant and Equipment

	Motor Vehicles 25%	Computers 30%	Office Equipment 12.50%	Furniture fittings 12.50%	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs
At 1 July 2022	167,088,844	40,680,483	15,559,237	24,908,740	248,237,304
Additions	-	1,001,250	1,263,282	-	2,264,532
Disposal	(2,550,000)	-	-	-	(2,550,000)
At 30 th June 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	-	-	-	-	-
As at 30th June 2024	196,953,023	44,870,733	18,229,899	28,283,855	288,337,510
DEPRECIATION					
At 1 July 2022	144,844,595	33,922,040	11,272,667	14,611,901	204,651,203
Charge for the year	4,923,562	2,327,908	693,732	1,287,105	9,232,306
Disposal	(2,550,000)	-	-	-	(2,550,000)
At 30 th June 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	-	-	-	-	-
As at 30th June 2024	159,651,873	38,836,184	12,749,336	17,447,112	228,684,505
NET BOOK VALUE					
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.

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. Intangible Assets (Software)

Description	Cost	Total
	KShs	KShs
COST		
At 1 July 2023	14,114,781	14,114,781
Additions	3,407,802	3,407,802
Capitalization of work in progress	-	-
As at 30th June 2024	17,522,583	17,522,583
AMORTIZATION		
At 1 July 2023	12,187,198	12,187,198
Charge for the year	2,297,787	2,297,787
As at 30th June 2024	14,484,985	14,484,985
NET BOOK VALUE		
At 30th June 2024	3,037,598	3,037,598
At 30th June 2023	1,927,583	1,927,583

22. Trade and other payables

Description	2023-2024	RESTATED 2022-2023	2022-2023
	KShs	KShs	KShs
Trade payables	10,973,000	2,125,452	10,761,104
Other payables	-	1,108,763	1,108,763
Inter account borrowings	3,869,341	6,428,176	6,428,176
Gratuity & Pensions	5,732,573	2,491,297	2,491,297
Total trade and other payables	20,574,914	12,153,688	20,789,340

Ageing analysis: (Trade and other payables)	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	14,214,276	69%	3,234,215	27%
1-2 years	2,491,297	12%	2,491,297	20%
2-3 years	3,869,341	19%	6,428,176	53%
Over 3 years	-	-	-	-
Total (tie to above total)	20,574,914	100%	12,153,688	100%

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23. Deferred Income

Description	2023-2024	2022-2023
	Kshs	Kshs
Public Contributions and Donations	15,500,025	16,988,317
Total Deferred Income	15,500,025	16,988,317

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

	National government	Public contributions and donations	Total
	Kshs	Kshs	Kshs
Balance Brought Forward	-	16,988,317	16,988,317
Additions	-	30,157,644	30,157,644
Transfers To Income Statement	-	(31,098,187)	(31,098,187)
Other Transfers	-	(547,749)	(547,749)
Balance Carried Forward	-	15,500,025	15,500,025

24. Cash Generated from Operations

Description	2023-2024	Restated 2022-2023	2022-2023
	Kshs	Kshs	Kshs
Surplus for the year before tax	96,889,359	(52,361,177)	(60,996,829)
Adjusted for:			
Depreciation	19,648,782	12,721,448	12,721,448
Gains and losses on disposal of assets	-	(1,573,700)	(1,573,700)
Working capital adjustments			
(Increase)/decrease in receivables	(44,134,114)	7,370,178	7,370,178
Increase/(decrease) in deferred income	(1,488,292)	1,528,030	1,528,030
Increase/(decrease) in payables	10,961,305	(38,236,278)	(29,600,626)
Net cash flow from operating activities	81,877,041	(70,551,499)	(70,551,499)

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.

	2023-2024	2022-2023
	KShs	KShs
Transactions with related parties		
Grants from the Government		
Grants from National Government	558,960,000	326,078,751
Total	558,960,000	326,078,751
Key management compensation		
Directors' emoluments	13,492,123	10,032,440
Compensation to the CEO	6,880,000	6,880,000
Compensation to key management	33,853,060	33,853,060
Total	54,225,183	50,765,500

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

	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
As at 30 June 2024				
Receivables from exchange transactions	47,224,010	46,723,970	500,040	-
Bank balances	75,151,539	75,151,539	-	-
Total	122,375,549	121,875,509	500,040	-
As at 30 June 2023				
Receivables from exchange transactions	3,089,896	2,589,856	500,040	-
Bank balances	39,608,053	39,608,053	-	-
Total	42,697,949	42,197,909	500,040	-

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.

