

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 03 DEC 2024

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BY:

Hon. Silvanus Ogoro

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Irene Nduku

**THE AUDITOR-GENERAL**

**ON**

**FINANCING LOCALLY-LED CLIMATE  
ACTION PROGRAM NO. P173065; CREDIT  
NO.IDA 6980-KE; GRANT AGREEMENT  
NO.TF0B6810-KE**

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

**THE NATIONAL TREASURY**

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LIBRARY



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

**PROJECT NUMBER: P173065**

**CREDIT NO. IDA 6980-KE**

**GRANT NO. TF0B6810-KE**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

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**1. Acronyms and Definition 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

*(Projects to include all acronyms and Definition of terms used in the annual report and financial statements)*

## **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

P. O. Box 30007-00100.

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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
Project Coordinator:	The Program Coordinator is <b>Mr Peter Odhengo</b>
Project Financial Management:	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), Government of Sweden (SIDA), Government of Germany(KfW), Government of Netherlands and Government of Kenya (GoK).

**2.3 Project Overview**

Line Ministry and State/ County Department	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)
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.
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Mobilizing resources for climate finance – including leveraging private sector support (ii) Architecture of climate finance – decentralized climate finance (iii) Linking national and county institutions to climate finance sources

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	(iv) Strengthening MDA's and County Governments in Climate Finance (v) Improvement of Food Security and Youth Employment (vi) County Climate Change funds (incentives) Climate Finance Data Tracking and Reporting.
Other important background information of the project	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.
Areas that the project was formed to intervene	National and County Institutional Support and local level Climate Resilience Investments.
Project duration	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 became effective on 1 <sup>st</sup> February 2022 and is expected to take 5 years to 30 <sup>th</sup> June,2027.

**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**

**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> </ul>	The position is responsible for all matters of finance, accounting, internal control, financial, strategic

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			<ul style="list-style-type: none"> <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>	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 County level Coordination.
3	Mr. Abraham Barsosio	Program Manager-County Coordination	<ul style="list-style-type: none"> <li>• MSc. Natural Resources Management</li> <li>• BSC Eco Tourism and Hospitality Management</li> <li>• Environmental Impact Assessment</li> </ul>	Support to Program Management at the National Level Coordination.
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	Mr. 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> </ul>	Monitoring & Evaluation

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			<ul style="list-style-type: none"> <li>• PGD Planning, Management and Evaluation of Rural Development Projects</li> <li>• National Defense Certificate (Kenya)</li> <li>• Strategic Leadership Development Program Course</li> <li>• Senior Management Course</li> </ul>	
8.	Dr. Dan Adino	Social Safeguards Specialist for the SRM Unit	<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 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</li> </ul>	Supports SMR Unit in the implementation and supervision of Social safeguards for FLLoCA Program.
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. Mary Mbenge	Capacity Building Expert for SRM Unit	<ul style="list-style-type: none"> <li>• Masters' Degree in Landscape Ecology and Nature Conservation University of Greifswald, Germany;</li> <li>• BSc. Wildlife Management from Moi University;</li> <li>• Postgraduate short courses including Strategic Leadership and Senior Management Course from Kenya School of Government,</li> <li>• Post Graduate course in Project Planning &amp; Management from Ms TCDC, Climate Change Adaptation in Food Security and Natural Resource Management from The Wageningen UR Center for Development Innovation –</li> </ul>	Support the SRM Unit and Counties in developing SRIM annual Capacity Building (CB) Plans , implementation and Monitoring based on core mandate of SRM unit vis a vis FLLoCA Program.

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			Netherlands, Environmental and Social Safeguards Course from ESAMI University.	
11.	Ms. Selehah Okoth	Environmental Risk Management Specialist	<ul style="list-style-type: none"> <li>• Master of Science in Urban Environmental Planning and Management (Maseno University)</li> <li>• Bachelor of Science in Environmental Studies (Maseno University)</li> <li>• Post Graduate Diploma in Urban Environmental Management and Climate Change (Erasmus Mundus University, NL)</li> <li>• Registered EIA/EA Expert</li> <li>• SEA Expert</li> </ul>	In Charge of Program Environmental Safeguards and Risk Planning, Coordination, Compliance and Monitoring.
12.	Ms. Esther Kivuva	Senior Administrator	<ul style="list-style-type: none"> <li>• Bachelor of Business, Purchasing and Supplies Management</li> </ul>	Office Administrative Support
13.	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 Risks Management

## 2.7 Funding summary

The Project is for a duration of 5(five) years from 2022 to 2027 with an approved budget of US\$ 261.4M equivalent to Kshs 34.0 Billion as highlighted in the table below:

### A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date	
	USD	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	USD	(B')	USD	(A')-(B')
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
International Development Association(IDA)	150,000,000	19,500,000,000	69,050,030	8,640,379,640	80,949,970	10,859,620,360
<b>(ii) Grant</b>						
Government of Sweden (SIDA), Government of Denmark( DANIDA)	21,400,000	2,782,000,000	8,423,310	340,786,961	12,976,690	2,441,213,039
Government of Netherlands	10,000,000	1,300,000,000	-	-	10,000,000	1,300,000,000
<b>(iii) Counterpart funds</b>						
Government of Kenya	80,000,000	10,400,000,000	946,731	123,075,000	79,053,269	10,276,925,000
<b>Total</b>	<b>261,400,000</b>	<b>33,982,000,000</b>	<b>78,420,071</b>	<b>9,104,241,601</b>	<b>182,979,929</b>	<b>24,877,758,399</b>
USD exchange rate = KSh. 130; Euro to USD. is 1.1						

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

**B. Application of Funds**

Application funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date	
					(30th June 2024)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
International Development Association	69,050,030	8,640,379,640	60,983,949	7,927,913,387	8,066,081	712,466,253
<b>(ii) Grant</b>						
Government of Sweden (SIDA), Government of Denmark (DANIDA)	8,423,310	340,786,961	7,460,430	969,855,933	962,880	(629,068,972)
Government of Netherlands	-	-	-	-	-	-
<b>(iii) Counterpart funds</b>						
Government of Kenya	946,731	123,075,000	932,839	121,269,099	13,892	1,805,901
<b>Total</b>	<b>78,420,071</b>	<b>9,104,241,601</b>	<b>69,377,219</b>	<b>9,019,038,419</b>	<b>9,042,852</b>	<b>85,203,182</b>

USD exchange rate = KSh. 130; Euro to USD. is 1.1

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

**2.8 Summary of Overall Project Performance:**

i) *Budget performance against actual amounts for the 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 June 2027. The overall funding for the Program is USD. 251.4M (Government of Kenya = USD. 80M; IDA= USD. 150M; Trust Funds = 31.4M)

**Budget Utilization**

During the year under review, the program received IDA Loan transfer of Ksh. 7,173,223,754, Proceeds from domestic and foreign grant of Ksh. 241,160,761 and Government Counter Part Funds of KSh. 35,000,000. However, it incurred a cumulative expenditure of KSh. 7,384,032,752.

**Receipt Utilization**

During the year under review, the program received IDA Loan transfer of Ksh. 7,173,223,754, Proceeds from domestic and foreign grant of Ksh. 241,160,761 and Government Counter Part Funds of KSh. 35,000,000, against overall budget of KSh. 8,185,000,000. This represented a utilization of 91%.

**Payment Utilization**

The program paid Ksh. 7,384,032,752 during the year under review against a budget of Ksh. 7,956,010,341. This represented utilization of 93%.

ii) Physical progress based on outputs and outcomes 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 3 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. 7,384,032,752 during the year under review against a budget of Ksh. 7,956,010,341. This represented utilization of . The program received Ksh. 7,449,384,515 against a budget of Ksh. 8,185,000,000, this represented a utilization of 91%. During the year 2022-2023, the program paid Ksh. 1,327,755,267 against a budget of Ksh1,486,000,000. The program received IDA loan transfer of Ksh. 1,179,123,377 against a budget of Ksh. 1,300,000,000. This represented a utilization of 91%. Domestic and foreign grant of 99,626,200 against a budget of Ksh. 100,000,000. This represented a utilization of 100%. The GOK transfer was Ksh. 25,000,000 against a budget of Ksh. 86,000,000. This represented a utilization of 29%. This represented utilization of 89%. The program received IDA loan transfer of Ksh. 1,179,123,377 against a budget of Ksh. 1,300,000,000. This represented a utilization of 91%. Domestic and foreign grant of 99,626,200 against a budget of Ksh.100,000,000. This represented a utilization of 100%. The GOK transfer was Ksh. 25,000,000 against a budget of Ksh. 86,000,000. This represented a utilization of 29%. 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%. The program received IDA loan transfer of Ksh. 151,048,195 against a budget of Ksh. 295,000,000. This represented a utilization of 51%. The GOK transfer was Ksh. 23,075,000 against a budget of Ksh. 46,150,000.

This represented a utilization of 50%. 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%. The program received IDA loan transfer of Ksh. 119,486,605 against a budget of Ksh. 131,237,191. This represented a utilization of 91%. The GOK transfer was Ksh. 40,000,000 against a budget of Ksh. 40,000,000. This represented a utilization of 100%. 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%. The program received IDA loan transfer of Ksh.48,584,900 against a budget of Ksh.50,000,000. This represented a utilization of 97%.

iv) *List the implementation challenges and recommend the next steps.*

- i. Multiple events organized by the MDAs within the same period and with similar target audiences. Harmonization of national activities is necessary to avoid duplication
- ii. Delayed disbursement of funds owing to the late approval of the County Government Additional Allocation Bill, meant to provide additional allocation to counties, pursuant to Article 190 and Article 202(2) of the Constitution of Kenya, 2010. Timely approval and disbursement of money is necessary to enable the activities to begin on time.
  - Inadequate full-time availability of seconded CCCU officers for planned activities caused weaknesses in the capacity of CCCUs. Many CCCUs had coordination challenges to execute their mandate. This means there is inadequate technical capacity and knowledge on Climate Change issues. There is need to post more staff and provide further capacity building for the CCCU staff.
  - Procedural delays in transferring funds from the County Revenue Fund (CRF) account to the Climate Change Fund Special Purpose Account (SPA) at the Central Bank of Kenya (CBK): Spending of the funds from the Special Purpose Account proved to be a challenge for project implementation in some counties. The PIU need to work with NT to ensure seamless flow of funds.
  - Inadequate resources to cover all the wards in the counties; Stakeholder Engagement forum are key to coordinated, financing, planning and implementation of climate actions. Public Private Partnership need to be strengthened as a private sector can play a key role in the project management; **Community engagement and participation is also key for success of project implementation.**
  - Climate change Steering committee members and Assembly committee members are not conversant with Climate Change issues. There is need to roll out capacity building to other committees.
  - Long delays in processing facilitation for approved activities. The PIU need to improve on approvals, procurements and payments, and future planning should factor in more time for procurement, mobilization, and follow-up.
  - Lack of timely and free flow of information which hindered effective logistical planning and synergy among the implementers. Need to improve on approvals, procurements and payments. Need to align MDAs workplans to those of the counties. Timely planning and implementation of projects is critical for success.
  - Community expectation is too high. The PIU and the counties need to conduct adequate public sensitization on the program and also to ensure that there is project ownership

**2.9 Summary of Project Compliance:**

The were no non – compliance issues raised during the 12 months’ period to June 30, 2024.

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

#### **Introduction**

*Section 81(2)(f) /Section 164 (2)(f)* of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national/county government entity's performance against predetermined objectives at the end of each financial year.

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

**Deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risks.**

#### **Progress on the attainment of strategic development objectives**

To implement and cascade 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 to track progress and performance measurement.

