

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 NOV 2024	DAY: WED
REPORT BY: HON. DWEN BAYA, MP DEPUTY LEADER OF MAJORITY PARTY	
CLERK-AT THE TABLE:	VIVIAN WAMBUI

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**THE AUDITOR-GENERAL**

**ON**

**COORDINATE IMPLEMENTATION OF  
POPULATION POLICY AND ICPD25  
COMMITMENTS PROJECT**

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



**Project Name:** Coordinate Implementation of Population Policy and ICPD25  
Commitments

**Implementing Entity:** National Council for Population and Development

**PROJECT GRANT/CREDIT NUMBER:** KEN10SRH, KEN10IPL, KEN10DAT

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

**UNFPA Project NO. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION  
OF POPULATION POLICY AND ICPD25 COMMITMENTS**  
*Reports and Financial Statements*  
*For the financial year ended June 30, 2024*

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**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION  
OF POPULATION POLICY AND ICPD25 COMMITMENTS**

**Reports and Financial Statements**

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

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**1. Acronyms and Definition of Terms**

CBK	Central Bank of Kenya
FACE	Funding Authorization & Certificate of Expenditure
ICPAK	Institute of Certified Public Accountants of Kenya
ICPD 25	International Conference on Population & Development
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
SRH	Sexual Reproductive Health
UNFPA	United Nations Population Fund
TNT	The National Treasury

Comparative FY Financial year preceding the current financial year.

## **2. PROJECT INFORMATION AND OVERALL PERFORMANCE**

### **2.1 Name and registered office**

National Council for Population & Development

The project's official name: Coordinate Implementation of Population Policy and ICPD25 Commitments

### **Objective**

The key objective of the project is to strengthen integration of Population and Development issues in national development planning, enhanced coordination of advocacy activities for Sexual and Reproductive Health and Family Planning and improved implementation of the National Population Policy.

### **Address**

The project headquarters offices are;  
National Council for Population and Development,  
Chancery Building, Valley Road, 4<sup>th</sup> Floor,  
P.O Box 48994, 00100 Nairobi  
Kenya

**Contacts:** The following are the project contacts

Telephone: (254) 2711600

E-mail: [info@ncpd.go.ke](mailto:info@ncpd.go.ke)

Website: [www.ncpd.org](http://www.ncpd.org)

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**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**2.2 Project Information**

<b>Project Start Date:</b>	The project start date is 1 <sup>st</sup> November 2022
<b>Project End Date:</b>	The project end date is 30 <sup>th</sup> June 2026
<b>Project Manager:</b>	The project manager is Dr. Mohamed A. Sheikh
<b>Project Sponsor:</b>	United Nations Population Fund

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury and Planning/State department for Planning
Project number	<b>UNFPA PROJECT NO. KEN10SRH, KEN10IPL, KEN10DAT</b>
Strategic goals of the project	<p>The strategic goals of the project are follows:</p> <p><b>Expected Outcome:</b></p> <p>By 2026, Kenya’s path to achieving SDGs benefits from effective multiple stakeholder partnerships to drive a greater amount and diversity of public, private and community collaboration as well as financing and investments that accelerate sustainable development for people in Kenya at risk of being left behind - particularly all women and girls, all children and youth, all people in the ASAL counties and in informal urban settlements.</p> <p><b>Expected Programme Output(s):</b></p> <ul style="list-style-type: none"> <li>a) By 2026, Sexual and reproductive health and rights, prevention and response to gender-based violence, are integrated into national and county level policies, plans and accountability mechanisms, including into Universal Health Coverage and humanitarian settings.</li> <li>b) By 2026, the health system is enhanced to provide high-quality comprehensive sexual and reproductive health information and services, including family planning, HIV prevention and a health sector response to gender-based violence and harmful practices, across the humanitarian, development and peace continuum.</li> <li>c) By 2026, the availability and accessibility of timely evidence to inform population, sexual and reproductive health, humanitarian, gender-based violence and harmful practices programmes is improved at all levels</li> </ul>
Achievement of strategic goals	The project management aims to achieve the goals through the following activities aimed at strengthening population and development policies and their implementation:

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	<ul style="list-style-type: none"> <li>i. Advocate for the implementation of ICPD25 Kenya Country Commitments and Demographic Dividend roadmap</li> <li>ii. Advocacy and policy dialogue on family planning commodity security</li> <li>iii. Support data analysis, report writing and launch of the 4<sup>th</sup> Progress report on ICPD25</li> <li>iv. Positioning of the FP in the universal health coverage</li> <li>v. Enhancing coordination of stakeholders in population and development, FP2030 and Family Planning in general</li> <li>vi. Advocate for Family Planning and</li> <li>vii. Strengthening SRH/FP supply chain systems in Kenya</li> </ul>
Other important background information of the project	<p>The project is for a period of four years from 2022 - 2026.</p> <p>A separate work plan is prepared and signed every year. The work plan for Jan-Dec 2023 was approved within the respective period.</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p><b>Expected Country Programme Output (s)</b></p> <ol style="list-style-type: none"> <li>1. By 2026, Sexual and reproductive health and rights, prevention and response to gender-based violence, are integrated into national and county level policies, plans and accountability mechanisms, including into Universal Health Coverage and humanitarian settings</li> <li>2. By 2026, the health system is enhanced to provide high-quality comprehensive sexual and reproductive health information and services, including family planning, HIV prevention and a health sector response to gender-based violence and harmful practices, across the humanitarian, development and peace continuum.</li> </ol> <p>1 By 2026, the availability and accessibility of timely evidence to inform population, sexual and reproductive health, humanitarian, gender-based violence and harmful practices programmes is improved at all levels.</p>
Project duration	<p>The project started on 1<sup>st</sup> November 2022 and is expected to run until 30<sup>th</sup> June 2026</p>

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**

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**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**2.4 Bankers**

The following are the bankers for the current year:

- i) Central Bank of Kenya (Clearing Account)
- ii) NCBA Bank

**2.5 Independent Auditors**

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

**2.6 Roles and Responsibilities**

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Mohamed A. Sheikh	Director General	Medical Doctor. Master's Degree in International Public Health and a second Masters in Maternal and Child health.	Accounting Officer
Margret M. Mwangi	Director Corporate Services	Masters of Business Administration-Finance Member of ICPAK	Signatory to the Project
Hosea Nzomo Mulatya	Director Policy, Programmes & Partnerships	Masters of Arts (Population Studies) Master of Arts (Environmental Planning and Management)	Programmes Coordination
CPA Sarah Onare Makokha	Ag. Deputy Director-Finance and Accounts	Masters of Business Administration (MBA-Finance) Bachelor of Commerce-Finance Member of ICPAK	Project Accountant
Fidelis Ndung'u	Deputy Director	Masters in Demography	Project-Technical Focal person

**2.7 Funding summary**

The Project will run for a period of four years from 2022 to 2026. However, the Donor commitment is given as per the annual approved work plan and FACE.

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Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to-date – (30 <sup>th</sup> June 2024)		Undrawn balance to date (30 <sup>th</sup> June 2024)	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')-(B')
<b>Grant</b>						
(i)United Nations Population Fund		28,264,739		28,264,739	-	-
<b>(ii) Loan</b>						
<b>(iii)Counterpart funds</b>						
Government of Kenya					-	-
<b>Total</b>		28,264,739		28,264,739	-	-

**B. Application of Funds**

Application of funds	Amount Received to date – (30 <sup>th</sup> June 2024)		Cumulative Amount Paid to-date – (30 <sup>th</sup> June 2024)		Unutilized balance to date (30 <sup>th</sup> June 2024)	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')-(B')
<b>Grant</b>						
(i)United Nations Population Fund		28,264,739		28,264,739	-	-
<b>(ii) Loan</b>						
<b>(iii)Counterpart funds</b>						
Government of Kenya						
<b>Total</b>		28,264,739		28,264,739	-	-

The Donor Commitment was Kshs.28,264,739 and that was what was received during the year ended 30<sup>th</sup> June 2024 and fully utilized.

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**2.8 Summary of Overall Project Performance:**

The budget performance was 100%. There was value for money and activities were implemented within the agreed time frames.

The major challenge is the difference between the financial period of the donor and that of the government. There was also delay in accessing the donor funds from the PMG special account at The National Treasury.

**2.9 Summary of Project Compliance:**

There was no non-compliance to applicable law

### **3. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PRE-DETERMINED OBJECTIVES**

#### **Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the *project's agreement/ plan* are to:

- a) By 2026, Sexual and reproductive health and rights, prevention and response to gender-based violence, are integrated into national and county level policies, plans and accountability mechanisms, including into Universal Health Coverage and humanitarian settings
- b) By 2026, the health system is enhanced to provide high-quality comprehensive sexual and reproductive health information and services, including family planning, HIV prevention and a health sector response to gender-based violence and harmful practices, across the humanitarian, development and peace continuum.
- c) By 2026, the availability and accessibility of timely evidence to inform population Policy and programme, sexual and reproductive health, humanitarian data base, gender-based violence and harmful practices programmes is improved at all levels.

