

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

## REPORT



OF

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 07 DEC 2023

*Titul*

TABLED BY:

*Hon Owen Baya, CBSMP  
Deputy majority leader  
of the opposition*

THE AUDITOR-GENERAL

ON

**FINANCING LOCALLY-LED CLIMATE  
ACTION PROGRAM NO. P173065; CREDIT  
NO. IDA 6980-KE; GRANT AGREEMENT  
NO. TF0B6810; LOAN AGREEMENT  
BMZ - NO.2016 65 108/2018 65 138**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**THE NATIONAL TREASURY**





**THE NATIONAL TREASURY AND ECONOMIC PLANNING  
FINANCING LOCALLY- LED CLIMATE ACTION PROGRAM  
THE NATIONAL TREASURY-PROGRAM IMPLEMENTATION UNIT**

**PROJECT NUMBER. P173065**

**CREDIT NO: IDA 6980 -KE  
GRANT NO. TF0B6810 – KE  
LOAN NO. BMZ-No.2016 65 108/2018 65 138**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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**1. Acronyms and Glossary of Terms**

CBK	Central Bank of Kenya
CAJ	The Commission on Administrative Justice
Comparative FY	Financial year preceding the current financial year
CCIS	Climate Change Institutional Support Grant
CoG	Council of Governors
CCCU	County Climate Change Unit
CG	County Government
DLI	Disbursement Linked Indicators
DOSHS	Directorate of Occupational Safety and Health Services
EACC	Ethics and Anti-Corruption Commission
ICPAK	Institute of Certified Public Accountants of Kenya
IDA	International Development Association
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KMD	Kenya Meteorological Department
MDAs	Ministries, Department and Agencies
NT	National Treasury
PforR	Program for Results
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SRM	Social Risk Management
WB	World Bank

## **2. Project Information and Overall Performance**

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

**Name :** Financing Locally-Led Climate Action (FLLoCA) Program.

#### **Objective**

The key objective of the program is to deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risk.

#### **Address**

The program headquarters/ offices are situated in 7<sup>th</sup>Floor, Kenya Reinsurance Plaza, Taifa Road/ Agha Khan Walk Nairobi County, Kenya.

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

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**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	The program effective date is 1 <sup>st</sup> February, 2022. However, the Project Preparatory Advance had initially commenced in March, 2020.
Project End Date:	The Program end date is June 30, 2027
Program Coordinator:	The Program Coordinator is <b>Mr Peter Odhengo</b>
Project Manager Finance and Strategy :	The Program Manager Finance and Strategy is <b>Dr. Maurice Pedo</b>
Project Sponsor:	The program sponsor is <b>World Bank, International Development Association (IDA)</b> , Government of Denmark (DANIDA) and Government of Sweden (SIDA), Government of Germany(KfW) and Government of Kenya (GoK).

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of <b>The National Treasury and Economic Planning.</b>
Project number	IDA 6980 –KE; TF B 6810 – KE (P173065) BMZ-No.2016 65 108/2018 65 138
Strategic goals of the project	The strategic goals of the project are as follows: The program development objective is to deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risks by building their capacity to plan, budget, implement and monitor resilience investments in a way that promotes collaborative partnerships between communities, national and county governments.

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<p>Summary of Project Strategies for achievement of strategic goals</p>	<p><b>The project management aims to achieve the goals through the following means:</b></p> <ul style="list-style-type: none"> <li>(i) Mobilizing resources for climate finance – including leveraging private sector support</li> <li>(ii) Architecture of climate finance – decentralized climate finance</li> <li>(iii) Linking national and county institutions to climate finance sources</li> <li>(iv) Readiness to support the MDA’s and County Governments</li> <li>(v) County Climate Change funds (incentives) Climate Finance Data Tracking and Reporting.</li> </ul>
<p>Other important background information of the project</p>	<p>The program focuses on capitalizing the National and County Climate Change Funds; building county level capacity for planning, budgeting, reporting and implementation of local climate actions in partnership with communities; and strengthening of national level capacity for coordination, monitoring and reporting. The program is being implemented by the National Government in collaboration with County Governments.</p>
<p>Areas that the project was formed to intervene</p>	<ul style="list-style-type: none"> <li>• The project was formed to intervene in the following areas:</li> <li>• <b><i>Deliver locally-led climate resilience actions</i></b></li> <li>• The 2<sup>nd</sup> cycle of CCIS grants was disbursed to the 44 Counties against DLI-1 for the Counties that had met the Minimum Access Conditions (MACs).</li> <li>• The CGs’ systems were strengthened through capacity building actions financed by the CCIS Grant disbursed in the previous quarter. The actions implemented included training of trainers of CG staff, conducting PCRAs, resilience planning at community level culminating into CCAPs, on-the-job community training and climate change awareness raising, and purchase of basic equipment for the CCCUs.</li> <li>• Overall coordination at county level was conducted through the 45 No. CCCU’s as accountable to the</li> </ul>

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	<p>CECM in charge of climate change. The CCCU's were facilitated and coordinated county institutional strengthening actions in the work plans to ensure their alignment with the county budget cycle. They also held community consultations on the PCRAs and climate actions; and coordinated the development of climate change action plans and county climate change profiles.</p> <ul style="list-style-type: none"><li>• Several counties enacted the relevant policies and legislations in line with the global and national climate change policy frameworks and covenants, to facilitate climate finance flows in the counties by creating the CCCF. For example, Kirinyaga County enacted the county climate change act 2023 and County Climate Change Fund Regulations 2023. Makueni County prepared Climate Change fund strategic plan, Climate Fund Board Charter and also reviewed Climate Change regulations. West Pokot reviewed, drafted Publication of County Climate Change Policies, Act, and Regulations.</li><li>• The Program financed capacity building activities to strengthen county government capacity and systems for climate action in 45 counties.</li><li>• Capacity strengthening of 68 climate change entities was on Climate Risks while 8 was on National Social Risk Management Framework. The entities included county and ward-level institutions, CCCUs, sectoral departments, and WCCPCs; as well as other non-State organizations that operate at the county, ward, and community levels to address climate change risks. Capacity was strengthened through training, sensitization workshops, and learning events.</li><li>• Sensitization of the county executive and assembly members.</li><li>• Training the CG staff on resilience planning at community level culminating into 44 CCAPs.</li><li>• counties 2 No. prepared county climate change profiles.</li><li>• Establishment of 1 no. county climate information systems.</li><li>• Purchase of basic equipment and furniture for the CCCUs 23 No.</li><li>• Counties 2 No. refurbished offices for the CCCU unit.</li></ul>
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- ***Strengthen county government capacity to manage climate risks***
- The Office of the Auditor General (OAG) initiated the Annual Performance Assessment (APA). The first APA commenced in June 2023 and was to continue until September. APA quality assessments was carried out by the Program's Inter-Agency Technical Advisory Committee (ITAC) and the APA reports were approved by the Program Steering Committee (PSC).
- The counties produced 44 PCRA reports which provides critical information on the existing climate risks in the county including mapping of their prevalence and effects at the ward level.
- 44 counties prepared the County Climate Change Action Plan (CCAP) which plays a crucial role in addressing climate change impacts and promoting climate resilience in Counties.
  
- **Institutional Capacity and Strengthening Capacity in respective institutional climate functions**
- **CAJ:**
- Sensitization and training on Complaint Handling was conducted, where 192 officers from 28 counties were trained on GRM and ATI.
- Outreach forums were held to create awareness on the Commission's mandate and the FLLoCA program; 1150 citizens from Garissa, Embu, Nakuru and Makueni were sensitized.
- **EACC:**
- 40 champions trained on Complaints Management
- Capacity building workshops on Ethics was held for Huduma Centre Operation Assistants 47 No.
- Complaints Data Synopsis workshop was held for the EACC staff.

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	<ul style="list-style-type: none"><li>• Capacity building Workshop on environmental aspects of economic crimes was held for Officers at Huduma Centres/grassroot representing 47 counties.</li><li>• Capacity Building on Alternative Dispute Resolution was conducted.</li> <li>• <b>SDD:</b></li><li>• Training of SDD FLLoCA Secretariat members 10 No. was held.</li><li>• Capacity building for Counties on Participatory Budgeting (PB) to mainstream climate change in County Planning for 18 No. members was held.</li><li>• Workplan review and preparation was done.</li> <li>• <b>MOALD:</b></li><li>• Distribution and Sensitization of Counties about Kenya Smart Agriculture Strategy and framework was held in 8 counties.</li> <li>• <b>KMD:</b></li><li>• County Climate Risk profiles (ii)Projections of County future Climate done</li><li>• Sensitization of County Directors of Meteorological Services (CDMs) on FLLoCA activities to generate climate change future scenarios to inform Participatory Climate Risk Assessment was conducted.</li><li>• Training on climate change short courses and International Conferences related to Climate Change was conducted for 20 KMD officers.</li><li>• Training on ESS and CEAPS integration into CIDPS for County Governments and NEMA County Directors of Environment 30 No. was done.</li> <li>• <b>SRM:</b></li><li>• The department operationalized the National MSC,</li><li>• National SRM Policy was developed</li></ul>
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	<ul style="list-style-type: none"><li>• 26 SDOs were trained on SRIM</li><li>• 20 TOTs were trained on SRIM</li><li>• <b>CDD:</b><ul style="list-style-type: none"><li>• Participated in the UNFCCC 58th session of Subsidiary Bodies Meeting in Bonn, Germany (May-June 2023).</li></ul></li><li>• <b>MOWSI:</b><ul style="list-style-type: none"><li>• 1 Sensitization workshop was undertaken to strengthen the climate change unit for effective establishment and 9No. participants attended the workshop which was facilitated by the climate change directorate and national treasury participants.</li><li>• A short course training was carried out to capacity build technical officers 12 No. from the sector on application computer based software on land and water resources management.</li></ul></li><li>• <b>Intergovernmental fiscal relations department</b><ul style="list-style-type: none"><li>• 27 ToTs trained to mainstream climate change in County PFM</li></ul></li><li>• <b>Council of Governors</b><ul style="list-style-type: none"><li>• 65 No. Inducted on water, forestry, environment mgt committee</li><li>• 65 No. Directors in charge of communication &amp; directors in charge of Governors Press</li></ul></li><li>• <b>PIU</b><ul style="list-style-type: none"><li>• <b>Citizen Engagement Actions:</b> By undertaking the PCRA and the development of the CCAPs, it prioritized meaningful citizen engagement in climate decision making</li></ul></li><li>• <b>Gender-related actions taken:</b> youth, women and the disabled included in the CCCUs and WCCPS. They also participated in PCRA process and development of CCAP</li></ul>
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- **Environmental and social risk management actions taken:** Counties GRM & ES focal persons in place.
- **Communications:** Since COP27 took place in Egypt in November, FLLoCA being a Climate Finance program was very involved. Hosted a side event on 15th November on Empowering Communities on the . FLLoCA participated in the side event that was organized by NAP Global on Multi Level governance as a catalyst for adaptation finance and investment at local level.
- ***Program Management and M&E***
- The NT PIU continues to support the key stakeholders and partners for the Program being National Treasury and Economic Planning (TNT&EP) ,Ministry of Environment, Climate Change and Forestry, Council of Governors (CoG), Ministry of Agriculture Livestock Fisheries and Co-operatives (MoALFC), Ministry of Water, Sanitation & Irrigation , National Environment Management Authority (NEMA), Ministry of Labour and Social Protection (MLSP), State Department for Devolution, Commission on Administration of Justice (CAJ), Ethics and Anti-Corruption Commission (EACC), development partners, civil society organizations (CSOs) and Indigenous Peoples( IPs).
- The National Treasury hired two Social Risk Specialist; one for the SRM Unit and another for the NTPIU. These positions will also double up as Gender Specialists;
- The National Treasury deployed a Monitoring and Evaluation (M&E) Specialist, three Procurement Officers and three Accounts PSC Interns to strengthen the NTPIU management and coordination.
- The process for hiring of the Program Manager for County Coordination to support counties' work, a permanent M&E Specialist, and an Adaptation and Resilience Specialist was completed.

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- The process for hiring of an Environmental Safeguards Specialist, capacity building Expert for the SRMU and Assistant Program Accountant commenced.
- The Program Coordinator was reinstated in February, 2023.
- A technical support mission by the World Bank was carried out in April 2023.
- Program Steering Committee 2 No. were held during the year with one during the period under review.
- ITAC meetings 3 were held during the year, out of which one during the review period.
- *Weekly catch-up meetings between the PIU and the World Bank* – These continued during the period enhancing program coordination and management processes, in addition to discussing progress of the program.
- Monthly performance review meetings with MDAs were conducted where progress against work plan deliverables and Results Framework targets were evaluated and corrective actions agreed on.
- Financial Management Webinars 4 No. were held for County Officers.
- Procurement training Webinars for counties were held
- M&E Webinars 3 No. were held with the County M&E Officers and Directors to discuss the development of a robust FLLoCA M&E system.

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	<ul style="list-style-type: none"> <li>• ESRM Webinars 4 No. were held.</li> <li>• <b>Monitoring and Evaluation:</b> The process for development of a robust M&amp;E system commenced. Activities geared towards digitalization of core FLLoCA Program processes and tools was initiated to capture the PCRA, local climate actions, the Grievance Redress Mechanism (GRM), a Monitoring Information System (MIS, including the World Bank Geo-Enabling initiative for Monitoring and Supervision [GEMS]), and the online public dashboard.</li> </ul>
Project duration	<p>The program started on 20<sup>th</sup> March, 2020, under Program Preparatory Advance (PPA) that ended on 31<sup>st</sup> January, 2022. The main Program is expected to take 5 years to 30<sup>th</sup> June,2027.</p>

**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O Box 60000 – 00200, Nairobi, Kenya  
Tel: +254 20 286 0000  
**NAIROBI**

**2.5 Independent Auditor**

The Program is Audited by:  
The Office of the Auditor General  
Anniversary Towers,  
Monrovia street,  
P.O. BOX 30084, 0100  
**NAIROBI**

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**2.6 Roles and Responsibilities**

The following are the responsible officers for the Program during the period under review.

	<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
1.	Mr. Peter Odhengo	Program Coordinator	<ul style="list-style-type: none"> <li>• Masters of Science in Environmental Protection and Sustainable Development. (UNESCO International Technological University Paris, France and University of Chemical Technology)</li> <li>• Bachelor of Science in Chemistry &amp; Ecology.</li> <li>• Member- Environment Society of Kenya</li> <li>• Member- Environment Institute of Kenya.</li> <li>• Lead-EIA/EA Registered expert</li> <li>• Member Environmental Society of Kenya (ESOK)</li> </ul>	The position is responsible for the overall and day-to-day management of the activities supported under the IDA-FLLoCA Program credit. The Program Coordinator heads the Program Implementation Unit (PIU). The Program Coordinator is the main operational link between the Program, the National Treasury and Economic Planning and the World Bank.
2.	CPA. Dr. Maurice Pedo, Ph.D.	Program Manager – Finance & Strategy	<ul style="list-style-type: none"> <li>• Doctor of Philosophy in Project Management</li> <li>• Master of Business Administration (Finance Option)</li> <li>• Bachelor of Commerce (Finance Option)</li> <li>• Certified Public Accountant (CPA-K)</li> <li>• Certified Public Private Partnerships (CP3P)</li> <li>• Member –Institute of Certified Public Accountants of Kenya</li> </ul>	The position is responsible for all matters of finance, accounting, internal control, financial, strategic and risk management functions within the PIU as well as supervision of the finance, procurement and M & E staff therein.
3	Mr. Malik Aman	Program Manager- National Coordination	<ul style="list-style-type: none"> <li>• Msc. Environmental Economics</li> <li>• BED Economics and Business Studies</li> </ul>	Support to Program Management at the National Level Coordination.

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4	Mr. Huqa Molu	Environmental Safeguards Specialist	<ul style="list-style-type: none"> <li>• MSC Occupational Safety and Health</li> <li>• Bachelor of Science in Agricultural Engineering</li> </ul>	Environmental Management Function
5	Ms. Roseline Tumpeyo	Communication Specialist	<ul style="list-style-type: none"> <li>• Master of Business Administration, Strategic Management</li> <li>• Bachelor of Arts in Social Sciences, Political Science and Public Administration.</li> </ul>	Communication Management Function
6	CPA. Ann Lydia Wanjiku	Program Accountant	<ul style="list-style-type: none"> <li>• Master of Business Administration, Finance</li> <li>• Bachelor of Business Administration</li> <li>• Certified Public Accountant</li> <li>• Member-Institute of certified Public Accountants of Kenya</li> </ul>	Program Accounting and Financial Management.
7	Simon Joseph Ochieng	Monitoring and Evaluation Specialist	<ul style="list-style-type: none"> <li>• MA International Studies</li> <li>• MA Project Planning and Management</li> <li>• Bachelor of Philosophy in Economics</li> <li>• BA (Economics)</li> <li>• PGD Planning, Management and Evaluation of Rural Development Projects</li> <li>• National Defence Certificate (Kenya)</li> <li>• Strategic Leadership Development Program Course</li> <li>• Senior Management Course</li> </ul>	Monitoring & Evaluation
8.	Dr. Dan Adino	Social Safeguards Specialist	<ul style="list-style-type: none"> <li>• PhD. in Medical Anthropology, an M.A in Social Anthropology and a B.A in Anthropology from The University of Nairobi. He also holds a Diploma in Project management from Kenya Institute of Management together with International certificates in</li> </ul>	Implementation and supervision of Social safeguards for FLLoCA programs.