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Below, we provide the progress on attaining the stated objectives:

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Financing Locally Led Climate Action Program	Deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risks	Delivered locally-led climate resilience actions	Number of rural wards benefitting from Program-funded functioning resilience investments in the agriculture, environment, water, or other prioritized sectors (Number)	1,549 sub-projects have been funded by counterpart CCCF resources in 30 counties across add wards and are at different implementation stages (sectoral grouping: 29% agriculture, 35% environmental 31% water, 5% energy)
		Strengthened county government capacity to manage climate risk	Counties' average Annual Performance Assessment score (Percentage)	Year 1 result reflects the first OAG-run APA results which is 61%
		Strengthened national government capacity to manage climate risk	Annual national entity capacity building plan delivered (Percentage)	The result reflects the average delivery rate of MDAs i.e 47%

		<p>County institutional capacity built for locally-led climate action</p>		<p>In YR1, all counties but Nairobi and Mombasa met the MACs for YR1 (APA-verified)                  In YR2, all counties but Nairobi, Mombasa, and Kiambu met the MACs for YR2 (APA-verified)                  YR3 reflects all counties except Saiya, Wajir, Kilifi, Mandera, Mombasa, and Nairobi counties                  Mombasa signed an Act on June 18, 2024 and it needs to sign the participation agreement to qualify for a CCIS grant.                  Nairobi is yet to pass the Climate Change Act and</p>
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				sign the agreement.
		Developed locally-led climate resilience action	Participating counties with County Climate Change Action Plans developed through participatory methodologies and approved (Number)	As confirmed by the December 2023 APA. Reflects all counties except Nairobi and Mombasa developed the County Climate Change Action Plans
		Capacity developed for National government Agencies in Climate Resilience Action	National and county level stakeholders trained on the National Social Risk Management Framework (Text)	The policy is awaiting Cabinet approval, after which stakeholders will be sensitized on it.

#### **4. Environmental and Sustainability Reporting**

To address these weaknesses, the Program strengthens county level systems to manage climate resilience actions' risks. National government officers at the county level, such as social development, labor, and gender officers and county officers, shall be involved in managing the social risks of the Program. The Program collaborates with the NEMA to build the capacity of counties on climate resilience actions' screening, preparation of environmental and social assessment documents, and monitoring of the CGs Environmental and Social Management Plans during implementation. Also, the Program collaborates with the DOSHS to enhance the capacity of the counties for community OHS, develop an OHS checklist for minor civils works, and train the environmental and social focal points. The Program support the strengthening of the TNT&P and the counties' social and environmental risk management systems in all counties. This include the recruitment of an environmental and social specialist at the TNT&P PIU and social and environmental safeguards focal points in each county. The Program excludes high risks projects (projects that have significant negative environmental and social impacts that are sensitive, diverse, or unprecedented). The county-level environmental and social focal points are guided by the Program's Environmental and Social Manual, annexed to the POM, in screening for exclusion. Moreover, the Manual will provide guidance for the rigorous sub-project screening of remaining environmental and social risks.

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

The Program facilitates environmental sustainability through a responsible management of natural resources to fulfil current needs without compromising the ability of future generations to meet theirs.

##### **ii. Environmental performance**

Some of the successes of the program include;

- i Environmental and Social Risk Management (ESRM) Manual developed and in use.
- ii E&S focal persons in the CCCUs (**97No.**), NEMA County Directors (**47No.**), DOSHS Directors (**23No.**) and County Social Development Officers (**24No.**) trained on the use of the manual.

- iii 47 County Environmental and Social focal persons appointed and retrained on ESRM Manual.
- iv 47 Grievance Risk Management (GRM) focal persons in place.
- v Screening Checklist reviewed and administered on the Sub-Projects being implemented at the ward level. This was done by a panel based team from NEMA, DOSHS, SRM, PIU and the County teams.
- vi Environmental and Social Impact Assessment Compliance Monitoring Tool developed and tested in the field.
- vii Induction of County GRM focal Persons, including Environmental and Social Safeguards was done. 178 county officers attended.
- viii Development and dissemination of Model SEAH and CA Policies, Labor procedures and training on going.
- ix Update of the Stakeholder Engagement Plan and Rollout of County SEPS Workshops were commenced.

### **iii.Employee welfare**

The Program:

- Recognises employee recruitment and selection that is based on merit that includes skills, experience and ability to perform the job. At the same time, employees receive fair treatment and with respect.
- Provides employees with fair opportunities for training and development based on their strengths and needs to help them achieve their full potential.
- Complies with Labour Laws including *compliance with the Occupational Safety and Health Act of 2007 (OSHA)*

**iv. Marketplace practices-**

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

- The Program undertakes procurement activities through an annual Procurement Plan and workplan approved by the World Bank and the National Treasury.
- Procurement under the Program's IPF component follows the World Bank's "Procurement Regulations for IPF Borrowers" First Published July 2016 and revised Fifth Edition September 2023 ("Procurement Regulations")
- Procurement under the PforR component is undertaken under the Public Procurement and Asset Disposal Act, 2015 and the attendant Regulations.
- The Program enhances transparency, competitiveness and participation of suppliers in the procurement process through advertisement of procurement opportunities through the Public Procurement Information Portal, National Treasury's website, UNDB online and the World Bank's internal website.
- Procurement awards are available at the Public Procurement Information Portal and the World Bank's website.
- Payment of goods and services supplied under the Program is through the signed contract milestones and completed agreed deliverables.

**b) Responsible ethical practices**

- Suppliers under the Program commit to observe all laws governing Fraud and Corruption through the contracts signed under FLLoCA.
- The Program actively engages suppliers through a Grievance Redress Mechanism to promptly address any complaint arising out of a procurement process.
- Suppliers are sensitized on the process of submitting procurement related complaints through the Intention to award letters.
- Prior to contract signing, successful suppliers disclose information on their Beneficial Ownership.

**c) Regulatory impact assessment**

To safeguard citizen and stakeholder rights, some contracts require the contractor/consultant to submit a Sexual Exploitation and Abuse (SEA) and/or Sexual Harassment (SH) Performance Declaration, Environmental Impact Assessment certificate.

**v. Community Engagements**

Community engagement was witnessed during the Participatory Climate Risk Assessment. The PCRA process was marked by the following steps:

- i. Started in April 2022 with a pilot in Vihiga County which was concluded in October 2022.
- ii. Counties were clustered into five clusters, and technical teams from the Project Implementation Unit (PIU), County Climate Directorate (CCD), Ministries, Departments, and Agencies (MDAs), Council of Governors (CoG), Civil Societies, and the Bank team supported the clusters to conduct the Participatory Climate Risk Assessment (PCRA).
- iii. 44 counties successfully submitted the PCRA and CCAP Reports on March 31, 2023. The Initial Annual Performance Assessment was carried out in early June 2023 in the 44 counties that met the Minimum Performance Conditions to access the Climate Resilience Investment (CCRI) Grant for the financial year 2023-2024.

**5. Statement of Project Management Responsibilities**

**The Principal Secretary** for the National Treasury, the Program Coordinator and the Program Manager-Finance & Strategy Financing Locally-Led Climate Action Program are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for the financial year ended on June 30, 2024.

This responsibility includes (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of 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 (v) 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 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 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 the Project's transactions during the financial year ended June 30, 2024, 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 for Financing Locally-Led Climate Action Program 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 and 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 for Financing Locally-Led Climate Action Program 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, the Program Coordinator and the Program Manager-Finance & Strategy for Financing Locally-Led Climate Action Program on 12<sup>th</sup> September, 2024 and signed by:

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

12/9/24  
Date:

\_\_\_\_\_  
**Peter Odhengo**  
**Program Coordinator**

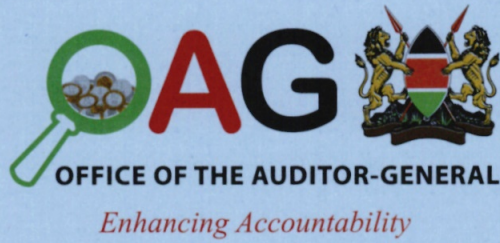
  
\_\_\_\_\_  
Date: 12/09/2024

  
\_\_\_\_\_  
**Maurice Pedo, PhD**  
**ICPAK NO. 4037**  
**Program Manager-F&S**

12/09/2024  
Date:

# REPUBLIC OF KENYA

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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
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-KE FOR THE YEAR ENDED 30 JUNE, 2024 - 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for specific issues, the financial statements present a true and fair view in accordance with the applicable financial reporting framework. The Qualified Opinion indicates that the financial statements are to a large extent in agreement with the books of accounts and the underlying records, except for a few cases where material misstatements or omissions were noted in the books of accounts and the financial statements. The issues though material, are not widespread or persistent.

The Qualified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the Effectiveness of Internal Controls, Risk Management and Governance.

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

### Qualified 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 31, which comprise of the statement of financial assets as at 30 June, 2024, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial position of Financing Locally-Led Climate Action Program as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do 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 and 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.

### Basis of Qualified Opinion

#### 1. Variances in the Cumulative Purchase of Goods and Services

The statement of receipts and payments reflects cumulative purchase of goods and services amount of Kshs.1,011,046,856. However, Note 6 to the financial statements reflects an amount of Kshs.999,168,431 for the same component resulting in an unexplained variance of Kshs.11,878,425.

In the circumstances, the accuracy and completeness of cumulative purchase of goods and services amount of Kshs.1,011,046,856 could not be confirmed.

#### 2. Unaccounted for Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities of Kshs.6,638,500,020 which includes transfers of Kshs.1,677,103,679 to ten (10) Counties (Kilifi, Nakuru, Isiolo, Meru, Samburu, Uasin Gishu, Baringo, Laikipia, Narok and Homa Bay) as disclosed in Note 9 to the financial statements. However, the ten (10) Counties did not submit separate Financing Locally-Led Climate Action County Fund financial statements for audit.

In the circumstances, the accountability of transfers to other Government entities of Kshs.1,677,103,679 could not be confirmed.

### **3. Domestic Travel and Subsistence Allowance**

#### **3.1 Overstatement of the Expenditure**

The statement of receipts and payments reflects purchase of goods and services of Kshs.586,741,387 which includes domestic travel and subsistence allowance of Kshs.421,351,240 as disclosed in Note 6 to the financial statements. Included in the amount is Kshs.94,478,959 for allowances paid after 30 June, 2024. However, the amount has been expensed during the year under review. This was contrary to cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS) in which the financial statements have been prepared.

#### **3.2 Unsupported Expenditure**

The financial statement at Note 6 reflects domestic travel and subsistence expenditure of Kshs.421,351,240. However, the General Ledger provided for audit has a balance of Kshs.310,182,781 resulting in an unexplained variance of Kshs.111,168,459. In addition, the ledger has negative balances totalling Kshs.16,609,878 that have been offset against the payments but have no corresponding balances to warrant the offset. No explanation has been provided for these negatives.

In the circumstances, the accuracy and regularity of domestic travel and subsistence allowance could not be confirmed.

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 qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final total receipts budget of Kshs.8,185,000,000 against actual receipts of Kshs.7,449,384,515 resulting in an under-funding of Kshs.735,615,485 or 9% of the budget. However, the Project spent an amount of Kshs.7,384,032,752 against actual receipts of Kshs.7,449,384,515 resulting in an under-utilization of Kshs.65,351,763 of the budget.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

## **Key Audit Matters**

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

## **Other Information**

### **Conclusion**

The Management is responsible for the other information set out on page iii to xxiii which comprise of Project Information and Overall Performance, Statement of Performance against Project's Predetermined Objectives, Environment and Sustainability reporting and Statement of Project Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Financial Reporting Requirements**

The Government of Kenya through the National Treasury entered into a Financing Agreement with the International Development Agency (IDA) on 10 November, 2021. The National Treasury in turn entered in subsidiary Financing Agreements with forty-five (45) County Governments for implementation of Financing Locally Led Climate Action Program (FLLoCA) which included a condition that the County Governments adhere to the Program Operation Manual (POM). One of the conditions in POM was that the County Governments are required to prepare individual financial statements and submit them to the Auditor-General by 30 September of each year. The Office however, noted that by 30 September, 2024 twenty one (21) counties with total disbursement of

Kshs.3,007,330,722 had not submitted their financial statements to the Auditor-General and as at the time of the report, ten (10) County Governments had not submitted the financial statements with total disbursements of Kshs.1,677,103,679. The County Governments financial reports would also be used in the annual performance assessment audit in the assessment of economy, efficiency and effectiveness of the program.