#### **Progress on attainment of Strategic development objectives**

The programme will accelerate progress towards the three transformative results outcomes:

- (a) By 2025, the reduction in the unmet need for family planning has accelerated;
- (b) By 2025, the reduction of preventable maternal deaths has accelerated; and
- (c) By 2025, the reduction in gender-based violence and harmful practices has accelerated.

Reducing the unmet need for family planning, will contribute to a reduction in unintended pregnancies and maternal deaths in Kenya by 2027. The programme will improve the availability, accessibility, quality and use of SRHR information and services, with an emphasis on young people, and improve gender equality and the empowerment of women and girls. This will be achieved by

- (a) Strengthening the policy environment and accountability for advancing SRHR, including through evidence-based advocacy, to improve financing;
- (b) improving the quality and integrated delivery of SRH and GBV services by strengthening SRH delivery systems, including in humanitarian settings;
- (c) enhancing the coordination of gender and women's empowerment initiatives to eliminate negative social-cultural norms;
- (d) strengthening the capacity of institutions to generate, analyse, disseminate and utilize population data.

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Below we provide the progress of attaining the stated objectives:

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Implementation of Population Policy and ICPD25 Commitments	To coordinate, monitor, track and report on the ICPD25 Kenya Country commitments and the Population Policy & Programme	Improved quality of life for the population of Kenya that is secure, healthy, broadly educated, trained and empowered for sustainable development	Percentage of Kenyan population that has improved in indicators in; <ul style="list-style-type: none"> <li>• Reduced growth rate</li> <li>• Increased life expectancy</li> <li>• Contraceptive prevalence Rate (CPR)</li> <li>• Reduced total fertility rate</li> <li>• Reduced dependency ratio</li> </ul>	<ul style="list-style-type: none"> <li>• Population growth rate reduced from 2.9 in 2009 to 2.3 in 2019</li> <li>• Total fertility rate reduced from 3.9 in 2014 to 3.4 in 2022</li> <li>• CPR increased from 53 in 2014 to 63 in 2022</li> </ul>

#### **4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The project exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

##### **i. Sustainability strategy and profile**

The top management especially the Board of Directors and Accounting officer has made reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities:

- a) By 2026, Sexual and reproductive health and rights, prevention and response to gender-based violence, are integrated into national and county level policies, plans and accountability mechanisms, including into Universal Health Coverage and humanitarian settings
- b) By 2026, the health system is enhanced to provide high-quality comprehensive sexual and reproductive health information and services, including family planning, HIV prevention and a health sector response to gender-based violence and harmful practices, across the humanitarian, development and peace continuum.
- c) By 2026, the availability and accessibility of timely evidence to inform population Policy and programme, sexual and reproductive health, humanitarian data base, gender-based violence and harmful practices programmes is improved at all levels.

##### **ii. Environmental Performance**

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) Marketplace practices**

**a) Responsible Supply chain and supplier relations-**

An objective supplier performance re-evaluation system is applied annually whereby supplier compliance and staff experiences in the supply chain are documented. The data collected is used for supplier improvement and contract award decisions by management. Payment practice require that supplier invoices are cleared within 30 days and signed so as a mandatory clause in all contract agreements.

**b) Responsible ethical practices**

Supplier capacity building is conducted annually through training on Access to Government Procurement Opportunities Part of the training curricula involves sensitization on:

- i) The Code of ethics for persons participating in public procurement and asset disposal
- ii) Citizen Service Delivery Charter, Complaints Infrastructure and the Bribery Act

**v. Community Engagements**

The project agreement does not fund CSR activities, however the strategic goals of the project carried out in the year has great impact to the society.

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**5. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The Director General of the National Council for Population and Development and the Project Accountant are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

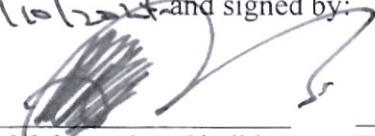
The Director General of the National Council for Population and Development and the Project Accountant accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Director General of the National Council for Population and Development and the Project Accountant are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30,2024, and of the project financial position as at that date. The Director General of the National Council for Population and Development and the Project Accountant further confirm the completeness of the accounting records maintained for the Project, which, have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control


The Director General of the National Council for Population and Development and the Project Accountant confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants.