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			Social Safeguards from Hokkaido University of Japan and The Administrative Staff College of India. He also holds an EIA certificate from Wangari Mathaai Institute of Environment and Peace studies of the Universities of Nairobi	
9.	Ms. Rhoda Kima Nyambori	Procurement Specialist	<ul style="list-style-type: none"> <li>• Master of Science- Procurement and Logistics</li> <li>• Bachelor of Science Agriculture</li> </ul>	Procurement Management
10.	Ms. Esther Kivuva	Senior Administrator	<ul style="list-style-type: none"> <li>• Bachelor of Business, Purchasing and Supplies Management</li> </ul>	Office Administrative Support
11.	Mr. Julius Barno	Social Safeguards Specialist	<ul style="list-style-type: none"> <li>• Msc Organisational Development</li> <li>• BA ( Economics, French) Diploma in Management</li> </ul>	Social Management Risks

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#### 2.7 Funding summary

The Program Preparatory Advance (PPA) commenced on 20<sup>th</sup> March, 2020 until 31<sup>st</sup> January, 2022. The main program commenced on 1<sup>st</sup> February 2022 to run for a period of 5(five) years to 2027. The overall funding for the Program is USD. 295.5M equivalent to 34.8B KSH. (Government of Kenya = USD. 80M; IDA = USD.150M; Trust Funds =USD. 21.4M) and KfW = USD 34.1 M, Government of Netherlands approximately USD.10M as highlighted in the table below:

**Below is the funding summary:**

#### A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2023)		Undrawn balance to date	
	USD	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	Kshs (B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
International Development Association(IDA)	150,000,000	17,689,860,000	11,378,867	1,467,155,886	138,621,133	16,222,704,114
Government of Germany(KfW)	34,100,000	4,021,494,840	-	-	34,100,000	4,021,494,840
Government of Netherlands	10,000,000	1,179,324,000			10,000,000	1,179,324,000
<b>(ii) Grant</b>						
Government of Sweden (SIDA), Government of Denmark(DANIDA)	21,400,000	2,523,753,360	740,000	99,626,200	20,660,000	2,424,127,160
<b>(iii) Counterpart funds</b>						
Government of Kenya	80,000,000	9,434,592,000	746,826	88,075,000	79,253,174	9,346,517,000
<b>Total</b>	<b>295,500,000</b>	<b>34,849,024,200</b>	<b>12,865,693</b>	<b>1,654,857,086</b>	<b>282,634,307</b>	<b>33,194,167,114</b>

USD exchange rate = KSh. 117.9324; Euro to USD. is 1.1

NOTE: The exchange rate for each transfer is as per exchequer notification and varies from time to time as per Central Bank of Kenya transfers.

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**Project information and overall performance (continued)**

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative amount paid to date – (30 <sup>th</sup> June 2023)		Unutilised balance to date	
					(30th June 2023)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
International Development Association	11,378,867	1,467,155,886	12,446,759	1,467,876,188	(1,067,892)	(720,303)
<b>(ii) Grant</b>						
Government of Sweden (SIDA), Government of Denmark (DANIDA)	740,000	99,626,200	587,339	69,266,245	152,661	30,359,955
<b>(iii) Counterpart funds</b>						
Government of Kenya	746,826	88,075,000	732,443	86,378,734	14,383	1,696,266
<b>Total</b>	<b>12,865,693</b>	<b>1,654,857,086</b>	<b>13,766,541</b>	<b>1,623,521,167</b>	<b>(900,847)</b>	<b>31,335,918</b>

USD exchange rate = KSh.  
117.9324

**2.8 Summary of Overall Project Performance:**

**i) Budget performance against actual amounts for current year and for cumulative to-date,**

The Program Preparatory Advance (PPA) commenced on 20<sup>th</sup> March, 2020 until 31<sup>st</sup> January, 2022. The main program commenced on 1<sup>st</sup> February 2022 to run for a period of 5(five) years to January 2027. The overall funding for the Program is USD. 295.5M (Government of Kenya = USD. 80M; IDA= USD. 150M; Trust Funds = 21.4M, KfW = USD 34.1M and Government of Netherlands approximately USD.10M.)

**Budget Utilization**

During the year under review, the program received IDA Loan transfer of Ksh. 1,179,123,377, Proceeds from domestic and foreign grant of Ksh. 99,626,200 and Government Counter Part Funds of KSh. 25,000,000. However, it incurred a cumulative expenditure of KSh. 1,328,149,193.

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

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#### Receipt Utilization

During the year under review, the program received IDA Loan transfer of Ksh. 1,179,123,377, Proceeds from domestic and foreign grant of Ksh. 99,626,200 and Government Counter Part Funds of KSh. 25,000,000, against overall budget of KSh. 1,486,000,000. This represented a utilization of 88%.

#### Payment Utilization

The program paid Ksh. 1,328,149,193 during the year under review against a budget of Ksh. 1,486,000,000. This represented utilization of 89%.

#### ii) Physical progress based on outputs, outcomes, and impacts since project commencement,

In Section 2.3 ( Project Overview), the outputs and outcomes have been presented under areas that the project was formed to intervene. The impact since the project started is covered in Section 2.9 under the Statement of Performance against Project's Predetermined Objectives.

#### iii) Indicate the absorption rate for each year since the commencement of the project.

The program paid Ksh. 1,328,149,193 during the year under review against a budget of Ksh1,486,000,000. This represented utilization of 89%. During the year 2021-2022 the program paid Ksh. 184,186,961 against a budget of Ksh.341,150,000. This represented utilization of 54%. During the year 2020-2021, the program paid Ksh. 93,687,314 against a budget of Ksh. 140,150,000. This represented utilization of 55%. During the three months 1<sup>st</sup> April to 30<sup>th</sup> June, 2020 the program paid Ksh. 17,497,709 against a budget of Ksh. 50,000,000, this represented a utilization of 35%.

#### iv) List the implementation challenges and recommended next steps.

- a.Delay in disbursement of Climate Change Institutional Support Grant (CCIS)grants
- b.Counties faced challenged in accessing the grant from Special Purpose Account
- c.Limited County resources to fully finance WCCPC/Participatory Climate Risk Assessment process 45 counties
- d.Community expectation are high yet funds have not been disbursed and secondly they have many climate action priorities which might not be addressed.
- e.Budget deficits attributed by sharp decline in local revenues collected.
- f. High level of pending bills hampering effective budget execution.
- g.Delayed disbursement of the equitable share of revenue to counties from the National Treasury.
- h.Inadequate infrastructure and capacity to run the County Climate information system.

- i. Financial Challenges- There has been untimely disbursement/release of funds which has derailed timely implementation of the work plan.
- j. Human resource Challenges-The coordination Climate Change Unit has been having inadequate staff to execute its mandate.
- k. Inadequate office space
- l. Inadequate knowledge on Climate Change issues

**Recommendations**

- a) Forging inter-collaborative engagements with relevant MDAs under the flloca program
- b) Future planning should factor in more time for procurement, mobilization, and follow-up
- c) Incorporate a bigger multi stakeholder team from PIU, national agencies and civil society organisations to support the process of review, feedback and further capacity building on PCRA and County Climate Change Action Plan.
- d) Enhanced awareness and sensitisation meetings for governors, ceos and Chief Officers considering that some of them are new and yet to understand and appreciate why their support is critical to the success of the program.
- e) Counties are being encouraged to embrace peer to peer learning as a way of addressing some of the weaknesses identified
- f) Need to align MDAs work plan to those of the counties
- g) Need to improve on approvals, procurements and payments
- h) Need to capacity build county officers on key functions within the program such as ways of analysing and disseminating climate information to various groups.
- i) There is need to conduct adequate public participation to ensure project ownership
- j) Political leadership need to be sensitized the FLLoCA Program to ensure their support.
- k) There is need to conduct further capacity building CCCU staff on project planning, implementation, Environmental Social Risk Management and Monitoring & Evaluation.

**2.9 Summary of Project Compliance:**

There were no cases of noncompliance with applicable laws and regulations, and essential external financial agreements/ covenants.

**3. Statement of Performance against Project's Predetermined Objectives**

There are three PDO statements comprised of seven indicators that measure the performance of the FLLoCA program, these are;

**i) Progress Towards PDO Statement: Delivery locally-led climate resilience actions;**

“PDO Indicator 1 measures, the Number of rural wards benefitting from Program-funded functioning resilience investments in the agriculture, environment, water, or other prioritized sectors (Number) “, “PDO indicator2 measures, Participating counties that spend >50% of their approved budgeted CCRI Grant amount (Percentage)”, while “PDO indicator 3, measures Participating counties where at least 60% of the utilized CCRI Grant budget is spent on climate-resilient actions relevant to agriculture, environment, and/or water sector (Percentage)”. Others are; “PDO indicator 4, which looks at Participating counties where at least 30% of agriculture, environment, and/or water actions directly benefit women (Percentage)”, and “PDO indicator 5, Participating counties where at least 30% of agriculture, environment, and/or water actions benefit women, youth, and other marginalized groups (Percentage)”

In the reporting period, the program was on course in achieving the PDO indicators above as the process for delivery of locally led climate resilience actions was conducted whereby 44 PCRA reports and 44 CCAP were developed to facilitate identification and prioritization of the climate actions, which will ultimately be funded using the CCRI, grants after the APA process is concluded in September 2023.

**ii) Progress Towards PDO Statement: Strengthen County government capacity to manage climate risk.**

“PDO indicator 6, measures Counties' average Annual Performance Assessment score (Percentage)”

In the reporting period, the program was in the positive trajectory in achieving the PDO indicator 6 as presented in Table 1, which is based in the results of the APA.

**Table .. Key Performance Indicator and Achievement in the first APA (stage 1)**

<b>DLI</b>	<b>Expected/ Target per Year</b>	<b>1<sup>st</sup> APA</b>	<b>End of Program (EOP) Target</b>
DLI-1: Participating counties that meet the Minimum Access Conditions for the County Climate and Institutional Support Grant (Number)	+1	44	47 EOP target almost achieved less 1 point (Nairobi and Mombasa excluded)
DLI-2: Participating counties that meet the Minimum Performance Conditions for the County Climate Resilience Investment Grant (Number)	+4	44	41 (EOP Target surpassed)

The table depicts that after the first stage of APA, there was good progress in County Government capacity in achieving the PDO indicator 6, as demonstrated by the number of counties 44 No. against 45 No. which complied with the MACs and MPCs in readiness to access grants for mitigating locally led climate actions.

**iii) Progress towards PDO Statement: Strengthen national government capacity to manage climate risk**

“PDO indicator 7, Annual national entity capacity building plan delivered (Percentage)”. In the review period, the County Delivery Support Plan had not been developed.

**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:

“To deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risks ”.

**Progress on attainment of strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
<p><i>Financing Locally-Led Climate Action Program</i></p>	<p><i>To strengthen locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risks</i></p>	<p><i>Improved County institutional capacity building for locally-led climate action</i></p>	<p>Number of Participating counties that meet the Minimum Access Conditions for the County Climate and Institutional Support Grant</p> <p>Number of Participating counties that meet the Minimum Performance Conditions for the County Climate Resilience Investment Grant</p> <p>Participating counties with an operational Climate Information and Knowledge Management System (Percentage)</p> <p>Participating counties where at least 50% of Ward Climate Change Planning Committees' membership is from marginalized and vulnerable groups, including women (Percentage)</p> <p>Participating counties where at least 50% of community members consulted as part of the participatory climate risk assessment are marginalized and vulnerable groups, including women (Percentage)</p> <p>Number of Participating counties with County Climate Change Action Plans developed through participatory methodologies and approved</p>	<p><i>In FY 2022/23, we increased the number of participating counties to 45 as anticipated, this represents 100%.</i></p> <p><i>In FY 2023, we facilitated the number of counties to 44 to meet the Minimum Performance Conditions</i></p> <p><i>In FY 2022/23, we increased the number of counties with County Climate Change Action Plans developed to 44 implying the program readiness to deliver locally led climate resilience action was increased.</i></p> <p><i>44 Counties allocated funds to the CCCF</i></p> <p><i>All the counties had designated CECM in place and CCCUs in place</i></p> <p><i>45 County Governments enacted policy</i></p>

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		<p><i>Improved National government capacity development</i></p>	<p>Number of National and county level stakeholders trained on the National Social Risk Management Framework</p>	<p><i>In the FY 2022/23, the SRM department operationalized the National Multi Stakeholder Committee. The department developed the National SRM Policy . 26 SDOs were trained on SRIM, while 20 TOs were trained on SRIM</i></p>
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#### **4. Environmental and Sustainability reporting**

##### **1. Sustainability strategy and profile**

The Program exists to enhance understanding of the global climate change regime through-active participation in the negotiation process, international agreements, policies and processes and most importantly to position Kenya's needs in order to maximize beneficial effects of climate change; assess the evidence and impacts of climate change in Kenya; recommend robust adaptation and mitigation measures needed to minimize risks associated with climate change while maximizing opportunities; enhance understanding of climate change and its impacts nationally and in local regions; undertake vulnerability assessments, impact monitoring and capacity building framework needs as a response to climate change; undertake research and technological needs to respond to climate change impacts, and avenues for transferring existing technologies; ensure a conducive and enabling policy, legal and institutional framework to combat climate change, and provide a concerted action plan coupled with resource mobilization plan and robust monitoring and evaluation plan to combat climate change. Below is a brief highlight of our activities that drive towards sustainability.

##### **2. Environmental performance**

The National Climate Change Action Plan (NCCAP)2018-2022 aims to further Kenya's development goals by providing mechanisms and measures to achieve low carbon climate resilient development in a manner that prioritizes adaptation. This plan builds on the first Action Plan (2013-2017) and provides a framework for Kenya to deliver on its Nationally Determined Contribution (NDC) under the Paris Agreement of the United Nations Framework Convention on Climate Change (UNFCCC). NCCAP 2018-2022 guides the climate actions of the National and County Governments, the private sector, Civil Society, and other actors as Kenya transitions to a low carbon climate resilient development pathway.

The National Policy on Climate Finance aims to: enhance and streamline the implementation of public finance management in relation to climate financing; establish mechanisms to mobilise internal and external climate finance; track, monitor, account for, evaluate and report on sources, applications and impacts of climate finance; enhance the capacity of the country to mobilise climate change finance to support sustainable development; and encourage and facilitate private sector participation in climate relevant financing opportunities. The guiding principles of this policy are based on the Constitution of Kenya, Kenya Vision 2030 and its Medium Term Plans (MTPs), Climate Change Act 2016, Public Finance Management (PFM) Act 2012 as amended 2014), various sectoral policies and international treaties and obligations.

Project reports for proposed investments under the program will be prepared by environmental and social County focal points in beneficiary Counties with support from NEMA registered Lead ESIA and audit experts then submitted to the NEMA for further determination. FLLoCA will not support projects of high risks as categorized under the amended EMCA (1999 Cap 387) and listed in exclusion criteria discussed. The statutory EIA procedure in Kenya is stipulated in Legal Notice 101.

The Environment and Social Systems Assessment for the Locally-led Climate Action ensures compliance with the World Bank's six "core principles," for the program-for-results financing, which informs the FLLoCA ESRM manual which was developed to guide the program. The

capacities of the environmental and social focal points from the CGs and MDAs' (NEMA, DOSHS and the State Department of Social Protection) were strengthened on the use of the manual to address environmental and social issues during project implementation. The Capacity building on environmental and social safeguard issues was also undertaken during the preparatory phase of the program for CECMs, and Chief Officers.

### **3. Employee welfare**

The program staff are hired as per the GoK employment procedures that takes into account the gender ratio, and in close consultation with the World Bank. The Program staff have been trained in a number of areas. The Program ensures the safety, health and welfare of all its employees at work working in his/her workplace in compliance with the policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

### **4. Market place practices-**

During the year under review, the program maintained required practices on responsible competition practice; responsible supply chain and supplier relations; responsible marketing and advertisement.