In the circumstances, there has been a breach of POM by the Counties and the funds disbursed by these counties have not been accounted for in line with the terms of the subsidiary Financing Agreement.

## **2. Lack of Updated Staff Establishment and Remuneration Structure Conversion**

The statement of financial performance reflects compensation to employees amount of Kshs.85,357,995 as disclosed in Note 5 to the financial statements. The existing staff establishment had an approved workforce of fourteen (14) officers. However, review of payroll and staff records revealed a workforce of 17 employees with an additional deployed staff of eight (8) and nineteen (19) interns all totalling forty-four (44). Further, the grading structure for the program was not approved and employees were being paid based on predetermined rates. This was contrary to Program implementation manual on how officers in the program are to be remunerated considering that the structure being used is not approved according to the existing PSC guidelines and regulations.

In the circumstances, the propriety and completeness of compensation to employees amount of Kshs.85,357,995 could not be confirmed.

## **3. Non-Payment of Top Up for Deployed and Seconded Employees**

The statement of financial performance reflects compensation to employees amount Kshs.85,357,995 as disclosed in Note 5 to the financial statements relating to Program contracted staff. Review of employees' records revealed that eight (8) officers were deployed and seconded to the FLLoCA Program without clear terms on duration of secondment. Further, the eight (8) seconded and deployed staff were entitled to a top up of their salary in line with the existing salary and grading structure of the program. However, no top up of salary to the eight (8) deployed and seconded staff was paid during the year under review.

In the circumstances, the Program Management was in breach of regulations.

## **4. Irregularities in Human Capital**

Review of payroll and human resource records revealed that two (2) employees without certificate of disability were above sixty (60) years of age at the time of audit in October, 2024. Further, another one (1) employee was attaining age of sixty (60) years during October 2024 and there was no evidence of succession plans for the three (3) employees. In addition, the Program had nineteen (19) interns who outnumbered the seventeen (17) contracted Program staff and seven (7) interns had been in the Program beyond the stipulated timeline of not exceeding one year.

In the circumstances, the Management was in breach of the law.

## **5. Un-Refunded AIEs**

The statements of financial assets and liabilities reflects account receivables balance of Kshs.59,124,884 as disclosed in Note 16 to the financial statements. The amount comprised of Kshs.42,875,240 and Kshs.16,249,644 in respect of disbursement for CCD for Africa climate change and Council of Governor (COG) respectively. Review of documents revealed that the whole amount of Kshs.59,124,884 remained unutilized at close of year under review. However, the amount had not been surrendered to the Program at close of audit exercise. This was contrary to AIEs Framework Note 7 that states that “at the end of financial, any unspent balance should be returned to FLLoCA Program Bank Account on or Before 15 June each year. No explanation was given for failure to refund the amount.

In the circumstances, the value for Kshs.59,124,884 unutilized could not be confirmed and Management was in breach of the law.

## **6. Irregular Payment of Staff Gratuity**

Annex 4(b) to the financial statements reflects analysis of pending staff bills amounting to Kshs.12,492,100 relating to staff gratuity. Out of this amount, Kshs.10,440,000 was paid in October 2024. This was contract to the provisions of staff contracts which states that the gratuity for PMU officers is paid on agreed gross salary month rate and end of contract gratuity of 15% of basic monthly salary per year worked.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Slow Implementation of the IPF Activities**

The FLLoCA program through the Investment Project Financing (IPF) component endeavours to strengthen and foster a cooperative relationship between the National level

Ministries, Departments and agencies (MDAs) and County Governments in planning and monitoring resilience investments, all while implementing them hand in hand with local communities. The Agency report provided by management revealed that sub-component 1, which focuses on capacity and coordination support, was allocated Kshs.782,602,560. However, by the end of the financial year, only Kshs.52,034,295 had been utilized by the National Level MDAs, leading to an under-absorption of Kshs.405,092,857. No explanation has been given for the failure to promptly implement the activities outlined in the annual work plan, which may jeopardize the achievement of the Program's objectives before the project closes.

In the circumstances, effectiveness in strengthening and fostering cooperative between the National level MDAs and County Governments in planning and monitoring resilience investments could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit; In my opinion, except for the matter described in the Basis for Qualified Opinion, I confirm that;

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

The International Development Association (IDA) and Credit Facility Agreement No. IDA 6980-KE dated 10 November, 2021 requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Financing Locally-Led Climate Action Program compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **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 continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to 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**

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

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

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

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

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

**Nairobi**

**20 November, 2024**

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**


**7. Statement of Receipts and Payments for the year ended 30th June 2024**


Note	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	Cumulative to date (from Inception)
	2023-2024 Kshs.	Kshs.	Kshs.	2022-2023 Kshs.	Kshs.	Kshs.	Kshs.
<b>Receipts</b>							
Transfer from Government entities	1	35,000,000	-	35,000,000	25,000,000	-	123,075,000
Proceeds from domestic and foreign grants	2	241,160,761	-	241,160,761	99,626,200	-	340,786,961
Loans from external development partners	3	7,173,223,754	-	7,173,223,754	1,179,123,377	-	8,640,379,640
<b>Total receipts</b>		<b>7,449,384,515</b>	<b>-</b>	<b>7,449,384,515</b>	<b>1,303,749,577</b>	<b>-</b>	<b>9,104,241,601</b>
<b>Payments</b>							
Compensation of employees	5	85,357,995	-	85,357,995	82,293,328	-	296,957,803
Purchase of goods and services	6	586,741,387	-	586,741,387	263,596,719	-	1,011,046,856
Social security benefits	7	1,274,767	-	1,274,767	117,720	-	1,613,887
Acquisition of non-financial assets	8	72,158,582	-	72,158,582	2,747,500	-	91,919,852
Transfers to other Government entities	9	6,638,500,020	-	6,638,500,020	979,000,000	-	7,617,500,020
<b>Total Payments</b>		<b>7,384,032,752</b>	<b>-</b>	<b>7,384,032,752</b>	<b>1,327,755,267</b>	<b>-</b>	<b>9,019,038,419</b>
<b>Surplus/(deficit)</b>		<b>65,351,763</b>		<b>65,351,763</b>	<b>(24,005,690)</b>		<b>85,203,182</b>


**Note**

An amount of Ksh.94, 478,959 for allowances on services incurred by June 30, 2024 were in transit by June 30, 2024. The schedule to the effect has been provided for the audit process.

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**  
 12/9/24

  
**Peter Odhengo**  
**Program Coordinator**

  
**Maurice Pedo, PhD**  
**ICPAK NO. 4037**  
**Program Manager-F&S**

Date:

Date: 12/09/2024

Date: 12/09/2024

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**8. Statement of Financial Assets and Liabilities as at 30<sup>th</sup> June 2024**

Description	Note	2023-2024 KSh.	2022-2023 KSh.
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents	11	23,000,098	19,851,419
Imprests and Advances			
<b>Total Financial Assets(A)</b>		<b>23,000,098</b>	<b>19,851,419</b>
Accounts Receivables	16	59,124,884	393,916
Imprest and Advances	16A.	3,078,200	6,925,700
<b>Total Financial Assets</b>		<b>85,203,182</b>	<b>27,171,035</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention		-	-
Total Financial Liabilities (B)		-	-
<b>Net Financial Assets(A-B)</b>		<b>85,203,182</b>	<b>27,171,035</b>
<b>REPRESENTED BY:</b>			
Fund balance b/fwd.	14	19,851,419	51,176,726
Prior Year Adjustment		-	-
Surplus/(Deficit) for the year		65,351,763	(24,005,691)
<b>NET FINANCIAL ASSETS</b>		<b>85,203,182</b>	<b>27,171,035</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/09/2024 2024 and signed by:

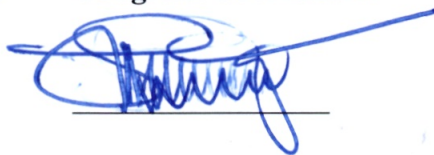


**Chris Kiptoo, PhD, CBS**  
**Principal Secretary/NT**



Date:

**Peter Odhengo**  
**Program Coordinator**



Date:




**Maurice Pedo, PhD**  
**ICPAK NO. 4037**  
**Program Manager-F&S**

Date: 12/09/2024

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**


**9. Statement of Cash flows for the year ended 30<sup>th</sup> June 2024**

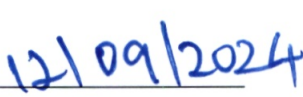
Description	Note	2023-2024 KSh.	2022-2023 KSh.
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from Government entities	1	35,000,000	25,000,000
Proceeds from domestic and foreign grants	2	241,160,761	99,626,200
Miscellaneous receipts	4	-	-
Total Receipts		<b>276,160,761</b>	<b>124,626,200</b>
<b>Payments</b>			
Compensation of employees	5	(85,357,995)	(82,293,328)
Purchase of goods and services	6	(586,741,387)	(263,593,719)
Social Security benefits	7	(1,274,767)	(117,720)
Transfer to other government entities	9	(6,638,500,020)	(979,000,000)
Other grants and transfers	10	-	-
Total Payments		<b>(7,311,874,169)</b>	<b>(1,325,007,767)</b>
<b>Net Receipts/(Payments)</b>			
<b>Adjustments during the year</b>			
<b>Prior year adjustments</b>			
Decrease/( Increase )in accounts receivables	16	(59,124,884)	(393,916)
Decrease/( Increase )in imprests & advances	16A.	(3,078,200)	(6,925,700)
Increase/ ( Decrease ) in accounts payables		-	-
<b>Net cash flow from operating activities</b>		<b>(7,097,916,492)</b>	<b>(1,207,307,267)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non- financial assets	8	(72,158,582)	(2,747,500)
<b>Net cash flows from Investing Activities</b>		<b>(72,158,582)</b>	<b>(2,747,500)</b>
<b>Cashflow from financing activities</b>			
Proceeds from foreign borrowings	3	7,173,223,754	1,179,123,377
<b>Net cashflow from financing activities</b>		<b>7,173,223,754</b>	<b>1,179,123,377</b>
<b>Net increase in cash and cash equivalent</b>			
<b>Cash and cash equivalent at the beginning of the year</b>		<b>19,851,419</b>	<b>51,176,726</b>
<b>Cash and cash equivalent at the end of the year</b>		<b>23,000,098</b>	<b>19,851,419</b>

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

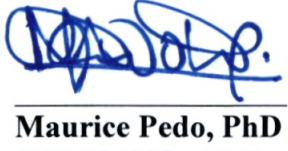


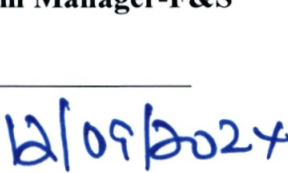
Date:

  
**Peter Odhengo**  
**Program Coordinator**



Date:

  
**Maurice Pedo, PhD**  
**ICPAK NO. 4037**  
**Program Manager-F&S**



Date:

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2024**

	Original Budget a KSh.	Adjustment b KSh.	Final Budget c=a+b KSh.	Actual on comparable basis d KSh.	Budget utilization difference e=c-d KSh.	% of utilization f=d/c% %
<b>RECEIPTS</b>						
Transfer from Government Entities	50,000,000	(15,000,000)	35,000,000.00	35,000,000	-	100%
Proceeds from domestic and foreign grant	100,000,000	150,000,000	250,000,000.00	241,160,761.00	8,839,239	96%
Proceeds from borrowings-IDA Loan	3,457,210,000	4,442,790,000	7,900,000,000	7,173,223,754	726,776,246	91%
Miscellaneous receipts						
<b>TOTAL RECEIPTS</b>	<b>3,607,210,000</b>	<b>4,577,790,000</b>	<b>8,185,000,000</b>	<b>7,449,384,515</b>	<b>735,615,485</b>	<b>91%</b>
<b>PAYMENTS</b>						
Compensation to employees	135,188,397	-	135,188,397	85,357,995	49,830,402	63%
Purchase of goods & services	1,041,225,639	-	1,041,225,639	586,741,387	454,484,252	56%
Social Security benefits	1,296,305	-	1,296,305	1,274,767	21,538	98%
Acquisition of non-financial assets	73,800,000	-	73,800,000	72,158,582	1,641,418	98%
Transfers to other Government Entities	6,704,500,000		6,704,500,000	6,638,500,020	65,999,980	99%
Other grants and transfers						
<b>TOTAL PAYMENTS</b>	<b>7,956,010,341</b>	<b>-</b>	<b>7,956,010,341</b>	<b>7,384,032,752</b>	<b>571,977,589</b>	<b>93%</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>(4,348,800,341)</b>		<b>228,989,659</b>	<b>65,351,763</b>	<b>163,637,896</b>	

Note: The Significant budget utilization/ performance differences in the last column are explained in Annex 2 to these statements



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



Date:



**Peter Odhengo**  
Program Coordinator

Date: 12/09/2024



**Maurice Pedo, PhD**  
ICPAK NO. 4037  
Program Manager-F&S

Date: 12/09/2024

**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), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

**d) Recognition of receipts**

**Financing Locally –Led Climate Action Program** recognizes all receipts from various sources when an event occurs, and the related cash is received.