**Approval of the Project financial statements**

The Project financial statements were, approved by the Director General of National Council for Population and Development and Project Accountant for KEN10SRH, KEN10IPL, KEN10DAT project on 08/10/2024 and signed by:

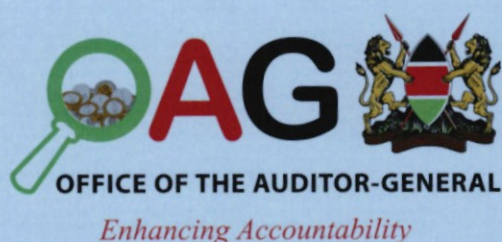
  
\_\_\_\_\_  
Dr. Mohamed A. Sheikh  
Director General

  
\_\_\_\_\_  
Fidelis Ndung'u  
Project Coordinator

  
\_\_\_\_\_  
Sarah Makokha  
Project Accountant  
ICPAK Number 8343

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS PROJECT FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the 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 does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of Coordinate Implementation of Population Policy and ICPD25 Commitments Project set out on pages 1 to 11, which

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*Report of the Auditor-General on Coordinate Implementation of Population Policy and ICPD25 Commitments Project for the year ended 30 June, 2024*

comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, 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 Coordinate Implementation of Population Policy and ICPD25 Commitments Project 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 Standard (Cash Basis) and comply with the Public Finance management Act, 2012 and the Grant Agreement between the United Nations Population Fund (UNFPA) and Government of the Republic of Kenya, GoK/UNFPA 10<sup>th</sup> Country Programme dated 2<sup>nd</sup> December, 2022.

### **Basis for Opinion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Coordinate Implementation of Population Policy and ICPD25 Commitments Project 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.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, 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 iii to xiii which comprise of Project Information and Overall Performance, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

In connection with my audit on the Coordinate Implementation of Population Policy and ICPD25 Commitments Project 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 and I am required to report that fact. I have nothing to report in this regard.

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

### **Conclusion**

As required by Article 229(6) of the Constitution and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standard requires 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 are in compliance, in all material respects, with the authorities which 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 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

### **Responsibilities of the Management and those Charged with Governance**

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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, the Management is responsible for assessing the Project'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 the Management is aware of the intention to cease operations.

The 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, the 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.

Those charged with governance are responsible for overseeing the Project'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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP 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 also 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

23 October, 2024

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**


**Reports and Financial Statements  
For the financial year ended June 30, 2024**

**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024.**

	Note	2023/24		2022/23		Total	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity Kshs.	Payments made by third parties Kshs.	Receipts and payment controlled by the entity Kshs.	Payments made by third parties Kshs.		
<b>Receipts</b>							
Proceeds from domestic and foreign grants	1	28,264,739	-	-	-	28,264,739	28,264,739
<b>Total receipts</b>		<b>28,264,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,264,739</b>	
<b>Payments</b>							
Purchase of goods and services	2	28,264,739	-	-	-	-	-
<b>Total payments</b>		<b>28,264,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,264,739</b>	<b>28,264,739</b>
<b>Surplus/ (deficit)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial were approved on 28/06/2024 and signed by

  
D. Mohamed A. Sheikh  
Director General

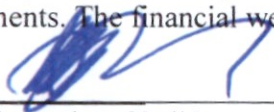
  
Sarah Makokha  
Project Accountant  
ICPAK Member No 8343

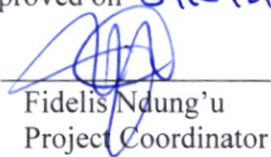
**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**  
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**8. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AT 30TH JUNE 2024**

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Cash and Cash Equivalents	3	5,643,267	2,788,838
<b>Total Cash &amp; cash equivalents</b>		<b>5,643,267</b>	<b>2,788,838</b>
<b>Financial Liabilities</b>			
NCPD Account	4	5,643,267	
<b>Net Financial Assets</b>		-	
<b>Represented By:</b>			
Fund balance brought forward	5	2,788,838	2,788,898
Fund transferred to the recurrent account	5	(2,788,838)	-
Surplus / (Deficit) for the period		-	-
<b>Net Financial Assets</b>		-	<b>2,788,838</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial were approved on 21/06/24 and signed by:

  
 Dr. Mohamed A. Sheikh  
 Director General

  
 Fidelis Ndung'u  
 Project Coordinator

  
 Sarah Makokha  
 Project Accountant  
 ICPAK Member No 8343

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**

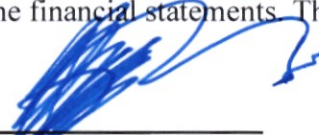
**Reports and Financial Statements**


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


**9. STATEMENT OF CASHFLOW FOR THE ENDED 30TH JUNE 2024**

		2023-2024	2022-2023
	Note	KShs	KShs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating activities</b>			
Proceeds from domestic and foreign grants	1	28,264,739	-
<b>Payments from operating activities</b>			
Purchase of goods and services	2	(28,264,739)	(6,060)
<b>Net cash flow from operating activities</b>		-	(6,060)
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Inter account borrowing (Recurrent to UNFPA)	4	5,643,267	-
Inter account transfer (UNFPA to Recurrent)	5	(2,788,838)	-
<b>Net cash flow from financing activities</b>		2,854,429	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		2,854,429	(6,060)
<b>Cash and cash equivalent at BEGINNING of the year</b>	3	2,788,838	2,794,898
<b>Cash and cash equivalent at END of the year</b>	3	5,643,267	2,788,838

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21/07/24 and signed by:

  
 Dr. Mohamed A. Sheikh  
 Director General


  
 Fidelis Ndung'u  
 Project Coordinator


  
 Sarah Makokha  
 Project Accountant  
 ICPAK Member No 8343


**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**  
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**10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE ENDED 30TH JUNE 2024**

<b>Receipts/Payments Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Receipts</b>						
Income (Balance BFWD)	2,788,838	-	2,788,838	2,788,838	-	100%
Proceeds from domestic and foreign grants	-	-	28,264,739	28,264,739	-	100%
Funds transfer	(2,788,838)		(2,788,838)	(2,788,838)	-	100%
<b>Total Receipts</b>	<b>-</b>	<b>-</b>	<b>28,264,739</b>	<b>28,264,739</b>	<b>-</b>	<b>100%</b>
<b>Payments</b>						
Purchase of goods and services	28,264,739	-	28,264,739	28,264,739	-	100%
<b>Total Payments</b>	<b>28,264,739</b>	<b>-</b>	<b>28,264,739</b>	<b>28,264,739</b>	<b>-</b>	<b>100%</b>
Refund of un-utilized funds	-			-		
<b>Total Payments &amp; refund</b>	<b>28,264,739</b>		<b>28,264,739</b>	<b>28,264,739</b>	<b>-</b>	<b>100%</b>
<b>Bank Balance</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	

  
 Dr. Mohamed A. Sheikh  
 Director General

  
 Fidelis Ndung'u  
 Project Coordinator

  
 Sarah Makokha  
 Project Accountant  
 ICPAK NO.8343

## **11. SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of these financial statements are set out below:

### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

### **b) Reporting entity**

The financial statements are for the Coordination of Population Policy Implementation Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

### **c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

### **d) Recognition of receipts**

The Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

#### **i) Transfers from the Exchequer**

Transfer from Exchequer is be recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

#### **ii) Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

#### **iii) Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon

**Significant Accounting Policies (continued)**

determination of the value. The date of the transaction is the value date indicated on the payment advice.

**e) Recognition of payments**

The Project recognises all payments when the event occurs, and the related cash has, been paid out by the Project.

**i) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

**f) 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**g) Restriction on cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

**h) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**i) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION  
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budgeted funds as transfers and account for them separately. These transfers are recognized as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

**j) Comparative figures**

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

**k) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**

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**12. NOTES TO THE FINANCIAL STATEMENTS**

**1. RECEIPTS FROM DOMESTIC AND FOREIGN GRANTS**

During the 12 months to 30<sup>th</sup> June 2024, we received grants from donors as detailed in the table below:

<b>Name of Donor</b>	<b>Date received</b>	<b>2023/24</b>	<b>2022/23</b>
		<b>KShs</b>	<b>KShs</b>
<b>Grants Received from Multilateral Donors (International Organizations)</b>			
UNFPA	22/09/2023	22,160,900	-
UNFPA	14/02/2024	5,633,347	-
UNFPA	29/05/2024	470,492	-
<b>Total</b>		<b>28,264,739</b>	<b>-</b>