#### **a) Regulatory Impact Assessment.**

FLLoCA program demonstrated how citizen engagement is at the heart of its' climate actions, by undertaking the PCRA and the development of the CCAPs, when it prioritized meaningful citizen engagement in climate decision making which will make incentives and support to county and local governments to work in partnership with communities to address climate change.

### **5. Community Engagements**

During the review period, FLLoCA program demonstrated how citizen engagement is at the heart of its' climate actions. By undertaking the PCRA and the development of the CCAPs, it prioritized meaningful citizen engagement in climate decision making which will make incentives and support to county and local governments to work in partnership with communities to address climate change. By engaging communities in understanding how global climate trends are affecting them locally, facilitating partnerships and collaboration to address climate challenges, and strengthening demand and transparency of climate action, FLLoCA is building a movement for climate action in Kenya.

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

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### 5. Statement of Project Management responsibilities

The Principal Secretary for the National Treasury, the Program Coordinator and the Program Manager-Finance & Strategy for Financing Locally – Led Climate Action Program are responsible for the preparation and presentation of the Program's financial statements, which give a true and fair view of the state of affairs of the Program for and as at the end of the financial year ended June 30, 2023. 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 Principal Secretary for the National Treasury, the Program Coordinator and the Program Manager-Finance & Strategy for Financing Locally – Led Climate Action Program 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 Principal Secretary for the National Treasury, the Program Coordinator and the Program Manager-Finance & Strategy for Financing Locally – Led Climate Action Program 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, 2023, and of the Project's financial position as at that date. The Principal Secretary for the National Treasury, the Program Coordinator and the Program Manager-Finance & Strategy 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 Principal Secretary for the National Treasury, the Program Coordinator and the Program Manager-Finance & Strategy confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the National Treasury & Economic Planning, the Project Coordinator and the Program Manager-Finance & Strategy for Financing Locally – Led Climate Action Program

on 19<sup>th</sup> September, 2023 and signed by:

  
Chris Kiptoo, PhD, CBS

Principal Secretary/NT

  
Peter Odhengo

Program Coordinator

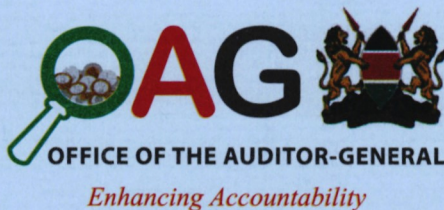
  
Maurice Pedo, PhD

ICPAK NO. 4037

Program Manager-Finance & Strategy

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**HEADQUARTERS**  
Anniversary Towers  
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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM NO. P173065; CREDIT NO. IDA 6980-KE; GRANT AGREEMENT NO. TF0B6810; LOAN AGREEMENT BMZ - NO.2016 65 108/2018 65 138 FOR THE YEAR ENDED 30 JUNE, 2023 - THE NATIONAL TREASURY**

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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 which considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations which 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 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, the risk management environment and the 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, and that its internal controls, 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 Financing Locally-Led Climate Action Program Credit No. IDA 6980-KE set out on pages 1 to 30, which comprise of the

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*Report of the Auditor-General on Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No. TF0B6810; Loan Agreement BMZ - No.2016 65 108/2018 65 138 for the year ended 30 June, 2023 - The National Treasury*

statement of financial assets as at 30 June, 2023, and 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 do present fairly, the financial position of Financing Locally-Led Climate Action Program as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, the Financing Agreement No. IDA 6980-KE between the International Development Association (IDA) and the Republic of Kenya dated 10 November, 2021, the Grant Agreement No. TF0B6810 between the International Bank for Reconstruction and Development and the International Development Association (IDA) and the Republic of Kenya dated 10 November, 2021 and Loan Agreement BWZ-No.2016 65 108/2018 65 138 between the Government of the Federal Republic of Germany and the Republic of Kenya dated 22 December, 2022.

### **Basis of Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Financing Locally-Led Climate Action Program Management in accordance with ISSAI 130 on 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 Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final total receipts budget of Kshs.1,486,000,000 against actual receipts of Kshs.1,303,749,577 resulting to receipts shortfall of Kshs.182,250,423 or 12% of the budget. Similarly, the statement reflects a final expenditure budget of Kshs.1,486,000,000 against actual expenditure of Kshs.1,327,755,267 resulting to under expenditure of Kshs.158,244,733 or 11% of the budget.

The receipts shortfall and the under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 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, 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 overall 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 control, 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.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the International Development Association (IDA) and Credit Facility Agreement No. IDA 6980-KE dated 10 November, 2021, I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project financial statements are in agreement with the accounting records and returns.

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

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 Management determines is necessary to enable the preparation of financial statements which are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Program's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Program or to cease its 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 are in compliance 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 Program'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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report which includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them in accordance with the provisions of

Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control which might be material weaknesses under the ISSAIs. A material weakness is a condition in which, the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement caused by error or fraud in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Program's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the Program's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner which achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control which are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters which may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**02 November, 2023**

**FINANCING LOCALLY –LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**7. Statement of Receipts and Payments for the year ended 30th June 2023**


	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cummulative to date (from Inception)
		2022-2023	2022-2023		2021-2022	2021-2022		
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Receipts</b>								
Transfer from Government entities	1	25,000,000	-	25,000,000	23,075,000	-	23,075,000	88,075,000
Proceeds from domestic and foreign grants	2	99,626,200	-	99,626,200	-	-	-	99,626,200
Loans from external development partners	3	1,179,123,377	-	1,179,123,377	151,048,195	-	151,048,195	1,467,155,886
<b>Total receipts</b>		<b>1,303,749,577</b>	<b>-</b>	<b>1,303,749,577</b>	<b>174,123,195</b>	<b>-</b>	<b>174,123,195</b>	<b>1,654,857,086</b>
<b>Payments</b>								
Compensation of employees	5	82,293,328	-	82,293,328	67,800,000	-	67,800,000	211,599,808
Purchase of goods and services	6	263,596,719	-	263,596,719	106,283,561	-	106,283,561	412,427,044
Social security benefits	7	117,720	-	117,720	124,200	-	124,200	339,120
Acquisition of non-financial assets	8	2,747,500	-	2,747,500	9,979,200	-	9,979,200	19,761,270
Transfers to other Government entities	9	979,000,000	-	979,000,000	-	-	-	979,000,000
<b>Total Payments</b>		<b>1,327,755,267</b>	<b>-</b>	<b>1,327,755,267</b>	<b>184,186,961</b>	<b>-</b>	<b>184,186,961</b>	<b>1,623,127,251</b>
<b>Surplus/(Deficit)</b>		<b>(24,005,691)</b>	<b>(24,005,691)</b>	<b>(24,005,691)</b>	<b>(10,063,766)</b>	<b>-</b>	<b>(10,063,766)</b>	<b>31,729,834</b>

Note: The deficit was realised at June 30, 2023 as a result of balances brought forward that were rolled over into the Financial Year.


The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

  
Chris Kiptoo, PhD, CBS

Principal Secretary/NT

  
Peter Odhengo

Program Coordinator

  
Maurice Pedo, PhD  
ICPAK NO. 4037

Program Manager-Finance & Strategy



**FINANCING LOCALLY –LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**8. Statement of Financial Assets as at 30th June 2023**

Description	Note	2022-2023 KSh.	2021-2022 KSh.
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11	19,851,419	51,176,726
<b>Total cash and Cash Equivalents</b>		<b>19,851,419</b>	<b>51,176,726</b>
Imprest and Advances	12A	6,925,700	-
Accounts Receivable	12 B	393,916	-
Changes in Accounts Receivables	16	-	4,558,800
<b>Total Financial Assets</b>		<b>27,171,035</b>	<b>55,735,526</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention		-	-
<b>Net Assets</b>		<b>27,171,035</b>	<b>55,735,526</b>
<b>REPRESENTED BY:</b>			
Fund balance b/fwd.	14	51,176,726	65,799,291
Prior Year Adjustment		-	-
Surplus/Deficit for the year		(24,005,691)	(10,063,766)
<b>NET FINANCIAL POSITION</b>		<b>27,171,035</b>	<b>55,735,526</b>

Note:

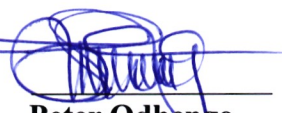
1. The Figures have been rounded off to the nearest whole number
2. An amount of Ksh.4,558,800 recognized as a receivable on the Financial Year 2021-2022 being services paid and yet to be rendered was duly executed during the Financial Year 2022/2023 where the supplier provided the services as per work plan and approval. This amount has therefore been excluded from the statement of Fund Balances B/F during the Financial year 2022-2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19th Sept, 2023 and signed by:

  
 Chris Kiptoo, PhD, CBS

Principal Secretary/NT

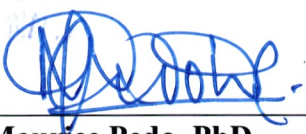
Date

  
 Peter Odhengo

Program Coordinator

20/09/2023

Date

  
 Maurice Pedo, PhD

ICPAK NO. 4037

Program Manager-Finance & Strategy

Date

19th September, 2023

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

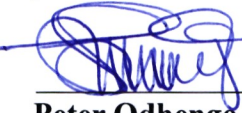
**9. Statement of Cash flow for the year ended 30th June 2023**

Description	Note	2022-2023 KSh.	2021-2022 KSh.
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from Government entities	1	25,000,000	23,075,000
Proceeds from domestic and foreign grants	2	99,626,200	-
Miscellaneous receipts	4	-	-
<b>Total Receipts</b>		<b>124,626,200</b>	<b>23,075,000</b>
<b>Payments</b>			
Compensation of employees	5	(82,293,328)	(67,800,000)
Purchase of goods and services	6	(263,596,719)	(106,283,561)
Social Security benefits	7	(117,720)	(124,200)
Transfer to other government entities	9	(979,000,000)	-
Other grants and transfers	10	-	-
<b>Total Payments</b>		<b>(1,325,007,767)</b>	<b>(174,207,761)</b>
<b>Net Receipts/(Payments)</b>			
<b>Adjustments during the year</b>			
<b>Prior year adjustments</b>			
Decrease/( Increase )in accounts receivables	16	(393,916)	2,729,405
Decrease/( Increase )in imprests & advances	12	(6,925,700)	-
Increase/ ( Decrease ) in accounts payables		-	-
<b>Net cash flow from operating activities</b>		<b>(1,207,701,183)</b>	<b>(148,403,356)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non- financial assets	8	(2,747,500)	(9,979,200)
<b>Net cash flows from Investing Activities</b>		<b>(2,747,500)</b>	<b>(9,979,200)</b>
<b>Cashflow from financing activities</b>			
Proceeds from foreign borrowings	3	1,179,123,377	151,048,195
<b>Net cashflow from financing activities</b>		<b>1,179,123,377</b>	<b>151,048,195</b>
<b>Net increase in cash and cash equivalent</b>		<b>(31,325,307)</b>	<b>(7,334,361)</b>
<b>Cash and cash equivalent at the beginning of the year</b>		<b>51,176,726</b>	<b>58,511,086</b>
<b>Cash and cash equivalent at the end of the year</b>		<b>19,851,419</b>	<b>51,176,726</b>

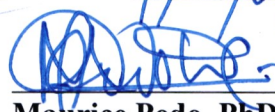
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19th/09/2023 and signed by:

  
 Chris Kiptoo, PhD, CBS

Principal Secretary/NT

  
 Peter Odhengo

Program Coordinator

  
 Maurice Pedo, PhD  
 ICPAK NO. 4037

Program Manager-Finance & Strategy

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Date 20/09/2023

\_\_\_\_\_  
 Date 19th September, 2023

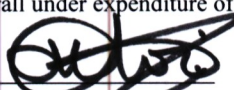
**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

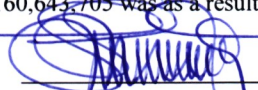
**Annual Report and Financial Statements for the financial year ended June 30, 2023**


**10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023**

	Original Budget	Adjustment	Final Budget	Actual on comparable basis	Budget utilization difference	% of utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	KSh.	KSh.	KSh.	KSh.	KSh.	%
<b>RECEIPTS</b>						
Transfer from Government Entities	50,000,000	36,000,000	86,000,000.00	25,000,000	61,000,000	29%
Proceeds from domestic and foreign grant	-	100,000,000	100,000,000.00	99,626,200.00	373,800	100%
Proceeds from borrowings-Loan	6,000,000,000	(4,700,000,000)	1,300,000,000	1,179,123,377	120,876,623	91%
<b>TOTAL RECEIPTS</b>	<b>6,050,000,000</b>	<b>(4,564,000,000)</b>	<b>1,486,000,000</b>	<b>1,303,749,577</b>	<b>182,250,423</b>	<b>88%</b>
<b>PAYMENTS</b>						
Compensation to employees	96,959,109	7,500,000	89,459,109	82,293,328	7,165,781	92%
Purchase of goods & services	788,174,400	460,252,039	327,922,361	263,596,719	64,325,642	80%
Social Security benefits	118,800	-	118,800	117,720	1,080	99%
Acquisition of non-financial assets	192,662,252	158,162,523	34,499,729	2,747,500	31,752,229	8%
Transfers to other Government Entities	4,972,085,438	3,938,085,438	1,034,000,000	979,000,000	55,000,000	95%
<b>TOTAL PAYMENTS</b>	<b>6,050,000,000</b>	<b>4,564,000,000</b>	<b>1,486,000,000</b>	<b>1,327,755,267</b>	<b>158,244,733</b>	<b>89%</b>
<b>SURPLUS/( DEFICIT) FOR THE YEAR</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(24,005,691)</b>	<b>24,005,691</b>	

- Note: The Significant budget utilization/ performance differences in the last column are explained in Annex 2 to these statements
1. During FY 2022/2023, the Government obligation amounted to 25M out of the 86M. The Government committed to provide a total of USD. 5M (KES 700M) over the life of the Program. Government funds support the program implementation with exchequers issued on a half yearly basis. During the FY 2022/2023, only 2<sup>nd</sup> half year exchequer was not received. However, this did not hamper program operations as the activities were adjusted in the 2<sup>nd</sup> supplementary estimates. It is expected that the shortfall will be filled during FY2023/2024;
  2. The FLLoCA County Government Grants Framework is based on IDA Financing Framework under the County Government Additional Allocations Act (2022) including the Disbursement Schedule since the portfolio is managed by the World Bank.
  3. The overall under receipts of an amount of KSh. 182,250,423 was as a result of un remitted Government Commitment and the Counties that failed in the Annual Performance Assessment;
  4. The under expenditure on Non-Financial Assets was as a result of supply and delivery of Motor vehicles where a Contract was awarded on 14<sup>th</sup> June, 2023 at KSh. 55,300,000 could not be concluded due to shortage of parts in the market as a result of Ukraine – Russian War.
  5. The overall under expenditure of KSh. 160,643,705 was as a result of No.4. above.

  
**Chris Kiptoo, PhD, CBS**  
 Principal Secretary/NT

  
**Peter Odhengo**  
 Program Coordinator

  
**Maurice Pedo, PhD**  
 ICPAK NO. 4037  
 Program Manager-Finance & Strategy

Date \_\_\_\_\_

Date 20/09/2023

Date 19th September, 2023

**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 **Financing Locally –Led Climate Action Program** under the National Treasury and Economic Planning. The financial statements are for the reporting entity **Financing Locally –Led Climate Action Program** as required by Section 81 of the 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**

**Financing Locally –Led Climate Action Program** recognises all receipts from the various sources when the event occurs, and the related cash has been received.

**i) Transfers from the Exchequer**

Transfer from Exchequer is 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.

**Significant Accounting Policies (continued)**

**ii) External Assistance**

External assistance is monies received through grants and loans from multilateral and bilateral development partners.

**iii) 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 at the time associated cash is received.

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

**v) Proceeds from borrowing.**

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

**vi) Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

**Significant Accounting Policies (continued)**

**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. Compensation to employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii. 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.

**iii. Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for.

**iv. Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

**v. Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**f) In-kind donations**

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind

contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**g) 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.

**h) 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.

**i) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised 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.

**j) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:

i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity 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. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

**k) Contingent Assets**

**Financing Locally –Led Climate Action Program** 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 program 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.

**l) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**m) 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 budgeted funds as transfers and account for them separately. These transfers are recognised 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*.

**n) Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments.

**o) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

**p) 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.

**q) 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, 2023.

**r) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note 15 of these financial statements*.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**12. Notes to the Financial Statements**

**1. Transfers from Government entities**

The Government committed to an amount of USD. 50M (Ksh. 700M) over the life of the project.