**i) Transfers from the Exchequer**

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

**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**

This includes Appropriation-in-Aid and relates to receipts such as proceeds from the disposal of assets and the sale of tender documents. These are recognized in the financial statements when 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 payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/donation in kind, such grants are recorded upon receipt of the grant item and its value determined. The transaction date 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 the reporting date 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. The funding summary analyzes the Project's undrawn external assistance.

**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, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments when the goods/services are consumed and paid for. If not paid for when 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)**

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

**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

The payment on the 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 a receipt and as a payment. A fixed asset register is maintained by each public entity, and a summary is provided for consolidation purposes. This summary is disclosed as an annexure to the consolidated financial statements.

**f) In-kind donations**

In-kind contributions are donations 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**Significant Accounting Policies (Continued)**

**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.

**Significant Accounting Policies (Continued)**

**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 Entity*) 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 are 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*.

**Significant Accounting Policies (Continued)**

**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 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 recognized 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, 2024.

**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 xx of these financial statements*.

**12. Notes to the Financial Statements**

**1. Transfers from Government entities**

These represent counterpart funding and other receipts from the government as follows:

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>	<b>Cumulative to date (from Inception)</b>
<b>Counter Part funding through The National Treasury and Economic Planning</b>			
Counter Part funds Quarter 1 25.09.2023	25,000,000	12,500,000	
Counter Part funds Quarter 2	-	12,500,000	
Counter Part funds Quarter 3 26.01.2024	10,000,000	-	
Counter Part funds Quarter 4	-	-	123,075,000
<b>Total (See Annex 3)</b>	<b>35,000,000</b>	<b>25,000,000</b>	<b>123,075,000</b>

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

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

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

		2023-2024					2022-2023	Cumulative to date
Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment	Grants received in kind	Total Amount(Ksh.)	Total Amount(Ksh.)	
		USD.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Grants received from bilateral donors</b>								
Government of Denmark-Danida, Government of Sweden-Sida	25.08.2023	553,578	79,681,991	0	-	79,681,991		
	08.11.2023	131,000	19,816,370	0	-	19,816,370		
	19.06.2024	1,100,000	141,662,400	0	-	141,662,400	99,626,200	340,786,961
		<b>1,784,578</b>	<b>241,160,761</b>		-	<b>241,160,761</b>	<b>99,626,200</b>	<b>340,786,961</b>

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

**3. Loan from External Development Partners**

During the financial period to 30 June 2024, we received funding from development partners in the form of loans negotiated by the National Treasury, as detailed in the table below:

Description		2023-2024				2022-2023	Cumulative 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.	
<b>Loans Received from Multilateral Donors (International Organizations)</b>							
<b>International Development Association (IDA)</b>	25.08.2023	110,190	15,860,810	0	15,860,810		
	22.09.2023	445,000	64,703,000	0	64,703,000		
	04.12.2023	1,000,000	152,710,000	0	152,710,000		
	17.01.2024	490,000	77,849,289	0	77,849,289		
	23.02.2024	130,000	20,742,748	0	20,742,748		
	07.03.2024	250,000	35,897,275	0	35,897,275		
	18.03.2024	203,890	27,440,327	0	27,440,327		
	03.06.2024	260,000	33,923,162	0	33,923,162		
	28.03.2024	21,578,500	2,875,712,749	0	2,875,712,749		
	03.06.2024	750,000	97,855,275	0	97,855,275		
	19.06.2024	24,914,000	3,208,524,576	0	3,208,524,576		
	26.06.2024	4,007,000	515,954,543	0	515,954,543		
	03.01.2024	300,000	46,050,000	0	46,050,000		
<b>TOTAL</b>		<b>54,438,580</b>			<b>7,173,223,754</b>	<b>1,179,123,377</b>	<b>8,640,379,640</b>

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

**4. Miscellaneous receipts**

During the Financial period to June 2024, we did not have any miscellaneous receipts.

**5. Compensation to Employees**

Description	2023/2024			2022/2023	Cumulative to date
	Payments made by the project in cash	Payments made by third parties	Total Payments	Total Payments	
	KSh.	KSh.	KSh.	KSh.	
Basic Salary for Contracted Staff	83,791,890	-	83,791,890	63,330,308	275,858,778
Compulsory national social security contributions	171,720	-	171,720	117,720	510,840
Compulsory national health insurance schemes	268,500	-	268,500	185,300	802,300
Other personnel payments-Staff Service Gratuity	-	-	-	18,660,000	18,660,000
NITA	1,300	-	1,300	-	1,300
Housing Levy	1,124,585	-	1,124,585	-	1,124,585
<b>Total</b>	<b>85,357,995</b>	<b>-</b>	<b>85,357,995</b>	<b>82,293,328</b>	<b>296,957,803</b>

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

**6. Purchase of Goods and Services**

Description	2023/2024			2022/2023	Cumulative to date
	Payments made by the project in cash	Payments made by third parties	Total Payments	Total Payments	
	KShs.	KShs.	KShs.	KShs.	
Utilities, supplies and services	5,759,472	-	5,759,472	1,115,586	6,875,058
Communication, supplies and services	-	-	-	3,999,993	3,999,993
Domestic travel and subsistence	421,351,240	-	421,351,240	182,599,921	678,010,326
Foreign travel and subsistence	52,734,574	-	52,734,574	22,486,192	99,095,739
Printing, advertising and information supplies	8,367,523	-	8,367,523	2,132,309	15,351,238
Office Rent	5,078,450	-	5,078,450	2,031,380	7,109,830
Training payments	71,022,156	-	71,022,156	35,191,333	117,616,060
Motor Vehicle Fuel and Lubricants	11,000,000	-	11,000,000	2,000,000	13,000,000
Routine Maintenance-Vehicle and other transport equipment	88,100	-	88,100	808,654	896,754
Hospitality supplies and services	3,052,754	-	3,052,754	1,402,621	6,214,809
Insurance Cost	5,273,369	-	5,273,369	0	5,273,369
Consulting services	3,013,750	-	3,013,750	9,828,730	32,655,892
Rentals of produced assets	-	-	-	0	3,903,684
Other operating payments	-	-	-	0	9,165,680
<b>Total</b>	<b>586,741,387</b>	<b>-</b>	<b>586,741,387</b>	<b>263,596,719</b>	<b>999,168,431</b>

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

**7. Social Security Benefits**

Description	2023/2024			2022/2023	Cumulative to date
	Payments made by the project in cash	Payments made by third parties	Total Payments	Total Payments	
	KShs.	KShs.	KShs.	KShs.	
Employer social benefits in cash and in kind	157,680	-	157,680	117,720	496,800
Housing Levy Employer Contribution	1,117,087	-	1,117,087	-	1,117,087
<b>Total</b>	<b>1,274,767</b>	<b>-</b>	<b>1,274,767</b>	<b>117,720</b>	<b>1,613,887</b>

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

Description	2023/2024			2022/2023	Cumulative to date
	Payments made by the project in cash	Payments made by third parties	Total Payments	Total Payments	
	KShs.	KShs.	KShs.	KShs.	
Purchase of vehicles & other transport equipment	55,761,503	-	55,761,503	-	64,930,703
Purchase of office furniture & general equipment	16,397,079	-	16,397,079	2,747,500	26,989,158
<b>Total</b>	<b>72,158,582</b>	<b>-</b>	<b>72,158,582</b>	<b>2,747,500</b>	<b>91,919,861</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

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

**9. Transfers to other Government Entities**

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

2023/24					2022/23	Cumulative to date	
P4R DISBURSEMENT TO COUNTIES FOR CCRI			3RD TRANCHE CCIS GRANT FOR THE YEAR 2023/2024	TOTAL PAYMENTS			
IDA			IDA				
		1ST TRANCHE AMOUNT(K SH.)	2ND TRANCHE AMOUNT(KSH. )	3rd TRANCHE AMOUNT(KS H.)	AMOUNT(KS H.)	Total Payments AMOUNT(K SH.)	AMOUNT(K SH.)
COUNTY							
1	LAMU	29,598,057	29,598,057	11,000,000	70,196,114	22,000,000	92,196,114
2	KIRINYAGA	41,716,020	41,716,020	11,000,000	94,432,040	22,000,000	116,432,040
3	TAITA TAVETA	42,026,751	42,026,751	11,000,000	95,053,502	22,000,000	117,053,502
4	EMBU	45,473,323	45,473,323	11,000,000	101,946,646	22,000,000	123,946,646
5	LAIKIPIA	46,624,873	46,624,873	11,000,000	104,249,746	22,000,000	126,249,746
6	ELGEYO MARAKWET	46,943,765	46,943,765	11,000,000	104,887,530	22,000,000	126,887,530
7	THARAKA NITHI	46,994,888	46,994,888	11,000,000	104,989,776	22,000,000	126,989,776
8	NYERI	49,227,514	49,227,514	11,000,000	109,455,028	22,000,000	131,455,028
9	KIAMBU	49,789,363	49,789,363	11,000,000	110,578,726	11,000,000	121,578,726
10	ISIOLO	50,570,894	50,570,894	11,000,000	112,141,788	22,000,000	134,141,788
11	NYANDARU A	52,268,976	52,268,976	11,000,000	115,537,952	22,000,000	137,537,952
12	SAMBURU	52,816,262	52,816,262	11,000,000	116,632,524	22,000,000	138,632,524
13	NYAMIRA	52,846,830	52,846,830	11,000,000	116,693,660	22,000,000	138,693,660
14	VIHIGA	53,355,200	53,355,200	11,000,000	117,710,400	22,000,000	139,710,400
15	MURANGA	55,364,807	55,364,807	11,000,000	121,729,614	22,000,000	143,729,614
16	KISUMU	55,427,000	55,427,000	11,000,000	121,854,000	22,000,000	143,854,000
17	SIAYA	55,573,505	55,573,505	-	111,147,010	22,000,000	133,147,010
18	UASIN GISHU	56,028,253	56,028,253	11,000,000	123,056,506	22,000,000	145,056,506