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS**

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

**2. PURCHASE OF GOODS AND SERVICES**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Total Payments for the year</b>	<b>Total Payments for the year</b>
	<b>Kshs</b>	<b>Kshs</b>
Air ticket Turkana	334,220	-
Airtime/Coordination	61,000	-
Communication & Fuel	24,500	-
Consultative meeting	253,000	-
Coordination	62,880	-
County world population day (WPD)	826,600	-
Daily Subsistence Allowance	1,443,600	-
Database for Humanitarian Conference package	480,588	-
DSA for participants	16,776,900	-
FP Advocacy kit	163,900	-
FP Best practices Conferences	378,400	-
Fp bulletin printing	175,000	-
FP Commodities Conferences	96,000	-
FP in Health Insurance conference	1,270,300	-
Fuel Reimbursement	34,127	-
Implement ICPD25 Commitments conference	780,500	-
Interministerial Conference- Zimbabwe	471,142	-
KEMSA Activities conferences	1,338,660	-
Kenya DD Roadmap - Conferences	241,320	-
KEWOPA Conferences	210,000	-
MTEF Process conference	97,620	-
Preparatory Meetings WPD	428,500	-
Printing 4th ICPD25 Report	241,958	-
Printing DD Annual Report	199,392	-
Printing Policy briefs	100,000	-
Transformative Action Conference	786,900	-
Transport	825,453	-
Transport Facilitation	104,700	-
UNFPA Bank Charges	57,579	6,060
<b>Total</b>	<b>28,264,739</b>	<b>6,060</b>

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**3. CASH AND CASH EQUIVALENTS**

	2023/24	2022/23
	KShs	KShs
<b>Local Currency Accounts</b>		
Commercial Bank of Africa [A/c No 6427120041]	5,643,267	2,788,838
<b>Total bank account balances</b>	<b>5,643,267</b>	<b>2,788,838</b>

**(a) CENTRAL BANK ACCOUNT**

As per UNFPA agreement all funds for project are remitted through Ministry of The National Treasury and Economic Planning account via Central Bank account as the clearing bank account, all funds requested are channeled through this account and the same remitted in full to the project account in Commercial Bank of Africa. No funds balances are held in the clearing account with Central Bank.

**4. NCPD ACCOUNT**

	2023/24	2022/23
	Kshs	Kshs.
NCPD Account Deposit	5,633,347	-
NCPD Account Deposit-Administrative costs	9,920	-
<b>Total</b>	<b>5,643,267</b>	<b>-</b>

UNFPA channels its grants through TNT special account, usually it takes time for the same to be transferred to NCPD. In order to adhere to the strict donor deadlines, internally, the Council facilitates the activities equivalent to the amount sent to TNT.

**5. FUND BALANCE BROUGHT FORWARD**

Description	2023/24	2022/23
	Kshs	Kshs
Bank accounts	2,788,838	2,788,838
Cash in hand	-	-
NCPD Account	(2,788,838)	
<b>Total</b>	<b>-</b>	<b>2,788,838</b>

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE  
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The 9<sup>th</sup> Country Programme ended on 30<sup>th</sup> September 2022, the donor reviewed the programme and the activities in the Country Programme and closed the project.

There were savings of **Kshs. 2,788,838** from the activities implemented in the programme which were transferred to NCPD's account for appropriation before start of the 10<sup>th</sup> Country Programme.

**6. RELATED PARTY DISCLOSURES**

- i) The National Treasury (TNT)
- ii) State Department of Economic Planning

**7. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITO'S  
RECOMMENDATIONS**

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)
	There were no issues			

\_\_\_\_\_  
Director General

\_\_\_\_\_  
Date

\_\_\_\_\_  
Project Accountant

\_\_\_\_\_  
Date

**UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE  
IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS  
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**13. ANNEXES**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities-**Not Applicable**
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2024-**Attached is the hard copy the bank reconciliation**
- iii. Board of Survey Report-**Attached is the Board of Survey Report**
- iv. Special Deposit Account(s) reconciliation statement(s)-**NOT APPLICABLE-the council requests the funds through mother ministry (National treasury and planning)**
- v. GOK IFMIS comparison Trial Balance-**Not applicable the council does not use IFMIS**

*UNFPA Project N0. KEN10SRH, KEN10IPL, KEN10DAT Project-COORDINATE  
IMPLEMENTATION OF POPULATION POLICY AND ICPD25 COMMITMENTS  
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**NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT**  
**NCAPD - UNFPA - 6427120041**

**Bank Reconciliation statement for the month as at 30th June, 2024**

Balance as per Cash Book	5,643,267
Add: Items in the Cashbook not in Bank	-
Less: Receipt in the Cashbook not in Bank	-
Balance as per Bank Statement as at 30 June 2024	<u>5,643,267</u>



**LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND**

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of cheque</i>	<i>Date Received</i>	<i>Amount</i>
	<b>NIL</b>			
<b>Total</b>				