The counterpart funding and other receipts from government are as follows:

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>Cumulative to date (from Inception)</b>
<b>Counter Part funding through The National Treasury and Economic Planning</b>	KSH.	KSH.	KSH.
Counter Part funds Quarter 1- 26.09.2022	12,500,000		
Counter Part funds Quarter 2- 25.11.2022	12,500,000		
Counter Part funds Quarter 3	-		
Counter Part funds Quarter 4	-	23,075,000	88,075,000
<b>Total (See Annex 3)</b>	<b>25,000,000</b>	<b>23,075,000</b>	<b>88,075,000</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**2. Proceeds from Domestic and Foreign Grants**

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	2022-2023			2021-2022
		Amount received in USD	Grants received in cash	Grants received in kind	Total Amount(Ksh.)
Grants received from bilateral donors					
Government of Denmark-Danida, Government of Sweden-Sida				-	-
	24.04.2023	740,000	99,626,200	-	99,626,200
<b>Total</b>			<b>99,626,200</b>	<b>-</b>	<b>99,626,200</b>

Note: The transfer of Ksh. 99,626,200 is meant to support the IPF component only. The P4R component is supported under the County Government Additional Allocation Act (2022) and this is embedded in the IDA Financing Agreement.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**3. Loan from External Development Partners**

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	2022-2023					2021-2022	Cummulative to date
Name of Donor	Date Received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment	Total amount in Kshs	Total amount in Kshs	
		USD	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
<b>Loans Received from Multilateral Donors (International Organizations)</b>							
International Development Association (IDA)	01.09.2022	160,000	19,192,000	-	19,192,000		
	15.11.2022	182,514	22,228,368	-	22,228,368		
	27.02.2023	400,000	50,604,000	-	50,604,000		
	09.03.2023	300,000	38,547,000	-	38,547,000		
	13.06.2023	500,000	69,325,000	-	69,325,000		
	30.06.2022	3,002,000	391,791,020		391,791,020		
	29.06.2023	2,674,260	375,332,364		375,332,364		
	29.06.2023	51,350	7,206,973		7,206,973		
	01.07.2022	798,000	104,146,980	-	104,146,980		
	29.06.2023	710,879	99,771,894	-	99,771,894		
	29.06.2023	13,650	1,915,778		1,915,778		
	Special Reserve account Balance				(938,000)		
						151,048,195	1,467,155,886
	<b>TOTAL</b>		<b>8,792,653</b>	<b>1,180,061,377</b>	<b>-</b>	<b>1,179,123,377</b>	<b>151,048,195</b>

Special Reserves Account Balance of Ksh. 938,000 is as a result of the exchange rate fluctuations that has been left for future program utilization.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2023****Notes to the Financial Statements (Continued)****4. Miscellaneous receipts**

During the Financial period to June 2023, we did not have any miscellaneous receipts.

**5. Compensation to Employees**

Description	2022/2023		Total Payments KSh.	2021/2022	Cumulative to date Ksh.
	Payments made by the project in cash KSh.	Payments made by third parties KSh.		Total Payments KSh.	
Basic Salary for Contracted Staff	63,330,308	-	63,330,308	67,480,300	192,066,888
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	117,720	-	117,720	124,200	339,120
Compulsory national health insurance schemes	185,300	-	185,300	195,500	533,800
Other personnel payments- Staff Service Gratuity	18,660,000	-	18,660,000	-	18,660,000
<b>Total</b>	<b>82,293,328</b>	<b>-</b>	<b>82,293,328</b>	<b>67,800,000</b>	<b>211,599,808</b>

Note: The staff contracts allows for payment of gratuity for completed year of service; the amount paid of Ksh.18, 660, 000 were for matured service gratuity for the staff.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**6. Purchase of Goods and Services**

Description	2022/2023			2021/2022	
	Payments made by the project in cash KShs.	Payments made by third parties KShs.	Total Payments KShs.	Total Payments KShs.	Cummulative to date KShs.
Utilities, supplies and services	1,115,586	-	1,115,586	-	1,115,586
Communication, supplies and services	3,999,993	-	3,999,993	-	3,999,993
Domestic travel and subsistence	182,599,921	-	182,599,921	44,153,359	256,659,086
Foreign travel and subsistence	22,486,192	-	22,486,192	23,874,973	46,361,165
Printing, advertising and information supplies	2,132,309	-	2,132,309	4,851,406	6,983,715
Office Rent	2,031,380	-	2,031,380	-	2,031,380
Training payments	35,191,333	-	35,191,333	11,402,571	46,593,904
Motor Vehicle Fuel and Lubricants	2,000,000	-	2,000,000	-	2,000,000
Routine Maintenance-Vehicle and other transport equipment	808,654	-	808,654	-	808,654
Hospitality supplies and services	1,402,621	-	1,402,621	1,759,434	3,162,055
Consulting services	9,828,730	-	9,828,730	16,338,134	29,642,142
Rentals of produced assets	-	-	-	3,903,684	3,903,684
Other operating payments	-	-	-	-	9,165,680
<b>Total</b>	<b>263,596,719</b>	<b>-</b>	<b>263,596,719</b>	<b>106,283,561</b>	<b>412,427,044</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**7. Social Security Benefits**

Description	2022/2023			2021/2022	
	Payments made by the project in cash KShs.	Payments made by third parties KShs.	Total Payments KShs.	Total Payments KShs.	Cummulative to date KShs.
Employer social benefits in cash and in kind	117,720	-	117,720	124,200	339,120
<b>Total</b>	<b>117,720</b>	<b>-</b>	<b>117,720</b>	<b>124,200</b>	<b>339,120</b>

**8. Acquisition of Non- Financial Assets**

Description	2022/2023			2021/2022	
	Payments made by the project in cash KShs.	Payments made by third parties KShs.	Total Payments KShs.	Total Payments KShs.	Cummulative to date KShs.
Purchase of office furniture & general equipment	2,747,500	-	2,747,500	810,000	10,592,079
Purchase of vehicles & other transport equipment	-	-	-	9,169,200	9,169,200
ICT Equipment	-	-	-	-	-
<b>Total</b>	<b>2,747,500</b>	<b>-</b>	<b>2,747,500</b>	<b>9,979,200</b>	<b>19,761,279</b>

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2023

## Notes to the Financial Statements (Continued)

### 9. Transfers to other Government Entities

#### County Climate Institutional Support Grant (CCIS)

The specific objective of the CCIS Grant is to kickstart County Governments to be ready for participation in the FLLoCA program, by putting in place institutional arrangements, like the appointment of a County Executive Committee (CEC) member in charge of climate change; the establishment of a Climate Change Unit; adopt necessary county legislation to enable the establishment of a County Climate Change Fund (CCCF), in order to be able to visualize county budgets and expenditure for climate action; and prepare, in a participatory, bottom-up manner, County Climate Action Plans (CCAPs).

During the financial period to 30 June 2023, we transferred CCIS funds to County Governments as shown below:

Transfer to county Governments	2022/2023						Cummulative to date
	Period ended 31 March, 2023	Period ended June, 2023		Period ended June, 2023		Comparative Period	
	Payments made by the entity in cash(Tranche 1)	Payments made by the entity in cash(Tranche 1)	Payments made by the entity in cash(Tranche 2)	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Transfer to County Governments</b>							<b>KShs.</b>
Kwale	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
Kilifi	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Tana River	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Lamu	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
Taita Taveta	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Garissa	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Wajir	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Mandera	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Marsabit	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Isiolo	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Meru	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Tharaka Nithi	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Embu	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kitui	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Machakos	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Makueni	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Nyandarua	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Nyeri	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kirinyaga	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Muranga	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
Turkana	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
West pokot	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Samburu	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
TransZoia	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Uasin Gishu	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Elgeyo Marakwet	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Nandi	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Baringo	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
Laikipia	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Nakuru	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Narok	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kajiado	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kericho	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Bomet	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kakamega	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Vihiga	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2023**

Bungoma	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
Busia	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Siaya	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kisumu	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Homabay	-	11,000,000	11,000,000	-	22,000,000	-	22,000,000
Migori	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kisii	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Nyamira	11,000,000	-	11,000,000	-	22,000,000	-	22,000,000
Kiambu	11,000,000	-	-	-	11,000,000	-	11,000,000
Mombasa	-	-	-	-	-	-	-
Nairobi	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>418,000,000</b>	<b>77,000,000</b>	<b>484,000,000</b>	<b>-</b>	<b>979,000,000</b>	<b>-</b>	<b>979,000,000</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**10. Other Grants, Transfers and Payments**

During the Financial Year ended 30 June, 2023 there were no Other Grants, Transfers and Payments.

**11. Cash And Cash equivalents**

Description	2022/2023	2021/2022
	KShs.	KShs.
Bank Accounts (Note 11A)	19,851,419	-
Cash in hand (Note 11B)	-	36,475,897
Cash equivalents(short-term deposits)(Note 11 C )	-	3,700,829
Account B 1000484675-Cash in Transit	-	11,000,000
<b>Total</b>	<b>19,851,419</b>	<b>51,176,726</b>

The program has two number of project accounts spread within the project implementation area and three number of foreign currency designated accounts managed by the National Treasury as listed below:

**11. A Bank Accounts**

**Project Bank Accounts**

Details	2022/2023	2021/2022
	KShs.	KShs.
<b>Foreign Currency Accounts</b>		
Central Bank of Kenya(A/c No.)		
Total Foreign Currency balances		
<b>Local Currency Accounts</b>		
Central Bank of Kenya(A/c No.1000447575)	18,965,167	36,475,897
Central Bank of Kenya(A/c No.1000484675)	886,252	14,700,829
<b>Total local currency balances</b>	<b>19,851,419</b>	<b>51,176,726</b>
<b>Total bank account balances</b>	<b>19,851,419</b>	<b>51,176,726</b>

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2023

### Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

### Special Deposit Accounts Movement Schedule

Description	2022-2023	2021-2022
<b>(i) Foreign Currency Account A/C Name [FLLoCA DA-Account Number 1000581727]</b>	USD.	USD.
Opening balance	161,291	130,074
Total amount deposited in the account	1,408,217	1,347,213
Total amount withdrawn (as per Statement of Receipts & Payments)	(1,542,514)	(1,315,996)
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>26,994</b>	<b>161,291</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Description	2022-2023	2021-2022
<b>(i) Foreign Currency Account A/C Name Conditional Grant Account -Account Number 1000598085</b>	USD.	USD.
Opening balance	3,002,000	-
Total amount deposited in the account	60,898,000	3,002,000
Total amount withdrawn (as per Statement of Receipts & Payments)	(7,250,139)	-
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>56,649,861</b>	<b>3,002,000</b>

Description	2022-2023	2021-2022
<b>Trust Fund- Grant Account</b>		
A/c Name FLLoCA (A/c No. 1000634812)	USD.	USD.
Opening Balance	-	-
Total Amount deposited in account	1,275,562	-
Total amount withdrawn from the account	(740,000)	-
<b>Closing Balance</b>	<b>535,562</b>	<b>-</b>

- i. The FLLoCA Program transferred an amount of KSh. 561 M to 45 Counties for DLI-1 of the County Climate Institutional Support (CCIS) Grant following the approval of Kshs11 million per county to the Counties that met the Minimum Access Conditions (MACs) and to 44 Counties for DLI-2 of the County Climate Institutional Support (CCIS) Grant following the approval of Kshs11 million per county to the Counties that met the Minimum Access Conditions (MACs).
- ii. During the period to June30, 2023, 44 counties qualified for County Resilience Investment Grant(CCRI) where an amount of USD 55.0 M was transferred by the development partners to the program dedicated account. The balance of USD.56,641,861 is pending both the Annual Performance Assessment 2 process and County Government Additional Allocation Bill (2023).

*(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix iv support these closing balance.)*

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**11B. Cash in hand**

During the Financial period to 30 June 2023 there were no cash in hand.

**11 C. Cash Equivalent ( short-term deposits)**

During the Financial period to 30 June 2023 there were no short-term deposits.

**12. Imprest and Advance**

**12 A: Breakdown of Imprests and Advances**

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance	Balance
				2022-2023	2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Joyce Ndungu	168,000	28.06.2023	168,000	-	-
Zilpah Jagongo	6,000	28.06.2023	6,000	-	-
Phinous Okoth Othoo	67,200	28.06.2023	67,200	-	-
Julius Mue	84,000	28.06.2023	84,000	-	-
David Kahato	89,000	28.06.2023	89,000	-	-
Susan Kinyeki	14,000	28.06.2023	14,000	-	-
Isaac Kangila	67,200	28.06.2023	67,200	-	-
KMD deposit	66,000	28.06.2023	66,000	-	-
Peterson Gichobi Ngare	67,200	28.06.2023	67,200	-	-
Elizabeth Fundi	14,000	28.06.2023	14,000	-	-
Jacob Malelu	42,000	28.06.2023	42,000	-	-
Peter Oloo	67,200	28.06.2023	67,200	-	-
Various deposits for KMD officers	676,900	28.06.2023	676,900	-	-
Simon Ndirangu	84,000	28.06.2023	84,000	-	-
Henry Sese	84,000	28.06.2023	84,000	-	-
Edward Amoni	84,000	28.06.2023	84,000	-	-
Various deposits for Kenya Meteorological Department officers	134,400	28.06.2023	134,400	-	-
Various deposits for Kenya		28.06.2023		-	-

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Meteorological Department officers	175,000		175,000		-
Beverly Mukoma	84,000	28.06.2023	84,000	-	-
Nicholas Mayo	112,000	28.06.2023	112,000	-	-
Various deposits for KMD officers	168,000	28.06.2023	168,000	-	-
Francis Muindi	84,500	28.06.2023	84,500	-	-
Guruba Nyale	84,000	28.06.2023	84,000	-	-
Christine Muswi	67,200	28.06.2023	67,200	-	-
Zack Mwai	84,000	28.06.2023	84,000	-	-
Samuel Mwaura	67,200	28.06.2023	67,200	-	-
Constance Okuku	84,000	28.06.2023	84,000	-	-
Peter Wambugu	84,000	28.06.2023	84,000	-	-
Samuel Mutai	84,000	28.06.2023	84,000	-	-
Wilson K	67,200	28.06.2023	67,200	-	-
Daniel Wanjohi	84,000	28.06.2023	84,000	-	-
Frankline Komolkori	67,200	28.06.2023	67,200	-	-
Pascaline Chemayo	84,000	28.06.2023	84,000	-	-
Jane Nyagothii	84,000	28.06.2023	-	84,000	-
Robinson Asira	84,000	28.06.2023	-	84,000	-
Eliud Mugune	84,000	28.06.2023	-	84,000	-
Thomas Lerenten	84,000	28.06.2023	84,000	-	-
Dominic Kyalo	84,000	28.06.2023	-	84,000	-
James Gathura	84,000	28.06.2023	-	84,000	-
Godfrey Omusonga	84,000	28.06.2023	-	84,000	-
Samuel Odhiambo	84,000	28.06.2023	-	84,000	-
Dominic Arodi	84,000	28.06.2023	84,000	-	-
Naphtali Aduch	84,000	28.06.2023	84,000	-	-
Justin Nthoni	84,000	28.06.2023	-	84,000	-
Simon Chepot	84,000	28.06.2023	-	84,000	-
Peter Asiayo	84,000	28.06.2023	84,000	-	-
Jonathan Ngayai	84,000	28.06.2023	-	84,000	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Norah Eledi	84,000	28.06.2023	84,000	-	-
David Njiru	84,000	28.06.2023	-	84,000	-
Peter Kimani	84,000	28.06.2023	-	84,000	-
Vincent Sakwa	84,000	28.06.2023	-	84,000	-
Benjamin Bahati	84,000	28.06.2023	-	84,000	-
Timothy Banda	84,000	28.06.2023	-	84,000	-
Julius Kilemba	84,000	28.06.2023	-	84,000	-
John Nguyo	84,000	28.06.2023	-	84,000	-
Edward Ngure	84,000	28.06.2023	84,000	-	-
Paul Murage	84,000	28.06.2023	-	84,000	-
John Muiruri	84,000	28.06.2023	84,000	-	-
Daniel Mbithi	84,000	28.06.2023	-	84,000	-
Michael Suter	84,000	28.06.2023	-	84,000	-
Joseph Amollo	84,000	28.06.2023	-	84,000	-
David Koros	84,000	28.06.2023	84,000	-	-
David Adegu	84,000	28.06.2023	84,000	-	-
Henry ndungu	67,200	28.06.2023	67,200	-	-
Magdaline Gateri	67,200	28.06.2023	67,200	-	-
Mohamed Galgalo	67,200	28.06.2023	67,200	-	-
Abdi Sillo	67,200	28.06.2023	67,200	-	-
Banete Otieno	67,200	28.06.2023	67,200	-	-
Joyce Kimutai	67,200	28.06.2023	67,200	-	-
Peter Oloo	67,200	28.06.2023	67,200	-	-
Phillip Okello	67,200	28.06.2023	67,200	-	-
Silas Belio	81,900	05.10.2022	81,900	-	-
Simon Kivindyo	50,400	21.12.2023	50,400	-	-
Yussuf Mohamed	73,200	14.06.2023	-	73,200	-
Muhamed Korune	43,800	14.06.2023	-	43,800	-
Naomi Nyambane	37,800	07.06.2023	-	37,800	-
Faith Nyokabi	67,200	31.05.2023	-	67,200	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2023**

Grace Kimani	67,200	07.06.2023	-	67,200	-
Benard Muchanga	84,000	29.09.2023	-	84,000	-
Henry Okello	67,200	22.02.2023	67,200	-	-
<b>TOTAL</b>	<b>6,925,700</b>		<b>4,788,500</b>	<b>2,137,200</b>	

**12. B. Accounts Receivable**

<b>Description</b>	<b>2022-2023</b> KSh.	<b>2021-2022</b> KSh.
Opening Receivable as at 1st July, 2022	-	-
Ngurumah Tours and Travel Ltd	393,916	-
<b>Closing account receivables as at 30th June 2023</b>	<b>393,916</b>	<b>-</b>

The amount of Ksh. 393,916 was erroneously paid to Ngurumah Tours and Travel Ltd for return air tickets for officers attending Kisumu Sensitization Workshop. The vendor has since confirmed receipt of funds and the refund was in progress by June 30, 2023.