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2024**

19	KWALE	58,905,864	58,905,864	11,000,000	128,811,728	22,000,000	150,811,728
20	TANA RIVER	61,249,435	61,249,435	11,000,000	133,498,870	22,000,000	155,498,870
21	KERICHO	64,741,764	64,741,764	11,000,000	140,483,528	22,000,000	162,483,528
22	BOMET	65,063,344	65,063,344	11,000,000	141,126,688	22,000,000	163,126,688
23	BARINGO	65,402,191	65,402,191	11,000,000	141,804,382	22,000,000	163,804,382
24	WEST POKOT	66,590,372	66,590,372	11,000,000	144,180,744	22,000,000	166,180,744
25	NANDI	68,456,055	68,456,055	11,000,000	147,912,110	22,000,000	169,912,110
26	KAJIADO	68,755,728	68,755,728	11,000,000	148,511,456	22,000,000	170,511,456
27	BUSIA	70,317,489	70,317,489	11,000,000	151,634,978	22,000,000	173,634,978
28	MAKUENI	71,373,218	71,373,218	11,000,000	153,746,436	22,000,000	175,746,436
29	KILIFI	73,696,463	73,696,463	-	147,392,926	22,000,000	169,392,926
30	TRANS NZOIA	74,865,443	74,865,443	11,000,000	160,730,886	22,000,000	182,730,886
31	MIGORI	75,195,082	75,195,082	11,000,000	161,390,164	22,000,000	183,390,164
32	MACHAKOS	76,523,558	76,523,558	11,000,000	164,047,116	22,000,000	186,047,116
33	KISII	80,496,003	80,496,003	11,000,000	171,992,006	22,000,000	193,992,006
34	HOMABAY	80,664,832	80,664,832	11,000,000	172,329,664	22,000,000	194,329,664
35	GARISSA	86,790,177	86,790,177	11,000,000	184,580,354	22,000,000	206,580,354
36	MANDERA	91,175,586	91,175,586	-	182,351,172	22,000,000	204,351,172
37	WAJIR	92,208,145	92,208,145	-	184,416,290	22,000,000	206,416,290
38	NAKURU	94,105,543	94,105,543	11,000,000	199,211,086	22,000,000	221,211,086
39	MERU	94,134,950	94,134,950	11,000,000	199,269,900	22,000,000	221,269,900
40	KAKAMEGA	95,565,689	95,565,689	11,000,000	202,131,378	22,000,000	224,131,378
41	MARSABIT	97,289,580	97,289,580	11,000,000	205,579,160	22,000,000	227,579,160
42	NAROK	99,026,745	99,026,745	11,000,000	209,053,490	22,000,000	231,053,490
43	KITUI	102,903,532	102,903,532	11,000,000	216,807,064	22,000,000	238,807,064
44	BUNGOMA	104,384,962	104,384,962	11,000,000	219,769,924	22,000,000	241,769,924
45	TURKANA	131,221,979	131,221,979	11,000,000	273,443,958	22,000,000	295,443,958
	<b>TOTAL</b>	<b>3,093,750,010</b>	<b>3,093,750,010</b>	<b>451,000,000</b>	<b>6,638,500,020</b>	<b>979,000,000</b>	<b>7,617,500,020</b>

(We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts.

The confirmation records have been retained by NT-PIU for any rectification and review.)

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

During the Financial Year ended 30 June, 2024 there were no other Grants, Transfers and Payments.

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

**11. Cash And Cash equivalents**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>KShs.</b>	<b>KShs.</b>
Bank Accounts (Note 11A)	23,000,098	19,851,419
Cash in hand (Note 11B)	-	-
Cash equivalents(short-term deposits)(Note 11 C)	-	-
Account B 1000484675-Cash in Transit	-	-
<b>Total</b>	<b>23,000,098</b>	<b>19,851,419</b>

The project has Two (2) number of project accounts spread within the project implementation area and Three (3) number of foreign currency designated accounts managed by the National Treasury as listed below:

**11. A Bank Accounts**

**Project Bank Accounts**

**11A. Bank Accounts**

<b>Project Bank Accounts</b>		
<b>Details</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>KShs.</b>	<b>KShs.</b>
<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)	22,160,211	18,965,167
Central Bank of Kenya(A/c No.1000484675)	839,887	886,252
<b>Total local currency balances</b>	<b>23,000,098</b>	<b>19,851,419</b>
<b>Total bank account balances</b>	<b>23,000,098</b>	<b>19,851,419</b>

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

**Special Deposit Accounts**

The balances in the Project’s Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items 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 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**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
<b>(i) Foreign Currency Account A/C Name [FLLoCA DA-Account Number 1000581727]</b>		
Opening balance	26,994	161,291
Total amount deposited in the account	3,303,230	1,408,217
Total amount withdrawn (as per Statement of Receipts & Payments)	(3,189,080)	(1,542,514)
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>141,144</b>	<b>26,994</b>

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
<b>(i) Foreign Currency Account A/C Name Conditional Grant Account -Account Number 1000598085</b>		
Opening balance	56,649,861	3,002,000
Total amount deposited in the account	-	60,898,000
Total amount withdrawn (as per Statement of Receipts & Payments)	(51,249,500)	(7,250,139)
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>5,400,361</b>	<b>56,649,861</b>

Description	2023-2024	2022-2023
<b>Trust Fund- Grant Account</b>		
A/c Name FLLoCA (A/c No. 1000634812)		-
Opening Balance	535,562	-
Total Amount deposited in account	3,217,749	1,275,562
Total amount withdrawn from the account	(1,784,578)	(740,000)
<b>Closing Balance</b>	<b>1,968,733</b>	<b>535,562</b>

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

#### **11B.Cash in hand**

During the Financial period to 30 June 2024 there were no cash in hand.

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

During the Financial period to 30 June 2024 there were no short-term deposits.

#### **12. Imprest and Advances**

##### **12A.Breakdown of Imprest and Advances**

	Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Accounted for during the period	Balance 2023/2024	Balance 2022/2023
1	Sen.Joyce Korir-Parliament	91,000	25.04.2024	-	91,000	
2	Boni Khalwale	91,000	25.04.2024	-	91,000	
3	Indeje Wanyama	84,000	30.06.2024	-	84,000	
4	Elizabeth Wanja-KCCWG	28,000	04.03.2024	-	28,000	
5	Faith Waithera-TNT	84,000	06.06.2024	-	84,000	
6	Charles Muthui-TNT	67,200	24.06.2024	-	67,200	
7	Judith Musinga-TNT	31,500	06.06.2024	-	31,500	
8	Judy Jemutai Kipkenda-TNT	70,000	30.06.2024	-	70,000	
9	Duncan Rop-TNT	67,200	16.06.2024	-	67,200	
10	Waithaka Nganga-TNT	168,000	12.06.2024	84,000	84,000	

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11	Teresa Wanjiru-TNT	37,800	11.06.2024	-	37,800
12	Beatrice Mugo-TNT	37,800	11.06.2024	-	37,800
13	Benard Kangethe-TNT	67,200	16.05.2024	-	67,200
14	Nehemiah Odera	145,600	23.04.2024	-	145,600
15	Laban Kiplangat-Agriculture	100,800	10.06.2024	-	100,800
16	Umuro Godana-CSO	100,800	17.06.2024	-	100,800
17	Harmon Kibet-Judiciary	67,200	24.04.2024	56,000	11,200
18	Henry Chimpil-Judiciary	67,200	24.04.2024	44,800	22,400
19	Meshack Metto-Judiciary	67,200	24.04.2024	11,200	56,000
20	Benard Kariuki-Judiciary	67,200	24.04.2024	-	67,200
21	Mariko Chepkonga-Judiciary	67,200	24.04.2024	56,000	11,200
22	Galgallo Gorai-EACC	67,200	24.04.2024	56,000	11,200
23	Zilpah Jagongo-EACC	37,800	24.04.2024	-	37,800
24	Mark Ndiema-EACC	84,000	14.05.2024	-	84,000
25	Elisha Cheboi-EACC	37,800	14.05.2024	31,500	6,300
26	Charles Kajugu-EACC	84,000	14.05.2024	14,000	70,000
27	Daniel Karomo-CAJ	84,000	15.06.2024	-	84,000
28	Albert Mararo-CAJ	88,200	15.06.2024	-	88,200
29	Peter Ibrae	84,000	03.07.2024	-	84,000
30	Raymond Mwangolo	67,200	30.04.2024	-	67,200
31	Stanslus Otieno	67,200	30.04.2024	-	67,200
32	Michael Kimei	67,200	09.05.2024	-	67,200
33	Justice Annet Nyukuri	109,200	29.04.2024	-	109,200
34	Simon Ochieng	126,000	24.04.2024	84,000	42,000
35	Malik Aman	84,000	08.05.2024	67,200	16,800
36	Isaac Rogito	42,000	28.05.2024	-	42,000
37	Paul Abade	67,200	03.05.2024	-	67,200
38	Josephat Kariuki	67,200	23.05.2024	-	67,200
39	Josephat Nzioka	75,600	02.05.2024	-	75,600
40	Katambo Chimwanga-SRM	182,000	24.05.2024	90,000	92,000
41	Caroline Muinde-SRM	33,600	13.05.2024	-	33,600

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42	Osman Mahad-SRM	42,000	13.03.2024	-	42,000	
43	Samson Njiiri-SRM	42,000	13.03.2024	-	42,000	
44	Rachael Mugo-SRM	42,000	13.03.2024	-	42,000	
45	Nicholas Ajwang-SRM	140,000	01.07.2024	-	140,000	
46	Joseph Kopejo-SRM	50,400	01.03.2024	-	50,400	
47	Arthanus Mutuku-SRM	67,200	29.06.2024	-	67,200	
48	Festus Kani-SDI	98,000	15.04.2024	84,000	14,000	
49	Netaya Brenda-SDI	78,400	15.04.2024	67,200	11,200	
50	Salome Mbugua-SDI	78,400	15.04.2024	-	78,400	
51	Hillary Mengich-SDI	78,400	05.04.2024	67,200	11,200	
52	Brian Kemboi-SDI	78,400	05.04.2024	67,200	11,200	
	<b>TOTAL</b>	<b>3,958,500</b>	<b>-</b>	<b>880,300</b>	<b>3,078,200</b>	

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2024****13. Third-Party Deposits and Retention**

During the Financial period to 30 June 2024 there were no Deposits and Retention Monies.

**14. Fund Balance Brought Forward**

Description	2023-2024	2023-2022
	KSh.	KSh.
Bank Accounts:		
Account A 1000447575	18,965,167	36,475,897
Account B 1000484675	886,252	3,700,829
Account B 1000484675- Cash in transit	-	11,000,000
Accounts Receivable		-
<b>Total</b>	<b>19,851,419</b>	<b>51,176,726</b>

**15. Prior Year Adjustment**

There were no prior year adjustments resulting from last year which were made during the year ended June 30, 2024.