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024				
Trade payables	-	7,700,735	3,272,265	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	12,820,337	15,500,025
Total	-	16,112,996	19,961,943	36,074,939
As at 30 June 2023				
Trade payables	-	-	2,121,452	2,125,452
Other payables	1,108,763	6,428,176	-	7,536,939
Employee benefit obligation	-	2,491,297	-	2,491,297
Deferred Income	-	-	16,988,317	16,988,317
Total	1,108,763	8,919,473	19,113,769	29,142,005

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 Planning. Its ultimate parent is the Government of Kenya.

29. Currency

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

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

20. 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.

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

Director General



Date 24/12/2024

National Council for Population and Development (NCPD)
 Annual Reports and Financial Statements
 For the year ended June 30, 2024.

Appendix II: Transfers from Other Government Entities

State Dept. Of Economic Planning	Date received as per bank statement	Nature: Recurrent/Devel opment/Other	Total Amount - KES		Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Total Transfers during the Year
	07.08.2023	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	07.09.2023	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	21.09.2023	UNFPA	22,160,900		22,160,900				22,160,900
	29.09.2023	Counterpart	11,500,000		11,500,000				11,500,000
	17.10.2023	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	01.11.2023	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	07.12.2023	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	04.01.2024	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	08.01.2024	UNFPA	2,464,100		2,464,100				2,464,100
	16.01.1024	Counterpart	11,500,000		11,500,000	-	-	-	11,500,000
	16.01.2024	UNFPA	3,169,247		3,169,247				3,169,247
	06.02.2024	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	12.03.2024	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	09.04.2024	Counterpart/Recc	45,080,000		45,080,000	-	-	-	45,080,000
	30.04.2024	Counterpart/Recc	55,080,000		55,080,000				55,080,000
	07.05.2024	UNFPA	470,492		470,492				470,492
	12.06.2024	Recurrent	43,580,000		43,580,000	-	-	-	43,580,000
	01.07.2024	Recurrent	43,580,000		43,580,000	-	-	43,580,000	43,580,000
			587,224,739		587,224,739	-	-	43,580,000	587,224,739

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Appendix III: FOREX DIFFERENCE

Account code	Description	Translated in Books of account	Dollar balance	CBK rate	Translated at CBK rate	Forex difference
1013118	ABSA - Miscellaneous Dollar Acc.	13,484,637.62	95,947.49	129.53	12,427,790.54	1,056,847.08
1013120	NCBA-Kurhi US\$	3,789,651.56	26,968.77	129.53	3,493,183.87	296,467.69
1013123	NCBA - PRB usd	1,284,691.45	9,142.41	129.53	1,184,188.94	100,502.51
1013129	NCBA - LQAS \$	534,962.45	3,807.02	129.53	493,111.88	41,850.57
1013132	NCBA - MACRO US\$	1,544,382.25	10,990.48	129.53	1,423,563.90	120,818.35
	Total					1,616,486.2

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2024.

Appendix IV- JOURNAL ENTRIES

	Statement of comprehensive income		Statement of financial position	
	Debit	Credit	Debit	Credit
ABSA - Miscellaneous Dollar Acc.				1,056,847
NCBA-Kurhi US\$				296,468
NCBA - PRB usd				100,503
NCBA - LQAS \$				41,851
NCBA - MACRO US\$				120,818
Forex exchange loss	1,616,486	-		
<i>(Forex loss difference now recognized)</i>				
NCBA-Kurhi US\$			296,562	
NCBA - PRB usd			100,535	
NCBA - LQAS \$			29,796	
NCBA - MACRO US\$			120,857	
Forex exchange gain (since reduced on the liability)	-	547,749		
<i>(Forex difference in unexpended balances now recognized)</i>				
Advertising, Awareness and Publicity Services		826,571		
Printing, Advert, Info Supplies and Service		75,028		
Communication, Supplies and Services		2,524,355		
Contracted Professional Services		573,077		
Domestic Travel, Subsidiary and Other Trans Costs		415,829		
Hospitality Supplies and Services		3,140,650		
Maintenance of Plant Machinery & Equipment		343,100		
Office and General Supplies and Services		366,856		
Other Operating Expenses		65,000		
Maintenance Expenses - Motor Vehicles		95,582		
Utilities, Supplies and Services		209,604		
Account Payables / Accruals			8,635,652	
<i>(Balancing of the prior year accounts due to expenses which were double booked in the system now rectified)</i>				