**13. Deposit and Retention Monies**

During the Financial period to 30 June 2023 there were no Deposits and Retention Monies.

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2022-2023</b> KSh.	<b>2022-2021</b> KSh.
Bank Accounts:		
Account A 1000447575	36,475,897	31,739,036
Account B 1000484675	3,700,829	26,772,050
Account B 1000484675-Cash in transit	11,000,000	7,288,205
Accounts Receivable	-	-
<b>Total</b>	<b>51,176,726</b>	<b>65,799,291</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
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**Notes to the Financial Statements (Continued)**

**15. Prior Year adjustment**

There were no prior year adjustments resulting from last year which were made during the year ended June 30, 2023.

**16. Change in Receivable**

<b>Description</b>	<b>2022-2023 KSh.</b>	<b>2021-2022 KSh.</b>
Opening Receivable as at 1st July, 2022	-	7,288,205
Closing account receivables as at 30th June 2023	393,916	4,558,800
<b>Change in Receivables</b>	<b>393,916</b>	<b>(2,729,405)</b>

**A. Change in Imprests and Advances**

<b>Description</b>	<b>2022-2023 KSh.</b>	<b>2021-2022 KSh.</b>
Opening Receivable as at 1st July, 2022	-	-
Closing account receivables as at 30th June 2023	6,925,700	-
<b>Change in Receivables</b>	<b>6,925,700</b>	<b>-</b>

**B. Changes in Accounts Deposits and Retention**

There were no changes in Accounts Deposits and Retention during the financial year ended June 30, 2023.

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2023

### Other Important Disclosures

#### 1. Pending Accounts Payable (See Annex 4a)

These represent in process invoices and allowances that were incurred during the year and were locked out within the invoicing system and therefore could not be settled by June 30, 2023.

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f For Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	20,380,419	125,428,927	(20,168,304)	125,428,927
<b>Total</b>	<b>20,380,419</b>	<b>125,428,927</b>	<b>(20,168,304)</b>	<b>125,428,927</b>

#### 2. Special Account Reconciliation

##### RECONCILIATION OF AMOUNT WITHDRAWN AND NOT CLAIMED

Details	2022/2023 USD.	2021/2022 USD.
Amount Withdrawn and Not Claimed as at June 30 Special Account Statement	1,437,443.75	538,708.45
<b>LESS:</b>		
Amount paid in June and documented after close of the Financial Year as per World bank client Connection Statement	(1,198,443.84)	(181,222.78)
Inter account transfers refundable to Account A - 1000447575 by Account B -1000484675 under processing by June 30 as per Schedule	(78,524.14)	(63,419.61)
<b>Expected Operations Bank Account Balance</b>	<b>160,475.77</b>	<b>294,066.06</b>
<b>Actual Operations Bank Account Balance:</b>		
CBK 1000447575 as per Bank Certificate	183,386.36	311,600.01
<b>Variance as a result of exchange rate fluctuations</b>	<b>(22,910.60)</b>	<b>(17,533.95)</b>

( At June 30, 2023 , the exchange rate used is Ksh 126.51 to 1 USD being Central Bank of Kenya mean rate as of 2nd March, 2023 for the exchequer Special Account transfer).

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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**3. Pending Staff Payables**

There were no pending staff payables during the financial year ended June 30, 2023.

**4. Other Pending Payables**

There were no other pending payables during the financial year ended June 30, 2023.

**5. External Assistance**

There was no external assistance during the financial year ended June 30, 2023.

**6. Payments By Third Party on Behalf of The Project**

There were no payments by third parties on behalf of the project during the financial year ended June 30, 2023.

**7. Related Party Disclosures**

There were no related party disclosures during the financial year ended June 30, 2023.

**8. Contingent Liabilities**

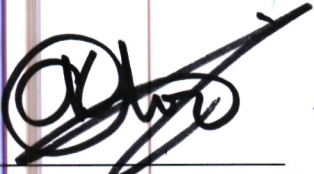
There were no contingent liabilities during the financial year ended June 30, 2023.


**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**


**13. Annexes**

**Annex 1: Prior Year Auditor-General'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)
Other Matters	Budgetary control and performance-under expenditure during the last financial year	The management attributed the under expenditure to delayed conclusion of procurement activities and Program Coordinator and Program Manager Finance and Strategy having been sent on compulsory leave during the year July 2021 to June 2022 .	Resolved	N/A

  
 Chris Kiptoo, PhD, CBS  
 Principal Secretary/NT

  
 Peter Odhengo  
 Program Coordinator

  
 Maurice Pedo, PhD  
 ICPAK NO. 4037  
 Program Manager-Finance & Strategy

Date 20/9/23

Date 20/09/2023

Date 19/09/2023

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2023

### Annex 2: Variance explanations - Comparative Budget and Actual amounts for the Financial year ended June 30, 2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	86,000,000	25,000,000	61,000,000	29%	
Proceeds from domestic and foreign grants	100,000,000	99,626,200	373,800	100%	
Proceeds from borrowings	1,300,000,000	1,179,123,377	120,876,623	91%	
<b>Total Receipts</b>	<b>1,486,000,000</b>	<b>1,303,749,577</b>	<b>182,250,423</b>	<b>88%</b>	
<b>Payments</b>					
Compensation of employees	89,459,109	82,293,328	7,165,781	92%	
Purchase of goods and services	327,922,361	263,596,719	64,325,642	80%	
Social security benefits	118,800	117,720	1,080	99%	
Acquisition of non-financial assets	34,499,729	2,747,500	31,752,229	8%	
Transfers to other government entities	1,034,000,000	979,000,000	55,000,000	95%	
<b>Total payments</b>	<b>1,486,000,000</b>	<b>1,327,755,267</b>	<b>158,244,733</b>	<b>89%</b>	

1. During FY 2022/2023, the Government obligation amounted to 25M out of the 86M. The Government committed to provide a total of USD. 5M (KES 700M over the life of the Program. Government funds support the program implementation with exchequers issued on a half yearly basis. During the FY 2022/2023 only 2<sup>nd</sup> half year exchequer was not received. However, this did not hamper program operations as the activities were adjusted in the 2<sup>nd</sup> supplementary estimates. It is expected that the shortfall will be filled during FY2023/2024;
2. The FLLoCA County Government Grants Framework is based on IDA Financing Framework under the County Government Additional Allocations Act (2022) including the Disbursement Schedule since the portfolio is managed by the World Bank.
3. The overall under receipts of an amount of KSh. 182,250,423 was as a result of unremitted Government Commitment and the Counties that failed in the Annual Performance Assessment;
4. The under expenditure on Non-Financial Assets was as a result of supply and delivery of Motor vehicles where a Contract was awarded on 14<sup>th</sup> June, 2023 a KSh. 55,300,000 could not be concluded due to shortage of parts in the market as a result of Ukraine – Russian War.
5. The overall under expenditure of KSh. 160,643,705 was as a result of No.4. above.

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

Annual Report and Financial Statements for the financial year ended June 30, 2023

## Annex 3: Reconciliation of inter-entity transfers

During the year the following Government Agencies received the Program transfers through Authority to Incur Expenditure (AIE) Framework where funds are accounted for by June 30, 2023.

Program Name: Financing Locally-Led Climate Action Program				
Break down of transfers from the National Treasury and Economic Planning				
	Others	Bank Statement Date	Amount (Kshs)	2022-2023
1	Council of Governors	30.06.2023	17,616,000	-
2	State Department of Environment and Climate Change	29.06.2023	23,100,000	-
<b>Total</b>			<b>40,716,000</b>	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

  
Peter Odhengo

Program Coordinator

  
Head of Accounting Unit

The National Treasury

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

## Annual Report and Financial Statements for the financial year ended June 30, 2023

### Annex 4a: Analysis of Pending Bills

The following comprised of imprests and in process invoices that remained outstanding by June 30, 2023:

#### Analysis of Pending Bills

##### Annex 3 a - Analysis of Pending Bills

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021/2022	Comments
	a	b	c	d=a-c		
<b>A. Supply of Goods</b>						
Isuzu East Africa	55,300,000	14/6/2023	-	55,300,000		Contracted , payment is subject to inspection upon delivery in July, 2023
M/s A and R Estate Management Agency Ltd.	2,996,280	10/5/2023	-	2,996,280		
<b>Sub Total</b>	<b>58,296,280</b>			<b>58,296,280</b>		
<b>B. Supply of Services</b>						
M/s Sarova woodlands hotel	1,530,000	22/5/2023	-	1,530,000	-	
M/s Kenya Agricultural & Livestock Research org.	374,320	21/2/2023	-	374,320	-	
M/s Yang'at Community Development Organization	61,300	18/4/2023	-	61,300	-	
M/s Kenya Safari Lodges	700,000	19/6/2023	-	700,000		
M/s Bantu Africa Resort	321,000	9/6/2023	-	321,000		
M/s Kisii Agricultural Training Center	73,400	14/4/2023	-	73,400		
M/s Sun Africa Hotels	280,000	30/3/2023	-	280,000		
M/s Bigman Travel and Holidays Ltd.	336,200	23/6/2023	-	336,200		
M/s Bigman Travel and Holidays Ltd.	285,730	26/5/2023	-	285,730		
M/s Broadpark Hotels	103,400	18/4/2023	-	103,400		
M/s Bigman Travel and Holidays Ltd.	372,000	18/5/2023	-	372,000		
M/s Silver Africa Tours and Travel	295,700	2/6/2023	-	295,700		
M/s Silver Africa Tours and Travel	442,000	5/5/2023	-	442,000		
M/s Legacy Hotel	237,000	19/4/2023	-	237,000	-	
M/s Silver Africa Tours and Travel	337,000	22/3/2023	-	337,000	-	
M/s Waterfalls Resort	82,500	24/4/2023	-	82,500	-	
M/s Eden Springs Co. Ltd	88,000	18/4/2023	-	88,000	-	
M/s Merica Gotel	704,000	15/6/2023	-	704,000	-	
Government advertising Agency	1,202,477	13/6/2023	-	1,202,477	-	
Government advertising Agency	601,239	13/6/2023	-	601,239	-	
Government advertising Agency	212,115	22/2/2022	-	-	212,115	The requisition is yet to be approved by the National Treasury, hence the delay.
M/s Emboita hotel	962,500	25/5/ 2023	-	962,500	-	
M/s Emboita hotel	567,000	18/5/ 2023	-	567,000		
M/s Mombasa Beach Hotel	700,000	19/6/2023	-	700,000		

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

M/s Eagle Palace Hotel	281,300	4/24/2023	-	281,300		
M/s Merica Hotel	530,020	4/27/2023	-	530,020		
M/s Acacia Premier Hotel	498,000	6/3/2023	-	498,000		
M/s Premier Safaris	352,765	9/2/2023	-	352,765		
M/s Lullaby Joints Trading	87,660	17/3/2023	-	87,660		
M/s Acacia Premier Hotel	498,000	6/3/2023	-	498,000		
M/s Grand Royal Swiss Hotel	501,400	16/9/2022	-	501,400		
M/s Grand Royal Swiss Hotel	675,315	3/2/2023	-	675,315		
M/s Grand Royal Swiss Hotel	107,500	17/3/2023	-	107,500		
M/s Grand Royal Swiss Hotel	512,500	14/6/2023	-	512,500		
M/s Lake Nakuru Lodge	2,276,000	31/5/2023	-	2,276,000		
M/s Naveen Resort Ltd	68,200	26/4/2023	-	68,200		
M/s Forte Hotel by Lullaby Joints	205,800	13/4/2023	-	205,800		
M/s Milele Resort Nakuru	240,700	18/5/2023	-	240,700		
M/s Prideinn Paradise Beach Resort	1,005,240	12/5/2023	-	1,005,240		
M/s Travellers Beach Hotel	922,500	9/3/2023	-	922,500		
M/s Hotel Vannah Ltd	88,000	18/4/2023	-	88,000		
M/s Milele Resort Nakuru	70,000	10/3/2023	-	70,000		
M/s Sun Africa Hotels	437,500	25/5/2023	-	437,500		
M/s Eagle Palace Hotel	319,000	13/4/2023	-	319,000		
M/s Nomad Palace Hotel	182,200	20/4/2023	-	182,200		
M/s Ciala Resort	459,000	22/5/2023	-	459,000		
M/s Bigman Travel and Holidays Ltd.	87,000	18/5/2023	-	87,000		
M/s Bigman Travel and Holidays Ltd.	83,500	9/6/202	-	83,500		
M/s Granite Travel Ltd	665,260	3/6/2023	-	665,260		
M/s Granite Travel Ltd	104,000	25/10/2022	-	104,000		
M/s Sun Africa Hotels	119,000	29/3/2023	-	119,000		
M/s Milele Resort Nakuru	98,000	20/3/2023	-	98,000		
M/s Merica Hotel	262,500	18/5/2023	-	262,500		
M/s Premier Safaris	145,670	3/2/2023	-	145,670		
M/s Burch Resort Naivasha	703,800	12/5/2023	-	703,800		
M/s Burch Resort Naivasha	574,600	21/4/2023	-	574,600		
M/s Northern Galaxy Hotel	83,200	17/3/2023	-	83,200		
M/s Legacy Hotel	276,000	15/6/2023	-	276,000		
M/s Pearl Beach Hotels	1,197,300	9/2/2023	-	1,197,300		
M/s Standard Group Ltd	831,596	4/11/2022	-	831,596		
M/s Emboita Hotel	409,500	2/6/2023	-	409,500		
<b>Sub Total for Services</b>	<b>85,124,687</b>			<b>84,912,572</b>	<b>212,115</b>	
<b>C. Professional Services</b>						
Kenya School of Government ( USD. 21,164)	2,972,061	Nov, 2022		2,972,061		SRMU Training
Tom Omenda	1,300,000	4/5/2023	-	1,300,000		
Victor Orindi	473,330		-	473,330		Pending Approval by the Contract Implementation Team ( CIT)
Office of the Auditor General ( APA )	11,507,400			11,507,400		Costed services to be conducted from July 2023.
<b>Sub Total</b>	<b>16,252,791</b>			<b>16,252,791</b>		
<b>D. Workshops and Trainings</b>						
Carolyne Njoroge	67,200		-	67,200	-	
Caleb Ogot	783,735		-	783,735	-	
Paschal Mweu	33,600		-	33,600	-	