**16. Changes in Accounts Receivables (Imprests and Advances)**

Description	2023-2024	2022-2023
	KSh.	KSh.
Opening Receivable as at 1st July, 2023	-	393,916
Closing account receivables as at 30th June 2024:		-
Disbursement to CCD for Africa Climate Summit	30,000,000	-
Refund from CCD on AIE Framework	12,875,240	-
Refund from COG on AIE Framework	16,249,644	-
<b>Change in Receivables</b>	<b>59,124,884</b>	<b>393,916</b>

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
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**16.A. Changes in Imprests and Advances**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>KSh.</b>	<b>KSh.</b>
Opening Receivable as at 1st July, 2023	6,925,700	6,925,700
Closing account receivables as at 30th June 2024.	3,078,200	-
<b>Change in Receivables</b>	<b>3,078,200</b>	<b>6,925,700</b>

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

There were no changes in Accounts Deposits and Retention during the financial year ended June 30, 2024

**17. Changes in Accounts Payables**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>KSh.</b>	<b>KSh.</b>
Financing Locally-Led Climate Action Program -Bank Account C	434,000	-
<b>TOTAL</b>	<b>434,000</b>	<b>-</b>

**18. Pending Staff Payables (See Annex 4b)**

There were no pending staff payables during the financial year ended June 30, 2024

***FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM***

***Annual Report and Financial Statements for the financial year ended June 30, 2024***

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**19. Other Pending Payables (See Annex 4c)**

There were no other pending payables during the financial year ended June 30, 2024

**20. External Assistance**

There was no external assistance during the financial year ended June 30, 2024

**21. 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 2024

**22. Related Party Disclosures**

There were no related party disclosures during the financial year ended June 30, 2024

**23. Contingent Liabilities**


There were no contingent liabilities during the financial year ended June 30, 2024

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**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 statement of comparison of budget and actual amounts reflects final total receipts budget of Ksh. 1,486,000,000 against actual receipt of Ksh.1,303,749,577 resulting to receipt shortfall of Ksh. 182,250,423 or 12% of the budget. Similarly, the statement reflects a final expenditure budget of Ksh. 1,486,000,000 against actual expenditure of Ksh. 1,327,755,267 resulting to under expenditure of Ksh 158,244,733 or 11% of the budget	The under expenditure was as a result of supply and delivery of Motor Vehicles where a contract 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.  The overall under receipt was as a result of un remitted Government Commitment and the Counties that failed in the Annual Performance Assessment.	The matter was resolved	N/A

  
**Chris Kiptoo, PhD, CBS**  
**Principal Secretary/NT**  
12/9/24

Date:

  
**Peter Odhengo**  
**Program Coordinator**

Date: 12/09/2024

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**

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**Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY**

	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>Receipt</b>					
Transfer from Government entities	35,000,000	35,000,000	-	100%	
Proceeds from domestic and foreign grants	250,000,000	241,160,761	8,839,239.00	96%	
Proceeds from borrowings	7,900,000,000	7,173,223,754	726,776,245.95	91%	
Miscellaneous receipts	-	-	-		
<b>Total Receipts</b>	<b>8,185,000,000</b>	<b>7,449,384,515</b>	<b>735,615,485</b>	<b>91%</b>	
<b>Payments</b>					
Compensation of employees	135,188,397	85,357,995	49,830,402	63%	
Purchase of goods and services	1,041,225,639	586,741,387	454,484,252	56%	
Social Security Benefits	1,296,305	1,274,767	21,538	98%	
Acquisition of non-financial assets	73,800,000	72,158,582	1,641,418	98%	
Transfer to other government entities	6,704,500,000	6,638,500,020	65,999,980	99%	
Other grants and transfers			-		
<b>Total Payments</b>	<b>7,956,010,341</b>	<b>7,384,032,752</b>	<b>571,977,589</b>	<b>93%</b>	

**a) Compensation of employees**

The under budget of 37% resulted from unutilized amount of KSh. 25.2M and 15M on staff service gratuity and salary increment respectively. The amount had been budgeted for but either not paid during the FY or were curtailed by the Government Austerity measures.

**b) Purchase of goods and services**

The recorded under budget of 46% was as a result of procurement invoices amounting to KSh. 144.1M that were locked out when the IFMIS procurement and payment processes closed and consulting services that were not concluded within the Financial Year.

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**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 30,2024

**Program Name: Financing Locally-Led Climate Action Program**

**Breakdown of transfers from the National Treasury and Economic Planning**

<b>Program Name:Financing Locally-Led Climate Action Program</b>				
<b>Breakdown of transfers from the National Treasury and Economic Planning</b>				
	<b>Agency</b>		<b>Amount</b>	<b>Date</b>
1	Council of Governors	Capital Grant and transfer under FLLoCA Program	69,768,500	18-Dec-23
2	Ministry of Environment, Climate Change and Forestry	Capital Grant and transfer under FLLoCA Program	70,000,000	18-Dec-23
3	Ministry of Environment, Climate Change and Forestry	African Climate Summit	30,000,000	30-Aug-23
<b>TOTAL</b>			<b>169,768,500</b>	

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

Peter Odhengo  
 Program Coordinator

Sign 

Date: 12/09/2024

Head of Accounting Unit  
 The National Treasury & Economic Planning

Sign 

Date: 12/9/24

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
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**Annex 4a: Analysis of Pending Bills**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Outstanding Balance 2022/2023
	-				
<b>Supply of service</b>					
Turkenya Tours	589,770	18/07/2023	-	589,770	-
African Touch Safaris	145,500	19/04/2024	-	145,500	-
Air Fares Travel Agency	178,850	19/04/2024	-	178,850	-
Air Fares Travel Agency	94,355	5/4/2024	-	94,355	-
Silver Africa Tours & Safaris Ltd	17,600	12/4/2024	-	17,600.00	-
Kilimani Breeze	70,000	5/4/2024	-	70,000	-
Two Oceans Hotel	99,750	26/03/2024		99,750	-
Royal City Hotel T/A Grand Royal Swiss Hotel	1,220,000	16/02/2024	-	1,220,000	-
Naveen Resort	64,750	22/04/2024	-	64,750	-
Tumaini Gardens	110,000	1/4/2024	-	110,000	-
Isuzu East Africa	80,000	15/05/2024	-	80,000	-
The Gific Hotel Limited	80,500	19/04/2024	-	80,500	-
Eland Safari Hotels Ltd	69,000	12/4/2024	-	69,000	-
Red Court Hotel T/A Boma Inn Eldoret	105,000	12/4/2024	-	105,000	-
Astorian Grand Hotel	600,000	15/03/2024	-	600,000	-
Panari Centre Limited T/A Panari Hotel Ltd	250,000	15/05/2024	-	250,000	-
Kenya School of Government	2,216,760	3/5/2024	-	2,216,760	-
Kenya School of Government	723,840	12/4/2024	-	723,840	-
Roddys Eco Cover	170,200	16/02/2024	-	170,200	-
Yang'at Community Development Organization	61,300	18/04/2023	-	61,300	-
Naveen Resort	68,200	26/04/2023	-	68,200	-

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Peklin Investement Ltd T/A Lemaiyan Suites	1,800,000	25/05/2024	-	1,800,000	-
Longrock Tours and Travel	31,995	20/05/2024	-	31,995	-
Longrock Tours and Travel	98,600	22/05/2024	-	98,600	-
Longrock Tours and Travel	725,970	21/03/2024	-	725,970	-
Lake Naivasha Resort	2,997,000	24/05/2024	-	2,997,000	-
Ibis Nyeri Limited	77,000	22/05/2024	-	77,000	-
Nanyuki Ibis	94,000	22/05/2024	-	94,000	-
Semara Hotels	384,000	20/05/2024	-	384,000	-
African Touch Safaris Ltd	67,800	24/05/2024	-	67,800	-
Air Fares Travel Agency Limited	25,700	26/04/2024	-	25,700	-
African Tours Safaris	79,170	25/05/2024	-	79,170	-
Longrock Tours and Travel	221,400	22/05/2024	-	221,400	-
African Touch Safaris	30,000	25/04/2024	-	30,000	-
Revel Tours and travel	1,634,460	24/11/2023	-	1,634,460	-
Isuzu East Africa Limited	98,356	17/01/2024	-	98,355.95	-
Isuzu East Africa Limited	98,443	18/01/2024	-	98,443.41	-
Isuzu East Africa Limited	94,864	27/05/2024	-	94,864.32	-
Air Fares Travel Agency Limited	25,800	3/5/2024	-	25,800.00	-
African Touch Safaris	279,965	15/02/2024	-	279,965	-
Golf Hotel limited	222,000	15/04/2024	-	222,000	-
African Touch Safaris	192,000	3/3/2024	-	192,000	-
African Touch Safaris Ltd	104,300	22/04/2024	-	104,300	-
Peklin Property Investment Limited T/A Lemaiyan Suites	2,860,200	25/05/2024	-	2,860,200	-
African Touch Safaris Travel	74,900	25/05/2024	-	74,900	-
Bryworld Tours and Travel	880,145	22/04/2024	-	880,145	-
Kipabungi Ltd T/A Simba Lodges	945,000	9/5/2024	-	945,000	-
Burch's Resort Naivasha Limited	932,400	6/6/2024	-	932,400	-

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Sirikwa Hotel Limited	796,800	18/04/2024	-	796,800	-
Air Fares Travel Agency	208,000	17/05/2024	-	208,000	-
Maanzoni Lodge Limited	657,000	17/05/2024	-	657,000	-
Semara Hotels	432,000	17/05/2024	-	432,000	-
Kipabungi Ltd T/A Simba Lodges	945,000	9/5/2024	-	945,000.00	-
Lake Naivasha Resort	1,992,000	6/6/2024	-	1,992,000.00	-
Royo Green Gardens	1,036,000	20/05/2024	-	1,036,000.00	-
Burch's Resort Naivasha Limited	546,000	22/05/2024	-	546,000	-
Elgon Road Developments Ltd T/A Radisson Blu	825,000	24/05/2024	-	825,000	-
Maanzoni Lodge	576,000	3/5/2024	-	576,000	-
Lukenya Getaway Resort	1,152,000	12/4/2024	-	1,152,000	-
Longrock Tours and Travel Limited	313,180	16/02/2024	-	313,180	-
Peklin Property Investment T/A Lemaiyan Suites	661,500	26/02/2024	-	661,500	-
Longrock Tours and Travel	161,400	23/04/2024	-	161,400	-
Kiamunyi Royogreens Resort	651,200	18/05/2024	-	651,200	-
Isuzu East Africa	65,177	19/04/2024	-	65,176.69	-
Isuzu East Africa	27,000	20/05/2024	-	27,000	-
Air Fares Travel Agency	36,500	22/05/2024	-	36,500	-
Muthu Naivasha Hotels	1,540,000	25/04/2024	-	1,540,000	-
Kipabungi Ltd/Lake Naivasha Simba Lodge	2,970,000	24/04/2024	-	2,970,000	-
Elgon Road Developments T/A Radisson Blu Hotel	825,000	26/02/2024	-	825,000	-
Longrock Tours & Travel	630,900	23/04/2024	-	630,900	-
Muthu Naivasha Hotels	720,000	5/4/2024	-	720,000	-
Air Fares Travel Agency	25,700	23/04/2024	-	25,700	-
African Touch Safaris	86,670	18/04/2024	-	86,670	-
Revel Tours and Travel	1,634,460	19/04/2024	-	1,634,460	-
Gelian Hotel Machakos	948,000	4/5/2024	-	948,000	-

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Government Advertising Agency	259,768	2/4/2024	-	259,768	-
Government Advertising Agency	259,768	26/3/2024	-	259,768	-
longrock Tours and Travel	221,400	26/02/2024	-	221,400	-
African Touch Safaris	99,230	13/12/2023	-	99,230	-
Silver Africa Tours & Safaris Ltd	280,000	13/12/2023	-	280,000	-
Kenya Safari Lodges	700,000	19/06/2023	-	700,000	-
Kenya Agricultural Livestock Research Organisation (KALRO)	374,320	21/02/2023	-	374,320	-
Rastopark Hotel	166,500	16/02/2024	-	166,500	-
Kenya School of Government	1,535,200	6/5/2024	-	1,535,200	-
Kenya School of Government	577,500	6/5/2024	-	577,500	-
University of Nairobi	3,600,000	6/5/2024	-	3,600,000	-
University of Nairobi	4,200,000	6/5/2024	-	4,200,000	-
Little Cab	378,000	18/6/2024	-	378,000	-
Edith Imunde	145,108		-	145,108	-
Samantha Kodhek	44,800		-	44,800	-
Fidialice Muthike	44,800		-	44,800	-
Consolata Ntongai	25,200		-	25,200	-
Rodney Amollo	44,800		-	44,800	-
Peter Guantai	44,800		-	44,800	-
Denis Kwendo	46,500		-	46,500	-
Julius Jilow	52,000		-	52,000	-
Josphine Kagoi	34,800		-	34,800	-
Phylis Mwangi	34,800		-	34,800	-
Wilson Kinyua	34,800		-	34,800	-
Mahamed Abubakar	43,600		-	43,600	-
Aisha Hassan	43,600		-	43,600	-