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Elizabeth Gicheru	83,100	-	83,100	-
Maureen Ntari	42,000	-	42,000	-
Lencer Akoth Obondo	50,400	-	50,400	-
Donna Cindy Shigoli	50,400	-	50,400	-
Reagan Awino	50,400	-	50,400	-
Margaret Njuki	63,000	-	63,000	-
Oceanic Sakwa	63,000	-	63,000	-
Selelah Okoth	63,000	-	63,000	-
Enock Ochola	56,000	-	56,000	-
Benard Amahwa	56,000	-	56,000	-
Grace Achieng Ojiayo	37,600	-	37,600	-
Mary N Kamau	57,000	-	57,000	-
Robert Sangori	52,500	-	52,500	-
Vincent Lukulu Ahanga	25,200	-	25,200	-
Donnie Muyera	67,200	-	67,200	-
Muthoni Kangara	42,000	-	42,000	-
Antony Okeyo	42,000	-	42,000	-
Pauline Bala	42,000	-	42,000	-
Peter Murigu	52,500	-	52,500	-
Simon Mathenge	52,500	-	52,500	-
Stephen Ndungu	42,000	-	42,000	-
Eunice Weveti	42,000	-	42,000	-
Antony Kamakia	52,500	-	52,500	-
Daniel Irungu	24,500	-	24,500	-
Wilfred Moenga	24,500	-	24,500	-
Sitati Namasa	42,000	-	42,000	-
Ahmed Omar	16,800	-	16,800	-
Francis Koros Kipngeno	50,300	-	50,300	-
John Obutu Nyambuto	30,200	-	30,200	-
Edward Odhiambo Okoth	50,300	-	50,300	-
Kaliba Morris Kinyua	61,500	-	61,500	-
Peter Muthondu Mwangi	50,300	-	50,300	-
Issac Wanyonyi Masinde	16,800	-	16,800	-
Prof. Edward Ontita	33,600	-	33,600	-
Korir Eric Kipkemoi	24,600	-	24,600	-
Pauline Bala	22,400	-	22,400	-
Priscillah Mueni	22,400	-	22,400	-
Glen Seke	76,200	-	76,200	-
Rakita Nkeyasha	80,200	-	80,200	-
Elizabeth Ngeresa	83,100	-	83,100	-
Paul Kinyua	73,200	-	73,200	-
Hamadi Hamisi	43,800	-	43,800	-
Mulki Umar Abdi	78,200	-	78,200	-
Abdi Ibrahim Abdulla	60,000	-	60,000	-
Peter Mulwa	43,000	-	43,000	-
Benjamin Kinyua	43,000	-	43,000	-
Omar Mmbesa Beja	28,000	-	28,000	-
Mohamed Jilo Roba	28,000	-	28,000	-
Titus Mulandi Muviku	43,000	-	43,000	-
Abdulah Guhad Omar	22,400	-	22,400	-
Edward Ngari Mucheru	28,000	-	28,000	-
Mohamud Kasai	33,600	-	33,600	-
Rashid Hassan Harun	60,000	-	60,000	-
Nkanatha Joshua	28,000	-	28,000	-

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### Annual Report and Financial Statements for the financial year ended June 30, 2023

Jospaht Waswa	26,200	-	26,200	-
Peter Chabari	22,000	-	22,000	-
Winfred Kagwira Muuthia	17,800	-	17,800	-
Olive Ruguru Kamau	22,000	-	22,000	-
Francis Mwangi Muguro	17,800	-	17,800	-
Fredrick A.O Ndunga	26,200	-	26,200	-
Julius Wachira Kiragu	24,000	-	24,000	-
Pilot Khaemba	29,600	-	29,600	-
Sheila Sempeyo	25,400	-	25,400	-
Grace Wairagu	35,600	-	35,600	-
Ezekiel Omwansa	30,000	-	30,000	-
Julius Barno	192,800	-	192,800	-
Samwel Masese	29,900	-	29,900	-
Irene Katete	29,900	-	29,900	-
Jimmy Njau Kamandi	29,900	-	29,900	-
Elizabeth Wekesa	29,900	-	29,900	-
Oltimpau Kasaine	24,300	-	24,300	-
Samson Njiiri	29,200	-	29,200	-
John Mule	35,600	-	35,600	-
Anne Kangethe	29,200	-	29,200	-
Tabitha Wanjiru Racheal	29,000	-	29,000	-
Juma Boga	29,400	-	29,400	-
Williamson Wallace Mwaluma	29,400	-	29,400	-
Benard Wamwati Kariuki	29,400	-	29,400	-
Solomon Obanda	23,400	-	23,400	-
Maida Nyawade	29,000	-	29,000	-
Christopher Omollo	23,400	-	23,400	-
Jemin Onyango	29,000	-	29,000	-
Samuel Ojwang	23,400	-	23,400	-
Kipchumba Rutto	25,200	-	25,200	-
Daniel Kipkochoi	23,000	-	23,000	-
Rahma Abdiraham Abdow	56,400	-	56,400	-
Duncan Owuor Okwach	21,000	-	21,000	-
Rispa Moruri	25,200	-	25,200	-
Margaret Nyasisr Gongi	22,000	-	22,000	-
Linet Herenia	9,800	-	9,800	-
Kennedy Masese Nyabuto	17,800	-	17,800	-
Hellen Ajwang	22,000	-	22,000	-
Gladys Situma	17,800	-	17,800	-
Esther Wasige	22,000	-	22,000	-
David Chepkwony Kipngetich	22,000	-	22,000	-
Aggrey Ambaya	22,000	-	22,000	-
Abel Ateka	22,100	-	22,100	-
Antony Okeyo	16,800	-	16,800	-
Margaret Omung'ala Namenya	22,000	-	22,000	-
Richard Wesonga	9,800	-	9,800	-
Mathew Nabakwe Maube	22,000	-	22,000	-
Prof. Edward Ontita	25,200	-	25,200	-
Pauline Bala	16,800	-	16,800	-
Charity Mwendu Kiilu	21,000	-	21,000	-
Godfrey Njenga Kurana	9,800	-	9,800	-
Priscillah Mueni	16,800	-	16,800	-
Priscillah Mueni	30,000	-	30,000	-
Malik Aman	37,800	-	37,800	-

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### Annual Report and Financial Statements for the financial year ended June 30, 2023

Jim Nzioka	33,600	-		33,600	-	
Susan Waweru	26,200	-		26,200	-	
Boaz Cherutich	33,600	-		33,600	-	
Abdulahi Idle Gure	45,000	-		45,000	-	
Godfrey Njenga	12,600	-		12,600	-	
Charity Mwendu Kilu	28,000	-		28,000	-	
Daniel Kurui Kiba	30,200	-		30,200	-	
Gillan Mutua	84,000	-		84,000	-	
Veronica Mumbi	39,800	-		39,800	-	
Raphael Kimosop	37,600	-		37,600	-	
John Kioli Kalua	67,200	-		67,200	-	
Zachary Mukiira Kathunku	28,000	-		28,000	-	
Caleb Towett	9,800	-		9,800	-	
Peter Murigo	21,000	-		21,000	-	
Dr Antony Kamakia	21,000	-		21,000	-	
Geoffrey Kipsang Yegon	9,800	-		9,800	-	
Sammy Sikinyi	42,000	-		42,000	-	
Mercy Avisia	42,000	-		42,000	-	
Mercy Achieng	42,000	-		42,000	-	
Amina Mohammed	42,000	-		42,000	-	
Zala Pinky	42,000	-		42,000	-	
Oceanic Sakwa	70,000	-		70,000	-	
Joseph Makau	56,000	-		56,000	-	
Kennedy Ochuka	84,000	-		84,000	-	
Moses Morintat	60,500	-		60,500	-	
Andrew Lesotia	21,000	-		21,000	-	
Zephania Ouma	84,000	-		84,000	-	
Vexinah Mueni	84,000	-		84,000	-	
Elizabeth Wanja	109,200	-		109,200	-	
Chito Njeria	42,000	-		42,000	-	
Thomas Lerenteen	84,000	-		84,000	-	
Stephen Kingoo Masive	37,800	-		37,800	-	
Timothy Muthinji Irungu	44,800	-		44,800	-	
Jacob Olonde	52,500	-		52,500	-	
Jasper Omwenga	52,500	-		52,500	-	
Charles Opiyo	24,500	-		24,500	-	
Obed Koringo	52,500	-		52,500	-	
Rose Akombo	52,500	-		52,500	-	
Michael Khaduyu	52,500	-		52,500	-	
Lavender Achieng	42,000	-		42,000	-	
Julius Mbatia	52,500	-		52,500	-	
Olivia Adhiambo	52,500	-		52,500	-	
Muthoni Kangara	67,200	-		67,200	-	
Isabella Masinde	52,500	-		52,500	-	
Carolyne Ouko	52,500	-		52,500	-	
Selelah Okoth	84,000	-		84,000	-	
Wilfred Moenga	30,280	-		30,280	-	
Peter Murigu	26,000	-		26,000	-	
Paul Kinyua	50,400	-		50,400	-	
Stephen Yatich	50,400	-		50,400	-	
Simon Mwaura	29,400	-		29,400	-	
Emathe Hilton	34,000	-		34,000	-	
Tom Misenya	80,400	-		80,400	-	
Elizabeth M Agwata	72,000	-		72,000	-	

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Marshal Mwanzia Kyambia	86,534	-	86,534	-
Samuel Nganga	61,000	-	61,000	-
Roph Joel Kipkoech	58,000	-	58,000	-
George Oyoo	72,000	-	72,000	-
Hesbon Monda	59,000	-	59,000	-
Fanuel Mosago	76,000	-	76,000	-
Liriam Molai	73,000	-	73,000	-
Theophinus Koech	76,000	-	76,000	-
David Ongare	84,000	-	84,000	-
Joseph Kiema	56,000	-	56,000	-
Anne Omwoyo	71,000	-	71,000	-
Parnwell Simitu	73,000	-	73,000	-
Simon Tonui	60,000	-	60,000	-
Wycliffe Amakobe	58,400	-	58,400	-
Merilyne Adhiambo	79,200	-	79,200	-
Regina Nganga	78,400	-	78,400	-
Wycliffe Nyangate	80,000	-	80,000	-
Maleya Omondi	79,200	-	79,200	-
Rossllyne Murugi	79,200	-	79,200	-
Jane Kombo	81,250	-	81,250	-
Calystus Kisaka	79,200	-	79,200	-
Janet Chelangat	75,997	-	75,997	-
Kennedy Abina	51,800	-	51,800	-
Timothy Kimathi	78,200	-	78,200	-
Alfred Mwachugha	84,000	-	84,000	-
Glen Seke	82,150	-	82,150	-
Stephen Yatich	67,200	-	67,200	-
Timothy Banda	85,100	-	85,100	-
Eunice Waveti	16,800	-	16,800	-
Rispa Moruri	100,800	-	100,800	-
Dominic Ondhe	75,600	-	75,600	-
Brian Mounde	42,000	-	42,000	-
Lucy Mugwe	84,000	-	84,000	-
Fredrick Ouma	52,500	-	52,500	-
Gladys Onderi	70,000	-	70,000	-
Rispa Moruri	31,826	-	31,826	-
Francis Nyamari	29,720	-	29,720	-
Rakita Nkeyasha	50,400	-	50,400	-
Priscillah Mueni	28,174	-	28,174	-
Delphine Khakasa	42,000	-	42,000	-
Omendi Moses Jura	84,000	-	84,000	-
Nancy Mumbi Simon	46,600	-	46,600	-
Winstone Miima Atambia	42,600	-	42,600	-
Caleb Towett	9,800	-	9,800	-
Zachary Mukira Kathunku	28,200	-	28,200	-
Pauline Gichovi Kiringi	24,000	-	24,000	-
Daveylene Nkonge Mundi	24,000	-	24,000	-
Edwin Njue John	24,000	-	24,000	-
Josephine Ouma Anyango	22,000	-	22,000	-
Valentine K Musyoka	22,000	-	22,000	-
Rhoda K Muisyo	22,000	-	22,000	-
Abdi Osman Guyo	50,600	-	50,600	-
Jennifer Kamau	23,400	-	23,400	-
Michael Mwangi	35,100	-	35,100	-

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### Annual Report and Financial Statements for the financial year ended June 30, 2023

Joyce Nyandika	31,000	-		31,000	-	
Samuel Mwangi	30,000	-		30,000	-	
Benjamin Mwangi	29,600	-		29,600	-	
Charles Ndungu	30,000	-		30,000	-	
Linus Ngeno	31,000	-		31,000	-	
Zephania Maina	30,000	-		30,000	-	
Karuku J Mumo	34,600	-		34,600	-	
Maureen Boen	37,800	-		37,800	-	
Damaris Mosyoka	37,600	-		37,600	-	
Molu Huqa	70,000	-		70,000	-	
George Odhiambo	56,000	-		56,000	-	
Ernest Musembi	25,000	-		25,000	-	
Moses Ivuto	34,250	-		34,250	-	
Kamwil Ngeke	28,600	-		28,600	-	
Benjamin Etwang	42,000	-		42,000	-	
Lucy Njeri Gakere	23,400	-		23,400	-	
Dan Adino	84,000	-		84,000	-	
Philomena Wairimu	29,000	-		29,000	-	
Thomas Sankei	37,600	-		37,600	-	
Andrew Waweru Muchira	30,500	-		30,500	-	
Athuman Mwatunza	29,200	-		29,200	-	
Linet Herenia	12,600	-		12,600	-	
Katembo Chimwaga Ndungo	29,200	-		29,200	-	
Mary Wambui Kirobi	29,000	-		29,000	-	
Albert Motanya	23,100	-		23,100	-	
Sarah Amukaga Okware	50,400	-		50,400	-	
John Kanyago Kanyotu	29,400	-		29,400	-	
Stella Kamwasir	70,000	-		70,000	-	
Seth Michael	56,000	-		56,000	-	
Gabriel M Oduong	71,200	-		71,200	-	
George N Ndungu	34,600	-		34,600	-	
Peter M Murigu	84,000	-		84,000	-	
Olunga Lilian	30,000	-		30,000	-	
Edwin Ombaka	56,000	-		56,000	-	
Josephine Ofula	42,000	-		42,000	-	
Lucy Nganga	52,500	-		52,500	-	
David Adegu	52,500	-		52,500	-	
Peter Maneno	42,000	-		42,000	-	
Kennedy Olwasi	52,500	-		52,500	-	
Cromwel Lukorito	52,500	-		52,500	-	
Veonica Ndetu	42,000	-		42,000	-	
Anne Mumbi	42,000	-		42,000	-	
Sophia Amboye	52,500	-		52,500	-	
David Palla	42,000	-		42,000	-	
Esther Wairimu	52,500	-		52,500	-	
Samuel Muchiri	52,500	-		52,500	-	
Omendi Jura	52,500	-		52,500	-	
Patricia Nyinguro	42,000	-		42,000	-	
Anne Omambia	52,500	-		52,500	-	
Miriam Chebungei	42,000	-		42,000	-	
Gaudensia	52,500	-		52,500	-	
Ressa Kombi	42,000	-		42,000	-	
Pacifica Ogola	63,000	-		63,000	-	
Saiyana Lembara	63,000	-		63,000	-	

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Molu Huqa	52,500	-	52,500	-
David Kihara	70,000	-	70,000	-
Benard Kimoro	52,500	-	52,500	-
Stephen K Mwangi	29,000	-	29,000	-
Barrack Otieno	29,600	-	29,600	-
Dr Antony Kamakia	28,000	-	28,000	-
Geoffrey Kipsang Yegon	12,600	-	12,600	-
Peter Murigo	28,000	-	28,000	-
Rhoda Nyambori	19,600	-	19,600	-
Rispa Moruri	11,340	-	11,340	-
Thomas Mugo Njeru	25,000	-	25,000	-
Damaris Maina	38,550	-	38,550	-
Prisca Oluoch	100,800	-	100,800	-
Eliud Mugane	94,000	-	94,000	-
Symon Lesaris	25,000	-	25,000	-
Mark Nyakundi	37,800	-	37,800	-
Absae Ndege	94,000	-	94,000	-
Andrew Lesotia	22,400	-	22,400	-
Elizabeth Muange	24,000	-	24,000	-
Daniel Wanjuhi	78,000	-	78,000	-
Merlene Achoki	52,500	-	52,500	-
Joseph Osike	42,000	-	42,000	-
Vincent Ndinda	25,000	-	25,000	-
Rashid Omar Mwangi	30,000	-	30,000	-
Judith Stanley Kashero	24,400	-	24,400	-
Abdiwhid Said	67,200	-	67,200	-
Lilian Korir	67,200	-	67,200	-
Francis Jilo	39,200	-	39,200	-
Nancy Macharia	67,200	-	67,200	-
Andrew Mware Kinyua	84,000	-	84,000	-
Martin Wambua	25,200	-	25,200	-
Dan Adino	31,500	-	31,500	-
Walter Moturi	25,200	-	25,200	-
Muthoni Kangara	53,200	-	53,200	-
Dan Adino	56,000	-	56,000	-
Simon Ochieng	161,000	-	161,000	-
Fredrick K Mulei	128,800	-	128,800	-
Elizabeth Wanja	76,600	-	76,600	-
Dominic Rutto	37,800	-	37,800	-
Yasim Jillo	37,800	-	37,800	-
Julius Barno	56,000	-	56,000	-
Susan Kingi	37,800	-	37,800	-
Bernard Kimaru	40,800	-	40,800	-
Ian Kiplangat	39,800	-	39,800	-
Stephen Yatich	68,600	-	68,600	-
Martin Bundi	40,800	-	40,800	-
Grace Kimani	68,800	-	68,800	-
Dorothy Kerubo Sarara	40,800	-	40,800	-
Mercy Audi	69,250	-	69,250	-
Wyclif Obura	40,600	-	40,600	-
Paul Kinyua	67,200	-	67,200	-
Evelyn Kemunto	67,200	-	67,200	-
Faith Nyokabi	67,200	-	67,200	-
David Kaikir	67,200	-	67,200	-

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Phoebe Chermarana	67,200	-	67,200	-
Linda Obuya	67,200	-	67,200	-
Yusuf Muhummed	67,200	-	67,200	-
Catherine Munyi	67,200	-	67,200	-
Rose Iringo	67,200	-	67,200	-
Faith Kiptoo	67,200	-	67,200	-
Alfred Mwachugha	84,000	-	84,000	-
Fatma Harbi	37,800	-	37,800	-
Timothy Kimathi	67,200	-	67,200	-
Protus Musawa	72,000	-	72,000	-
Beatrice Kamatia	56,000	-	56,000	-
Grace Karanja	73,000	-	73,000	-
Gillian Mutua	63,000	-	63,000	-
Stephen Kabiru Gichure	50,400	-	50,400	-
Vincent Mahiva	74,000	-	74,000	-
Edward Wawire	60,000	-	60,000	-
Joseph Kopejo	75,000	-	75,000	-
John Maniafu	76,000	-	76,000	-
Antony Munanga	76,000	-	76,000	-
Samuel Nyaga	60,000	-	60,000	-
Tom Togo	58,000	-	58,000	-
Roy Odongo	70,700	-	70,700	-
Royford Kimathi Kariuki	37,800	-	37,800	-
Samuel Mwaura Kamau	77,700	-	77,700	-
Benard Chanzu	95,900	-	95,900	-
Elijah Gichangi Njiru	28,000	-	28,000	-
George Ojowi	28,000	-	28,000	-
Alfred Mwachugha	84,000	-	84,000	-
Jacqueline Kasiva	16,800	-	16,800	-
George Ojowi	42,000	-	42,000	-
James Mokua	44,800	-	44,800	-
Jacqueline Kasiva	11,200	-	11,200	-
Dominic Ruto	37,800	-	37,800	-
Paschal Mweu	16,800	-	16,800	-
Vexinah Mueni	42,000	-	42,000	-
Rhoda Nyambori	10,000	-	10,000	-
Linet Herenia	15,000	-	15,000	-
Andrew Lesotia	25,200	-	25,200	-
Tumpeyo Baari	84,000	-	84,000	-
Brian Muthoka	84,000	-	84,000	-
Esther Kivuva	67,200	-	67,200	-
Omondi Ayub Macharia	24,000	-	24,000	-
Ann Lydia Mbui	84,000	-	84,000	-
Rhoda Nyambori	84,000	-	84,000	-
Simon Mwaura	37,800	-	37,800	-
Martin Wambua	21,000	-	21,000	-
Slyvia Vundi	42,000	-	42,000	-
Molu Huqa	84,000	-	84,000	-
Julius Barno	84,000	-	84,000	-
Simon Ochieng	84,000	-	84,000	-
Bare Mohammed Mommed	30,000	-	30,000	-
Kelly Karimi	28,200	-	28,200	-
Selelah Okoth	70,000	-	70,000	-
Daudi Kitur	73,000	-	73,000	-

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Josiah Nyandoro	60,000	-	60,000	-
Stephen Wambua	63,000	-	63,000	-
Wycliffe Amakobe	109,200	-	109,200	-
Wycliffe Amakobe	94,750	-	94,750	-
Wycliffe Amakobe	92,260	-	92,260	-
Wycliffe Amakobe	109,200	-	109,200	-
Maxwell Titima	30,500	-	30,500	-
Peter Kulei Kipyegon	26,400	-	26,400	-
Patrice Lumumba Lumumba	30,500	-	30,500	-
Millicent Ondiek	26,400	-	26,400	-
Griffins Kaloki Masai	30,500	-	30,500	-
Daniel Waiti	32,000	-	32,000	-
Hillary Korir	1,309,494	-	1,309,494	-
Andrew Lesotia	21,000	-	21,000	-
Anne Macharia	64,200	-	64,200	-
Zephania Ouma	76,800	-	76,800	-
John Mumbo	64,200	-	64,200	-
Joseph Makau	51,600	-	51,600	-
Mark Agwenyi	52,600	-	52,600	-
Marion Mutete Kioko	65,800	-	65,800	-
Jimmy Owiti	51,600	-	51,600	-
Godfrey Wafula	70,200	-	70,200	-
Calvince Rashid Kawawa Abonyo	57,600	-	57,600	-
Stella Kamwasir	67,000	-	67,000	-
Anthony Saisi Aura	54,400	-	54,400	-
Tom Togo	56,400	-	56,400	-
Anne Anyango Owino	64,200	-	64,200	-
Naomi Odera	53,800	-	53,800	-
Johnstone Mutisya Mutava	38,990	-	38,990	-
John Thuo Muiruri	94,000	-	94,000	-
Peter Nzeva	29,000	-	29,000	-
Jesca Makena	67,200	-	67,200	-
Josephine Ofula	42,000	-	42,000	-
Laban Kiplangat	100,800	-	100,800	-
Richard Kanui	100,800	-	100,800	-
Esther Kivuva	56,000	-	56,000	-
Dan Opilio	71,600	-	71,600	-
Mohammed Abdirahman	83,200	-	83,200	-
Julia Chepkien	22,000	-	22,000	-
Peter Murigo	21,000	-	21,000	-
Dr. Antony Kamakia	21,000	-	21,000	-
Muthoni Kangara	16,800	-	16,800	-
Geoffrey Kipsang Yegon	9,800	-	9,800	-
Sheilah Mukholi Lutta	56,000	-	56,000	-
Simon Mururi	70,000	-	70,000	-
Erastus Mwaniki	56,000	-	56,000	-
Nancy Afandi Kagevera	70,000	-	70,000	-
Ayub Macharia Ndaruga	50,400	-	50,400	-
Bahati Musilu	56,000	-	56,000	-
Winfred Kambua	30,000	-	30,000	-
Hezbourne Mackobongo	100,800	-	100,800	-
Everline Ododa	13,800	-	13,800	-
David Koske Kimutai	24,400	-	24,400	-
Douglas Arege	30,000	-	30,000	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Beatrice Obutu	30,000	-	30,000	-
Rachel Okongo	30,000	-	30,000	-
Moses Kamau	28,000	-	28,000	-
Elijah Langat Kiprotich	24,400	-	24,400	-
Antony Okeyo	22,400	-	22,400	-
Rispa Moruri	33,600	-	33,600	-
Judith Oywer	30,000	-	30,000	-
Sammy Kiplangat Korir	30,000	-	30,000	-
Eliud Ondara Bundi	32,700	-	32,700	-
Alfaxad Omwenga	25,800	-	25,800	-
Aston Asikoye Maungu	23,000	-	23,000	-
Richard Bosire	23,000	-	23,000	-
Crecencia Nyanga Atieno	23,000	-	23,000	-
Eddyson Haro Nyale	26,000	-	26,000	-
Edmond Ndombi	23,000	-	23,000	-
Elvis Kipkoech Kurgat	22,000	-	22,000	-
Francis N.P Kariuki	21,800	-	21,800	-
Hellen Wanyama	22,000	-	22,000	-
John Korir	26,200	-	26,200	-
Livingston Omuse Otijom	23,000	-	23,000	-
Margine Serem	22,000	-	22,000	-
Marvin Oliech	17,800	-	17,800	-
Matano Ngati	26,200	-	26,200	-
Mathas Mbogai Rioba	27,200	-	27,200	-
Michael Ojode Juma	22,000	-	22,000	-
Philip Wapopa	22,300	-	22,300	-
Pamela Chepkemboi	22,000	-	22,000	-
Richard Mugata	21,800	-	21,800	-
Veronica Kioko Ndunge	22,000	-	22,000	-
Maureen Brenda Boen Marwa	18,900	-	18,900	-
Jackson Muturo	44,000	-	44,000	-
Glen Seke	84,000	-	84,000	-
Leah Obiero	37,800	-	37,800	-
Reshima J. Changwony	33,600	-	33,600	-
Thomas O. Otieno	33,600	-	33,600	-
Wilfred Lekishoromongi	84,000	-	84,000	-
Sub total	<b>24,051,450</b>		<b>24,051,450</b>	
<b>Grand Total</b>	<b>125,428,927</b>	<b>-</b>	<b>125,216,812</b>	<b>212,115</b>

**Annex 4b: Analysis of Pending: Staff Bills**

There were no staff bills during the financial year ended June 30, 2023.

**Annex 4c: Analysis of other Pending Payables**

There were no other pending payables during the financial year ended June 30, 2023.

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

## Annual Report and Financial Statements for the financial year ended June 30, 2023

### Annex 5: Summary of Fixed Assets Register

No.	Item Description	Qty	Opening Cost (Ksh.) 2022/2023	Donatons in form of assets (Kshs.) 2022/2023	Purchases/Additiond in the Year(ksh.) 2022/2023	Disposals in the Year(ksh)2022/2023	Transfers in /(Out) Ksh. 2022/2023	Closing Cost Cost(ksh.)2022/2023
<b>Equipment(ICT Equipment)</b>								
	Executive office chair in leather with castors, meshed back rest (APS)	15	1,275,000	-	-	-	-	1,275,000
	Surface Tablets	7	2,202,480	-	-	-	-	2,202,480
	Tablet Light Pens			-	-	-	-	-
	Tablet Keyboard			-	-	-	-	-
	Laptops	10	1,698,000	-	-	-	-	1,698,000
	Desktop computers	8	1,281,600	-	-	-	-	1,281,600
	Monitors (Computer screens)			-	-	-	-	-
<b>Office Equipment, furniture and fittings</b>								
	Executive Visitor Chairs-Leather with Meshed Back Net	2	37,000	-	-	-	-	37,000
	Executive office table-(mahogany finish with wooden drawers, with extension side table)	1	195,000	-	-	-	-	195,000
	Executive Round Table( mahogany finish and 4 seater)	1	40,000	-	-	-	-	40,000
	Executive TV Stand ( Mahogany Finish)	1	66,999	-	-	-	-	66,999
	Excecutive in-out Tray ( Mahogany Finish with 3 combinationshelves)	1	44,500	-	-	-	-	44,500
	Excecutive Bookshelf (Mahogany Finish with 4 Glass Doors in MDF)	1	194,000	-	-	-	-	194,000
	Table boardroom wood	1		-	251,100	-	-	251,100

## FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

### Annual Report and Financial Statements for the financial year ended June 30, 2023

Clothing executive coat hunger	5		-	155,500	-	-	155,500
orthopedic high back chair	6		-	471,600	-	-	471,600
Workstation four way straight tables	1		-	243,500	-	-	243,500
Executive bookshelves half glazed 3 doors	5		-	616,000	-	-	616,000
Magazine racks paper racks	1		-	52,900	-	-	52,900
Executive boardroom chairs	15		-	931,500	-	-	931,500
White board 8*4	1		-	25,400	-	-	25,400
<b>Transport Equipment</b>			-		-	-	-
ISUZU Double Cabin	2	9,169,200			-	-	9,169,200
<b>Total</b>		<b>16,203,779</b>	-	<b>2,747,500</b>	-	-	<b>18,951,279</b>

#### Notes

\* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

\*\* The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. *The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the project. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury*

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**Annex 6: Contingent Liabilities Register**

There were no contingent liabilities during the financial year ended June 30, 2023.

**Annex 7: Reporting of Climate Relevant Expenditures**

Name of the Organization The National Treasury & Planning-Financing  
 Locally Led Climate Action Program  
 Telephone Number +254 020  
 2252299  
 Email Address ps@treasury.go.ke  
 Name of CEO/MD/Head Chris Kiptoo, PhD, CBS

Name and contact details of contact person (in case of any clarifications) Peter Odhengo ,  
 Program  
 Coordinator

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds		Implementing Partners
				2022-2023		
Financing Locally Led Climate Action Program	The program focuses on capitalizing the National and County Climate Change Funds; building county level capacity for planning, budgeting, reporting and implementation of local climate actions in partnership with communities; and strengthening of national level capacity for coordination, monitoring and reporting.	The key objective of the program is to deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risk.	(i) Deliver locally-led climate resilience actions (ii) Strengthen county and National government capacity to manage climate risks	The program spent 979,000,000 Under P4R and 352,726,039 Under IPF component	The program sponsor is World Bank , International Development Association ( IDA ) , Government of Denmark ( DANIDA ) and Government of Sweden ( SIDA ) and Government of Kenya ( GoK).	County Government and MDAs( COG, SRM,CCD, Intergovernmental Fiscal Relations, DOSHS, Ministry of Water, Sanitation & Irrigation, KMD, Kenya Climate Change Working Group, NEMA, Ministry of Devolution, Ministry of Agriculture, livestock Fisheries and Cooperatives, Climate Finance and green economy unit, CAJ)

**Annex 8: Reporting Disaster Management Expenditure**

There were no disaster management expenditure during the financial year ended June 30, 2023.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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**Annex 9: Other Support Documents**

**i. Signed confirmations from beneficiaries in Transfers to Other Government Entities**

ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2023

F.O. 30

**THE NATIONAL TREASURY**  
**BANK RECONCILIATION**  
**CLIMATE CHANGE A BANK RECONCILIATION**  
**ACCOUNT NO.1000447575**

	STATION	NAIROBI
As at 30TH JUNE 2023	Sh.	Sh.
Balance as per Bank Certificate .....		56,415,173.20
<b>Less -----</b>		
1. Payments in Cash Book r recorded in Bank Statement (Unpresented Cheques) .....	522,565,615.25	
2. Receipts in Bank Statement not yet recorded in Cash book .....	-	522,565,615.25
<b>Add -----</b>		
3. Payment in Bank Statement not yet recorded in Cash Book .....	-	
4 Receipts in Cash Book not yet Recorded in Bank Statement .....	485,115,608.65	485,115,608.65
<b>Balance as per cash Book</b>		<b>18,965,166.60</b>

I certify I have verified the bank balance in the cash book with the bank statement and that the above reconciliation is correct




HAU THE NATIONAL  
TREASURY



Signature

Date

PREPARED BY		
	JANET M.	SIGN
DATE	20/07/2023	

**COPY TO**

- 1 INTERNAL AUDITOR
- 2 AUDITOR GENERAL
- 3 D.G.A.S & Q.A

**ACCOUNT NO.1000484675**

**F.O. 30**

THE NATIONAL TREASURY  
**BANK RECONCILIATION**  
**CLIMATE CHANGE B BANK RECONCILLIATION**  
 As at 30TH JUNE 2023      STATION      NAIROBI

	Sh.	Sh.	Sh.
Balance as per Bank Certificate .....			2,251,259.20
Less -----			
1. Payments in Cash Book n recorded in Bank Statement (Unpresented Cheques) .....		1,365,007.00	
2. Receipts in Bank Statement not yet recorded in Cash book .....		-	1,365,007.00
Add -----			
3. Payment in Bank Statement not yet recorded in Cash Book .....		-	
4 Receipts in Cash Book not yet Recorded in Bank Statement .....		-	-
			886,252.20
<b>Balance as per cash Bool</b>			<b>886,252.20</b>

I certify I have verified the bank balance in the cash book with the bank statement and that the above reconciation is correct

Signature

**HAU THE NATIONAL  
 TREASURY**

11/7/2023

Date

<b>PREPARED BY</b>		
	JANET M	SIGN
<b>DATE</b>	11/07/2023	<i>JM</i>

- COPY TO**
- 1 INTERNAL AUDITOR
  - 2 AUDITOR GENERAL
  - 3 D.G.A.S & Q A

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

iii. Board of Survey

A/C NO.1000484675-FINANCE LOCAL -LED CLIMATE ACTION B

F.O.  
51

REPUBLIC OF KENYA

Date 3/7/2023

Report of the Board of Survey on the Cash and Bank Balances of THE NATIONAL TREASURY as at the close of business on 30/6/2023

The Board, consisting of (Names and official titles)—

Mr.GODFREY BUSOLO -CHAIRMAN  
 Mr.JOSEPH M KOTHYA -MEMBER  
 Mr.CHARLES KISSINGU -MEMBER



Assembled at the office of THE NATIONAL TREASURY(CASH OFFICE) at 9:30 AM (time) on 3/7/2023

and the following cash was produced:

Notes . . . . .	Sh..NIL
Silver . . . . .	Sh. NIL
Copper . . . . .	Sh. NIL
 Cheques (as per details On reverse) . . . . .	 Sh. NIL

It was observed that cheques amounting Sh. NIL Cts . . . . .had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.


The Cash Book reflected the following balances as at the close of business on the 30/6/2023 NIL

Cash on hand	Sh. _____
Bank Balance	Sh. 886,252.20
<b>TOTAL</b>	<b>Sh. 886,252.20</b>

The Bank Certificate of Balance showed a sum of Sh. **2,251,259.20**  
 . . . . . cts. (Sh. . . . . cts. . . . .)

standing to the credit of the account on **30<sup>th</sup> June ,2023**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

  
Chairman

Date 3/7/23

Report

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

A/C NO.1000447575 KENYA LOCALLY LED CLIMATE

F.o. 51

REPUBLIC OF KENYA

Date 3/7/2023

Report of the Board of Survey on the Cash and Bank Balances of THE NATIONAL TREASURY as at the close of business on 30/6/2023.