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Joshua Saruni	36,800	-	36,800	-
Ibrahim Jarso	52,000	-	52,000	-
Julius Kamakei	45,200	-	45,200	-
Julius Mwangi	43,200	-	43,200	-
Paul Muiruri	34,800	-	34,800	-
Mary Ngwiri	35,600	-	35,600	-
Kelvin Nderitu	44,000	-	44,000	-
Kuso Hussein	52,000	-	52,000	-
John Ngetich	46,500	-	46,500	-
Kipchumba Barno	46,500	-	46,500	-
Shadrack Morogo	46,500	-	46,500	-
Geofrey Okoth	38,100	-	38,100	-
Agerine Mwende	45,500	-	45,500	-
Hillary Mutugi	45,500	-	45,500	-
Karen Gitonga	45,500	-	45,500	-
Purity Mwendwa	45,500	-	45,500	-
Christopher Mbevi	31,100	-	31,100	-
Mercy Mongo	43,500	-	43,500	-
Lennox Mwangolo	38,400	-	38,400	-
Lmakiya lesarge	45,400	-	45,400	-
Nicholas Kunga	51,900	-	51,900	-
Robert Njue	20,400	-	20,400	-
James Gitonga	20,400	-	20,400	-
Jackson Mwendwa	37,600	-	37,600	-
Jacinta Museo	37,600	-	37,600	-
John Nyamai	37,600	-	37,600	-
Caroline Museo	49,000	-	49,000	-

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Pauline Kadii	25,400	-	25,400	-
Mohamed Kombe	39,300	-	39,300	-
George Kazungu	39,700	-	39,700	-
Fathiya Athman	46,900	-	46,900	-
Ken Njagi	43,500	-	43,500	-
Gabriel Lagat	100,800	-	100,800	-
Livingstone Bumbe	100,800	-	100,800	-
Isaac Sichangi	84,000	-	84,000	-
Eugine Lawi	84,000	-	84,000	-
Eunice George	67,200	-	67,200	-
Emily Muema	67,200	-	67,200	-
Geoffrey Waweru	37,800	-	37,800	-
Mark Makali	24,700	-	24,700	-
Elizabeth Ragot	109,200	-	109,200	-
Moses Lekishon Kenan	56,000	-	56,000	-
Soimon Mathenge	84,000	-	84,000	-
Brian Cheruiyot	84,000	-	84,000	-
Caliph chirchir	25,200	-	25,200	-
Benard Kirui	67,200	-	67,200	-
Said Omar	84,000	-	84,000	-
John Kiragu Mwangi	37,800	-	37,800	-
Simon Okoth	67,200	-	67,200	-
Shukri Wario	39,100	-	39,100	-
Mulei Nguli	39,100	-	39,100	-
Zeituna Abdikadir	47,500	-	47,500	-
Noor Adan Gabre	39,100	-	39,100	-
Zulfa Shauri	39,100	-	39,100	-

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Grace Lolim	47,500	-	47,500	-
Joseph Indo	47,500	-	47,500	-
Benedict Kutto	47,500	-	47,500	-
Fatuma harbi	31,500	-	31,500	-
Marion Abebe	45,600	-	45,600	-
Caroline Lagat	44,000	-	44,000	-
Gabriel Mahulo Oduong'	44,400	-	44,400	-
Cheptumot Kennedy	43,500	-	43,500	-
Daniel Pkiyeng	43,500	-	43,500	-
Musa Lokolile	43,500	-	43,500	-
Mercy Achapa	47,000	-	47,000	-
Boniface Muthiani Mutungi	54,400	-	54,400	-
Daniel Lobuin	49,000	-	49,000	-
Francis Ekaale Ekales	49,000	-	49,000	-
Lazarus Ngwala Ogutu	47,000	-	47,000	-
Kevin Ochieng Ojiem	49,000	-	49,000	-
Grace Lowoi Lotoom	49,000	-	49,000	-
Naumy Keter	44,000	-	44,000	-
Calvince Otieno Ochieng	47,000	-	47,000	-
Richard Bundotich	43,200	-	43,200	-
Vincent Abuje	43,200	-	43,200	-
Sammy Lawrence Makau	43,200	-	43,200	-
Frank Kiiru Kamau	25,150	-	25,150	-
Edward Gitau	30,000	-	30,000	-
Benard Kitur	30,000	-	30,000	-
Alex Nyakangi Nyachae	39,600	-	39,600	-
Jamlick Mwenda	46,800	-	46,800	-

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Francis Ombwaga	45,600	-	45,600	-
Stacy Atieno	45,600	-	45,600	-
Michael Kangethe	46,500	-	46,500	-
Dorcas Mugure	46,500	-	46,500	-
Laban Losili	43,500	-	43,500	-
Rawlings Ages	31,500	-	31,500	-
Antony Tariton	46,400	-	46,400	-
Dorice Omweda	45,000	-	45,000	-
Elvis Masiga	45,000	-	45,000	-
Wilson Nindo	43,400	-	43,400	-
Laban Okeyo	35,000	-	35,000	-
Isaa Ritakau	43,500	-	43,500	-
Amina Achieng Masoud	36,000	-	36,000	-
Everline Achieng	38,600	-	38,600	-
Paul Maina	54,600	-	54,600	-
Hylina Simba	36,600	-	36,600	-
Eveline Awuor	38,600	-	38,600	-
Charles King'oo	37,600	-	37,600	-
Dorothy Kinya Wachira	38,100	-	38,100	-
Dennis Okeri	36,600	-	36,600	-
Diana Awuor	36,000	-	36,000	-
Vincent Mito Otiu	36,000	-	36,000	-
Japhet Limo	35,600	-	35,600	-
Vincent Kipkirui	44,400	-	44,400	-
Francis Chepkirui	44,400	-	44,400	-
Leonida Achieng	37,200	-	37,200	-
Isaac Onyancha	48,000	-	48,000	-

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Violet Mongare	39,600	-	39,600	-
Franklin Lilako	56,000	-	56,000	-
Joachim Chissano	37,800	-	37,800	-
Godfrey Njenga	31,500	-	31,500	-
Wanyonyi W Kirato	84,000	-	84,000	-
Jennifer Mwia Musembi	67,200	-	67,200	-
Donnah Sarah Isoe	48,000	-	48,000	-
Yussuf Hussein Yussuf	70,000	-	70,000	-
Flora Mbae	84,000	-	84,000	-
Esther Njuguna	67,200	-	67,200	-
Victoria Mathenge	25,200	-	25,200	-
Wilfred Moenga	37,800	-	37,800	-
Agnes Angwenyi	37,800	-	37,800	-
Brian Fundi	25,200	-	25,200	-
Janet Orego	84,500	-	84,500	-
Lissel Mogaka	100,800	-	100,800	-
Muthoni Kangara	67,700	-	67,700	-
Joyce Mugure	67,700	-	67,700	-
Brian Chepchieng	67,700	-	67,700	-
Charity Chacha	67,700	-	67,700	-
Tepla Sitati	67,700	-	67,700	-
Fridah Peter	67,700	-	67,700	-
Genson Mwangi	67,700	-	67,700	-
Edward Ontita	100,800	-	100,800	-
Zaina Mohammed	67,700	-	67,700	-
Grace Mbaya	67,700	-	67,700	-
Pius Ondachi	84,500	-	84,500	-

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Rose Bukania	67,200	-	67,200	-
Priscillah Mueni	67,700	-	67,700	-
Samwel Kiptoo	84,500	-	84,500	-
Sophia Opiyo	84,500	-	84,500	-
Teresa Moraa	67,700	-	67,700	-
Stephen Ndungu	67,700	-	67,700	-
Philip Soko	84,500	-	84,500	-
Peter Murigu	84,500	-	84,500	-
Veronica Mukundi	37,800	-	37,800	-
Waweru Kariuki	101,300	-	101,300	-
Nicholas Nyaga	84,500	-	84,500	-
James Munyu	84,500	-	84,500	-
Michael Wambua	84,500	-	84,500	-
Irene Njeri	67,200	-	67,200	-
Lawrence Mwanja	84,000	-	84,000	-
Lynett Ochuma	84,000	-	84,000	-
Lucy Gatakaa	38,300	-	38,300	-
Martin Wambua	12,600	-	12,600	-
Brian Muthoka	85,750	-	85,750	-
Caroline Wamai	44,350	-	44,350	-
Antonty Saisi	169,800	-	169,800	-
Priscillah Mueni	135,900	-	135,900	-
John Njoroge	134,400	-	134,400	-
Abdulsalam Omar	46,000	-	46,000	-
Marian Mapenz	50,400	-	50,400	-
Justus Nzioka	134,400	-	134,400	-
Elizabeth Wambugha	42,000	-	42,000	-

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Arafa Abdalla Omar	42,000	-	42,000	-
Wahida Abdalla	33,600	-	33,600	-
Emily Achieng Okello	50,400	-	50,400	-
Dr Kemoli Sagala	84,000	-	84,000	-
Tobias Ogwen	70,000	-	70,000	-
Stephen Lorette	70,000	-	70,000	-
Sharon Mutua	31,500	-	31,500	-
Newton Karanja	31,500	-	31,500	-
Prisca Chepkoech	56,000	-	56,000	-
Edwin Njuguna	56,000	-	56,000	-
Paul Ilada	70,000	-	70,000	-
Caleb Otieno		-	84,000	-
	84,000	-	0	-
Larry Mulomi	70,000	-	70,000	-
Dennis Shadrack	70,000	-	70,000	-
Xavier Francis Ouma	70,000	-	70,000	-
Michael Kimingichi	70,000	-	70,000	-
Andres Ihachi	70,000	-	70,000	-
Haynayat Jeneby	70,000	-	70,000	-
Noreen Kavere	56,000	-	56,000	-
Gibson Githaiga	56,000	-	56,000	-
Musa Machooka	84,000	-	84,000	-
Antoninah Njoroge	31,500	-	31,500	-
Rinah Ondego	84,000	-	84,000	-
Andrew M Teyie	84,000	-	84,000	-
Godfrey Blhembo	56,000	-	56,000	-
Michael Njoroge Waiganjo	84,000	-	84,000	-

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William Ngeno	25,200	-	25,200	-
Margaret Wachira	44,800	-	44,800	-
Richard Onyango	31,500	-	31,500	-
Ruth Nyamasege Moraa	70,000	-	70,000	-
Peter Naibei	67,200	-	67,200	-
Moses Maina	56,000	-	56,000	-
Pascalina Mulwa	67,200	-	67,200	-
Jones Mutua	67,200	-	67,200	-
Issac Njagi Muriungi	67,200	-	67,200	-
Selina Nangila Situma	67,200	-	67,200	-
Judith Kerubo Onyambu	67,200	-	67,200	-
Jenipher Jebet	37,800	-	37,800	-
Philip Aleny Odundo	37,800	-	37,800	-
Anne Chepkemai Moi	67,200	-	67,200	-
Mahat Bishar Abdi	84,000	-	84,000	-
Nicholas Kibiwott	67,200	-	67,200	-
Judy Njeri	67,200	-	67,200	-
Issac Mackenzie	67,200	-	67,200	-
Abdia Abdullahi	67,200	-	67,200	-
Millicent Cherotich	67,200	-	67,200	-
Pkieny daniel	67,200	-	67,200	-
Martin Mwangi	67,200	-	67,200	-
Jacqueline Nanyama	67,200	-	67,200	-
Jennifer Meseno	67,200	-	67,200	-
Hillary Chelal	67,200	-	67,200	-
Elizabeth Mbugua	67,200	-	67,200	-
Grace Epakan	67,200	-	67,200	-