The Board, consisting of (Names and official titles)

Mr.GODFREY BUSOLO -CHAIRMAN

Mr.CHARLES N KISSINGU -MEMBER

Mr.JOSEPH M KOTHYA -MEMBER

assembled at the office of THE NATIONAL TREASURY(CASH OFFICE) at 9:30 AM (time) on 3/7/2023

and the following cash was produced:

Notes . . . . .	Sh..NIL
Silver . . . . .	Sh. NIL
Copper . . . . .	Sh. NIL
Cheques (as per details On reverse) . . . . .	Sh. NIL

It was observed that cheques amounting Sh. NIL Cts . . . . . had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30/6/2023

Cash on hand	Sh. . . . .
Bank Balance	Sh. 18,965,166.60
	Sh. 18,965,166.60

The Bank Certificate of Balance showed a sum of Sh. 56,415,173.20

cts. . . . . (Sh. . . . . cts. . . . .)

standing to the credit of the account


on . . . . . 19 . . . . .

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

  
Chairman

Date

3/7/23

  
Members of the Board .

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**



Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2860600, Fax: 3340192

July 18, 2023

# CERTIFICATE OF BALANCES

Customer : 100094

MINISTRY OF FINANCE

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000000977	TREASURY BILLS ACCOUNT	KES	0.00
1000000988	TREASURY BONDS ACCOUNT	KES	1,329,193,744.30
1000000996	REVENUE DEPOSIT ACCOUNT	KES	8,669,542,630.36
1000004055	TREASURY BONDS REDEMPTION	KES	138,700,000.00
1000004051	TREASURY BONDS INTEREST	KES	30.63
1000181457	REC-THE NATIONAL TREASURY	KES	1,141,462,368.67
1000181554	DEV-THE NATIONAL TREASURY	KES	17,321,113.65
1000182137	DEP-THE NATIONAL TREASURY	KES	205,577,249.15
1000004088	TREASURY BILLS REDEMPTION SUSP.	KES	0.00
1000187536	MICRO FINANCE SEC SUP CR-CAP BLDG	KES	90,491,999.30
1000001924	VOLUNTARY PAY CUT	KES	2,019,245.00
1000007872	FINANCIAL SEC.SUPP.PRJ-IDA 56270-KE	KES	0.00

Customer : 100133

ACCOUNTANT GENERAL -  
TREASURY

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000111001	GOVERNMENT OVERDRAFT ACCOUNT	KES	-76,456,927,038.09

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

iv. Special Deposit Account(s) reconciliation statement(s)

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM - DA B**  
**STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION**  
**FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN CREDIT NO.69800-KE (DA-B)

Bank Account No.: 1000581727 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		2,546,797.88
	<b>Less:</b>		
2	Total amount documented		1,546,798.31
3	<b>Outstanding amount to be documented</b>		<b>999,999.57</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as at 30 June 2023		26,993.81
5	Amounts claimed but not credited as at 30 June 2023		-
6	Amounts withdrawn and not claimed		973,005.76
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2023</b>		<b>999,999.57</b>

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

**The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs**

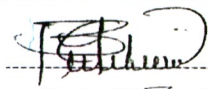
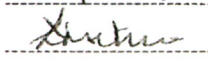


**AUTHORISED REPRESENTATIVE**  
**RESOURCE MOBILISATION DEPARTMENT**  
**THE NATIONAL TREASURY**

DATE: 25-08-2023

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

<b>SPECIAL ACCOUNT STATEMENT</b>	
For period ending	<b>30th JUNE, 2023</b>
Account No.	<b>1000581727</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>FIN. LOC.LED CLIMATE ACT.PROG.IDA C</b>
Credit Agreement	
Currency	<b>USD</b>
<b>Part A - Account Activity</b>	
Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account	<b>161,291.12</b>
<b>Add:</b>	
Total Amount deposited by World Bank	<b>1,408,216.59</b>
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	<b>1,542,513.90</b>
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2023	<b>26,993.81</b>
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>	<b>SIGNATURE:</b> 
	<b>DATE</b> <u>24.07.2023</u>
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>	<b>SIGNATURE:</b> 
	<b>DATE</b> <u>25-08-2023</u>

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Results 1 - 12 of 12 15

Run Date: 19/07/2023  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

Rpt Time: 14:08:15

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000581727

ACCOUNT TITLE : FIN. LOC.LED CLIMATE ACT.PROG.IDA C

STATEMENT PERIOD: From 01/07/2022 To 30/06/2023

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
-----	------	--------------	---------	-------	----------------

OPENING BAL : 161,291.12

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	17/08/2022	FT22229J1V07	FUNDING	0.00	181,222.78	342513.9
2	01/09/2022	FT22244RN654	PA128265	-160,000.00	0.00	182513.9
3	15/11/2022	FT22319FBVSD	PA128300	-182,513.90	0.00	0
4	16/11/2022	FT22320NYL55	FUNDING	0.00	113,977.32	113977.32
5	20/01/2023	FT23020KSZ19	FUNDING	0.00	363,215.97	477193.29
6	27/02/2023	FT23058KMSPV	PA129627	-400,000.00	0.00	77193.29
7	28/02/2023	FT230591Q4LR	FUNDING	0.00	300,000.00	377193.29
8	09/03/2023	FT23068G35NB	PA129629	-300,000.00	0.00	77193.29
9	26/04/2023	FT23116QXGPH	FUNDING	0.00	275,450.94	352644.23
10	11/05/2023	FT231313NWZQ	FUNDING	0.00	85,526.83	438171.06
11	11/05/2023	FT23131BTKRF	FUNDING	0.00	88,822.75	526993.81
12	05/06/2023	FT231562CQ26	PA129947	-500,000.00	0.00	26993.81

CLOSING BALANCE : 26993.81

END OF ACCOUNT STATEMENT

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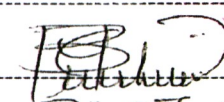
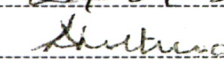
Account equals  1000581727

Statement From equals  20220701

Statement To equals  20230630

TAM.E.STMT.OF.ACCT.EPRM

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

<b>SPECIAL ACCOUNT STATEMENT</b>	
For period ending	<b>30TH JUNE, 2023</b>
Account No.	<b>1000634812</b>
Depository Bank	<b>CENTRAL BANK OF KENYA</b>
Address	<b>CBK</b>
Related Loan	<b>FINANCING LOCAL LED CLIMATE DAC TNT</b>
Credit Agreement	<b>6121-KE</b>
Currency	<b>EUR</b>
<b><u>Part A - Account Activity</u></b>	
Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account	-
<b>Add:</b>	
Total Amount deposited by World Bank	1,275,562.01
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	740,000.00
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2023	535,562.01
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>	<b>SIGNATURE:</b> 
	<b>DATE</b> 24.07.2023
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>	<b>SIGNATURE:</b> 
	<b>DATE</b> 25.08.2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

TAM.E.STMT.OF.ACCT.EPRM

Page 1 of

Results 1 - 5 of 5

Run Date: 24/07/2023 Run Time: 15:07:19 STATEMENT OF ACCOUNT PAGE NO: 1  
 CENTRAL BANK OF KENYA ACCOUNT NUMBER : 1000634812  
 BANKI KUU YA KENYA ACCOUNT TITLE : FINANCING LOCAL LED CLIMATE DAC TMT  
 P.O.BOX 60000-0200 NAIROBI STATEMENT PERIOD: From 01/07/2022 To 30/06/2023

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :			0.00	

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	08/12/2022	FT22342SZXFW	FUNDING	0.00	1,000,000.00	1000000
2	18/04/2023	FT231080V82D	PA129917	-740,000.00	0.00	260000
3	22/05/2023	FT231424F1H6	FUNDING	0.00	88,822.75	348822.75
4	22/05/2023	FT23142K0TSY	FUNDING	0.00	85,526.83	434349.58
5	29/06/2023	FT23180HHPDR	FUNDING	0.00	101,212.43	535562.01

CLOSING BALANCE : 535562.01

END OF ACCOUNT STATEMENT

Favourites

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Account equals  1000634812

Statement From equals  20220701

Statement To equals  20230630

TAM.E.STMT.OF.ACCT.EPRM

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

## Annual Report and Financial Statements for the financial year ended June 30, 2023

Loan: TF B6810 (TF - Trust Fund) | Status: Disbursing | Country: Kenya |  
 Project: P173065 - Financing Locally-Led Climate Action Program

[Loan Overview](#) | 
 [Disbursements](#) | 
 [Audit Submission](#) | 
 [Disbursement Projections](#)

### Important Dates

<b>Approval</b> 03-Nov-2021	<b>Signing</b> 10-Nov-2021	<b>Effective</b> 01-Feb-2022	<b>Closing</b> 31-Dec-2026	<b>Application Deadline</b> 30-Jun-2027
--------------------------------	-------------------------------	---------------------------------	-------------------------------	--

Currency of Commitment : USD

Show amounts in



#### Loan Information (USD)

Signed Amount	12,800,000.00
Cancelled	0.00
Disbursed	5,205,562.01
Undisbursed	7,594,437.99
Special Commitments	0.00
Funds Available	7,594,437.99
Net of Restriction	7,594,437.99

#### Funds Available (USD)

Withdrawal Applications	18,015.81
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>7,576,422.18</b>

#### JSD Equivalents

Original Approved Amount	8,800,000.00
Current Undisbursed	7,594,437.99
Historical Disbursed	5,205,562.01

#### Principal Outstanding

Disbursed	5,205,562.01
Outstanding Pool Units	0.00
Estimate Pool Unit Value	0.00
Deferred Principal	0.00
Actual Obligation	0.00
Repaid	0.00
Prepaid	

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

## Annual Report and Financial Statements for the financial year ended June 30, 2023



Client Connection

Christine Da...

**Loan:** TF B6810 (TF- Trust Fund) | **Status:** Disbursing | **Country:** Kenya

**Project:** P173065 - Financing Locally-Led Climate Action Program

Loan Overview | Disbursements | Audit Submission | Disbursement Projections

Applications | eSignatorie(s) | Beneficiaries | Designated/UN Accounts | Category Schedule | DLI Advance

### Withdrawal Applications

#### Disbursement Milestone

<b>Loan Approval Date</b> 03-Nov-2021	<b>Loan Signing Date</b> 10-Nov-2021	<b>Loan Made Effective</b> 01-Feb-2022	<b>Authorized Signatories Submitted to WB</b> 09-Mar-2023	<b>Authorized Signatories Approved</b> 09-Mar-2023	<b>Loan is Ready for Disbursing Online</b> 11-Aug-2023
--	---	---	--	---	---

Submit Withdrawal Application

### Transaction List

Showing results 1 - 8 of 8 entries

Filter by DA-C

Paid Summary Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAP TF 005 FLLOCA	DA-C	Completed	USD	101,212.43	3	USD	101,212.43	27-Jun-2023	27-Jun-2023	Borrower	27-Jun-2023
WAP 002B	DA-C	Completed	USD	88,822.75	3	USD	88,822.75	17-May-2023	19-May-2023	Borrower	19-May-2023
WAP 003	DA-C	Completed	USD	85,526.83	3	USD	85,526.83	17-May-2023	19-May-2023	Borrower	19-May-2023
WAP 001TF	DA-C	Completed	USD	1,000,000.00	DA-C	USD	1,000,000.00	05-Dec-2022	07-Dec-2022	Borrower	07-Dec-2022

# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

## Annual Report and Financial Statements for the financial year ended June 30, 2023



Client Connection

Christine Da...

Loan: TF B6810 (TF - Trust Fund) | Status: Disbursing | Country: Kenya

Project: P173065 - Financing Locally-Led Climate Action Program

Loan Overview | Disbursements | Audit Submission | Disbursement Projections

Applications | eSignatorie(s) | Beneficiaries | Designated/UN Accounts | Category Schedule | DLI Advance

### Withdrawal Applications

#### Disbursement Milestone

<b>Loan Approval Date</b> 03-Nov-2021	<b>Loan Signing Date</b> 10-Nov-2021	<b>Loan Made Effective</b> 01-Feb-2022	<b>Authorized Signatories Submitted to WB</b> 09-Mar-2023	<b>Authorized Signatories Approved</b> 09-Mar-2023	<b>Loan is Ready for Disbursing Online</b> 11-Aug-2023
--	---	---	--	---	---

Subsidiary Withdrawal Applications

### Transaction List

Showing results 1 - 10 of 11 entries

Filter by DA-C

Documented C Value Date

Search

Borrower Reference	Application			Paid							
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAP 25C	DA-C	Processing by World Bank	USD	18,015.81	3		0.00	20-Jul-2023		Maurice Pedo	10-Aug-2023
WAP 006 TF	DA-C	Draft	USD	651,526.52	3		0.00			Maurice Pedo	29-Jul-2023
WAP TF 005 FLOCA	DA-C	Completed	USD	101,212.43	3	USD	101,212.43	27-Jun-2023	27-Jun-2023	Borrower	27-Jun-2023
WAP 002B	DA-C	Completed	USD	88,822.75	3	USD	88,822.75	17-May-2023	19-May-2023	Borrower	19-May-2023
WAP 003	DA-C	Completed	USD	85,526.83	3	USD	85,526.83	17-May-2023	19-May-2023	Borrower	19-May-2023
WAP 002	DA-C	Deleted	USD	0.00	3		0.00	02-May-2023		Maurice Pedo	02-May-2023
WAP 0011F	DA-C	Completed by WB	USD	1,000,000.00	DA-C		0.00	26-Nov-2022		Maurice Pedo	07-Dec-2022

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Loan: TF B6810 (TF - Trust Fund) | Status: Disbursing | Country: Kenya

Project: P173065 - Financing Locally-Led Climate Action Program

Loan Overview | Disbursements | Audit Submission | Disbursement Projections

Applications | eSignatorie(s) | Beneficiaries | **Designated/UN Accounts** | Category Schedule | DLI Advance

**Designated Account Detail- DA-C**

Account Details

Account Holder	FINANCING LOCALLY-LED CLIMATE ACTIO	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	1,000,000.00
Account Number	XXXXXXXX12	Associated Categories	3 - (G, NCS, OPC, TR & CS)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	1,275,562.01
Documented	275,562.01
Outstanding Balance	1,000,000.00
Waived Documentation Amount	0.00
Transaction in Process	18,015.81

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

RESULTS 1 \* 10 01 10 25

Run Date: 05/07/2023

Run Time: 09:08:24

STATEMENT OF ACCOUNT

PAGE NO: 1

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O. BOX 60000-0200

NAIROBI

ACCOUNT NUMBER : 1000598085

ACCOUNT TITLE : (K) FIN. LOCALLY-LED CLIM ACTION PR

STATEMENT PERIOD: From 01/07/2022

To

30/06/2023

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
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OPENING BAL : 3,002,000.00

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	01/07/2022	FT22182T8NBQ	FUNDING	0.00	798,000.00	3800000
2	22/03/2023	FT23081MBC8Y PA 129646		-3,800,000.00	0.00	0
3	02/06/2023	FT23153F3JL7	FUNDING	0.00	147,000.00	147000
4	22/06/2023	FT23173J7SVR	FUNDING	0.00	553,000.00	700000
5	26/06/2023	FT231772Y7F4	FUNDING	0.00	3,615,000.00	4315000
6	26/06/2023	FT2317743YNX	FUNDING	0.00	2,200,000.00	6515000
7	26/06/2023	FT2317788G4V	FUNDING	0.00	785,000.00	7300000
8	27/06/2023	FT231784681N	FUNDING	0.00	52,800,000.00	60100000
9	29/06/2023	FT23180BRCM5 PA131575		-3,385,139.00	0.00	56714861
10	29/06/2023	FT23180CFCGB PA131580		-65,000.00	0.00	56649861

CLOSING BALANCE : 56649861

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options

Clear Selection

Find

Account	equals	▼	1000598085
Statement From	equals	▼	20220701
Statement To	equals	▼	20230630

TAM.E.STMT.OF.ACCT.EPRM

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

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v. GOK IFMIS comparison Trial Balance (*Where applicable*)

The program operates in the IFMIS under a vote item within the main vote of the Ministry that makes it difficult to extract GOK IFMIS comparison Trial balance as at June 30, 2023. The program Financial statements have been done as per the program ledgers and Interim Unaudited Financial reports as cleared by the World Bank on Quarterly basis. The GOK IFMIS comparison Trial Balance is therefore not necessary.

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