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Odiro Agar	67,200	-	67,200	-
Gershon Mwaluala	67,200	-	67,200	-
John Muntet	67,200	-	67,200	-
Felix Marago	67,200	-	67,200	-
Ruth Mabeya	67,200	-	67,200	-
James Koome	67,200	-	67,200	-
Humphrey Olukoye	67,200	-	67,200	-
Edward Aseda	67,200	-	67,200	-
Caroline Nyawira	67,200	-	67,200	-
Delphine Mogiti	67,200	-	67,200	-
Samson Lenalale	67,200	-	67,200	-
Augustine Gatebu	67,200	-	67,200	-
Beatrice Okello	67,200	-	67,200	-
Jibicho Diba	67,200	-	67,200	-
Phoebe Wairimu	67,200	-	67,200	-
Grace Wanjiku	67,200	-	67,200	-
John Sikanga	70,000	-	70,000	-
Eusobius Shiraku	37,800	-	37,800	-
Peter Korir	56,000	-	56,000	-
Moses Sukali	100,800	-	100,800	-
Morine Akinyi	56,000	-	56,000	-
Salome Kirimi	100,800	-	100,800	-
Beth Thiangata	44,800	-	44,800	-
Dorcas Chepkemei	70,000	-	70,000	-
Johnson Malih	70,000	-	70,000	-
Joseph Ole Semei	84,000	-	84,000	-
Edward Ontita	67,200	-	67,200	-

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Zablon Oonge	67,200	-	67,200	-
Robin Ocharo	67,200	-	67,200	-
Kennedy Masese	145,600	-	145,600	-
CharlesNzioka	67,200	-	67,200	-
Omolo Vicky	145,600	-	145,600	-
Caroline Nziu	145,600	-	145,600	-
Iraki Lucy	145,600	-	145,600	-
Ian Munguti	24,000	-	24,000	-
Shaban Hassan	56,000	-	56,000	-
Nicholas Abuya	70,000	-	70,000	-
Jimale Mohamed	42,000	-	42,000	-
Mohamed Bashely	33,600	-	33,600	-
Yahya Dahir	33,600	-	33,600	-
George Macharia	33,600	-	33,600	-
Mary Mwaniki	42,000	-	42,000	-
Suleiman Ahmed	42,000	-	42,000	-
Ismail Omar Muhumed	42,000	-	42,000	-
Doreen Mwangi	42,000	-	42,000	-
Kaara Mureithi	42,000	-	42,000	-
Samson Mulandi	33,600	-	33,600	-
Ishaq Abubakar	42,000	-	42,000	-
Salma Yussyf	33,600	-	33,600	-
Abdikadir Sugai	42,000	-	42,000	-
Siyad Ahmed	33,600	-	33,600	-
Amos Okelo	33,600	-	33,600	-
Mohamed Bashley	33,600	-	33,600	-
Sharun Iman Dahir	42,000	-	42,000	-

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Abdilatif Ahmed Haret	42,000	-	42,000	-
Fuad Ali	42,000	-	42,000	-
Moses Kamau	70,000	-	70,000	-
Zack Babere	70,000	-	70,000	-
Kiambi Marete	56,500	-	56,500	-
Charity Kiilu	70,500	-	70,500	-
Richard Bosire	70,000	-	70,000	-
Diana Njagi	56,500	-	56,500	-
Monica Kasichana	60,000	-	60,000	-
Elizabeth Amimo	60,500	-	60,500	-
Brian Musee	56,500	-	56,500	-
Doreen Nkirote	56,500	-	56,500	-
Emily Kimosop	70,500	-	70,500	-
Dr. Josephine Mwanzia	70,000	-	70,000	-
Morris Kamande	56,500	-	56,500	-
Wekesa Bonga	84,000	-	84,000	-
Jackson Suji	56,500	-	56,500	-
Marrian Kioko	70,500	-	70,500	-
Caren Ogoti	84,000	-	84,000	-
Stephanie Bitengo	70,000	-	70,000	-
Diana Muyalah	56,500	-	56,500	-
Paul Njoroge	56,500	-	56,500	-
Eliud Maina	56,500	-	56,500	-
Brenta Nsisa	70,500	-	70,500	-
Lilian Karinga	56,500	-	56,500	-
Caroline Muinde	56,500	-	56,500	-
Milka Wangeci	56,500	-	56,500	-

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Shirley Ofuyo	56,500	-	56,500	-
Anthony Okeyo	56,000	-	56,000	-
Ahmed Osman	70,500	-	70,500	-
Janet Ongoro	56,500	-	56,500	-
Tina Mungatana	56,500	-	56,500	-
Michael Katemi	32,000	-	32,000	-
David Koskei	60,000	-	60,000	-
Mary Ndungu	56,500	-	56,500	-
Josephine Bonareri	56,500	-	56,500	-
Dorothy Waema	31,500	-	31,500	-
Eliud Mutwiri	70,500	-	70,500	-
Stephen Macharia	84,500	-	84,500	-
Samuel Nyaga	70,000	-	70,000	-
Edmund Ndombi	182,000	-	182,000	-
Mohammed Abass	145,600	-	145,600	-
Abdullahi Guhad	145,600	-	145,600	-
Christopher Omollo	145,600	-	145,600	-
Aineah Omondi	67,200	-	67,200	-
Elly Yaluk	84,000	-	84,000	-
Martin Njagi	37,800	-	37,800	-
JacquelyneAchieng Opiyo	70,000	-	70,000	-
Erick Ochieng Omollo	70,000	-	70,000	-
Robert Muthami	70,000	-	70,000	-
Agnes Oloo	70,000	-	70,000	-
Stephen Omondi Odhiambo	70,000	-	70,000	-
Robert Sangori	67,200	-	67,200	-
Sarah Muya	67,200	-	67,200	-

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Caliph chirchir	21,000	-	21,000	-
Polong Francis	84,000	-	84,000	-
James Parsakel	70,000	-	70,000	-
Mohammed Yussuf	70,000	-	70,000	-
Stella Osoro	84,000	-	84,000	-
Agnes M Ndwiga	100,800	-	100,800	-
Miriam Musyoki	84,000	-	84,000	-
Robert Nyongesa	67,200	-	67,200	-
Stephen Momanyi	84,000	-	84,000	-
Sinforian Mugane	84,000	-	84,000	-
Faith Nzagi Musili	67,200	-	67,200	-
Michael Kanyi	84,000	-	84,000	-
Simon Maina	84,000	-	84,000	-
Teresa Kariuki	84,000	-	84,000	-
Drusilla Wairimu	84,000	-	84,000	-
Samuel Orege	31,500	-	31,500	-
Joseph Wachira	31,500	-	31,500	-
Peter Kimani	31,500	-	31,500	-
Nicodemus Mbwika	84,000	-	84,000	-
Stephen Omondi	84,000	-	84,000	-
Erick Ochieng	84,000	-	84,000	-
Regan Awino	67,200	-	67,200	-
Morris Kisakwa	37,800	-	37,800	-
Teresia Mbaika	2,148,500	-	2,148,500	-
Ezekiel Njeru	30,000	-	30,000	-
John Ochola	60,650	-	60,650	-
Faith Oloo	100,800	-	100,800	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Vinichah Mobisa	39,600	-	39,600	-
Caroline Awuor	56,000	-	56,000	-
Loporon Lokoel Moses	49,000	-	49,000	-
Lameck Okeyo	36,000	-	36,000	-
Joyce Ndungu	109,200	-	109,200	-
Kenneth Omollo	67,200	-	67,200	-
Edna Mogaka	67,200	-	67,200	-
Elly Zecah	67,200	-	67,200	-
Joseph Gor	67,200	-	67,200	-
Jared Ondimu	67,200	-	67,200	-
Jeffrey Tikolo	67,200	-	67,200	-
Janet Lango	67,200	-	67,200	-
Cynthia Wanjiru	67,200	-	67,200	-
Wanjiku Wamaitha	67,200	-	67,200	-
Emily Oyoo	67,200	-	67,200	-
Everlyne Munala	67,200	-	67,200	-
Fred Makori	100,800	-	100,800	-
Gloria Obare	67,200	-	67,200	-
Grace Migwi	84,000	-	84,000	-
Hilma Dida	84,000	-	84,000	-
Ivy Gatheru	67,200	-	67,200	-
Cosmus Tonui	67,200	-	67,200	-
Laura Keli	67,200	-	67,200	-
Dennis Wafula	67,200	-	67,200	-
Daisy Laboso	67,200	-	67,200	-
Linet Ndeda	84,000	-	84,000	-
Cecilia Ngalyuka	84,000	-	84,000	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2024**

Lucy Machungo	100,800	-	100,800	-
Mary Mukuhi	67,200	-	67,200	-
Walter Kobia	67,200	-	67,200	-
Ruth Kangogo	67,200	-	67,200	-
Perez Kayumba	67,200	-	67,200	-
Philemon Ngaira	67,200	-	67,200	-
Peris Gikandu	100,800	-	100,800	-
James Rioba	67,200	-	67,200	-
Violet Odoyo	67,200	-	67,200	-
Antony Balozi	67,200	-	67,200	-
Berly Okumu	67,200	-	67,200	-
Nicholas Onyango	67,200	-	67,200	-
Pegy Diemo	67,200	-	67,200	-
Millicent Ochieng	84,000	-	84,000	-
Pauline Nyaga	84,000	-	84,000	-
Lynette Kyalo	67,200	-	67,200	-
Judith Ahula	67,200	-	67,200	-
Walter Owino	67,200	-	67,200	-
Maureen Boen	37,800	-	37,800	-
Lionel Wandera	67,200	-	67,200	-
Linda Lemiso	67,200	-	67,200	-
Kevin Atila	67,200	-	67,200	-
Edwin Ngode	67,200	-	67,200	-
Ken Njuguna	67,200	-	67,200	-
Karen Onamu	67,200	-	67,200	-
Esther Nyauncho	67,200	-	67,200	-
Elija Mutai	73,000	-	73,000	-

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Philip Yego	31,500	-	31,500	-
Kiplimo Lagat	84,000	-	84,000	-
Mercellina Waswa	67,200	-	67,200	-
John Ochola	81,900	-	81,900	-
Everlyn Mboga	37,800	-	37,800	-
Linus Muriithi	100,800	-	100,800	-
Felix manyuru	25,200	-	25,200	-
Alio Adan Yakub	89,400	-	89,400	-
Abdi Haway Adan	76,000	-	76,000	-
Suleyman Musa	82,200	-	82,200	-
David Momanyi	30,000	-	30,000	-
Bernard Malonza	78,900	-	78,900	-
David Muigai	67,200	-	67,200	-
Pauline Mbae	67,200	-	67,200	-
Jackline Migide	84,000	-	84,000	-
Fredrick Bitok	37,800	-	37,800	-
Kepha Maganya	37,800	-	37,800	-
Samuel Ogada	37,800	-	37,800	-
Agnes Meroka	84,000	-	84,000	-
Leah Wambui	67,200	-	67,200	-
Maurine Adhiambo	67,200	-	67,200	-
Brenda Odiemo	84,000	-	84,000	-
Kennedy Nyambati	67,200	-	67,200	-
Waweru Kamau	100,800	-	100,800	-
Brian Chirchir	33,600	-	33,600	-
Cyrus Kahiga	42,600	-	42,600	-
Kefa Ochieng	37,600	-	37,600	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2024**

Nancy Lopadis	145,600	-	145,600	-
Ibrahim Busolo	182,000	-	182,000	-
Batha Katello	41,100	-	41,100	-
Andrew Maiso	41,100	-	41,100	-
Zipporah Wambua	42,000	-	42,000	-
Felix Muendo	18,900	-	18,900	-
Kennedy Kioko	18,900	-	18,900	-
Benard Wambua	36,600	-	36,600	-
Jacinta Njue	56,000	-	56,000	-
Nicholas Muite	37,100	-	37,100	-
Agnes Wakio	40,100	-	40,100	-
Samuel Oloo	48,500	-	48,500	-
Valentine Mwata	40,100	-	40,100	-
Kennedy Kanoga	35,500	-	35,500	-
Lucy Wanjiru	35,500	-	35,500	-
Charles Marigi	35,500	-	35,500	-
Jane Njuguna	43,900	-	43,900	-
John Mlamba	48,500	-	48,500	-
Charles Mwadeghu	48,500	-	48,500	-
Andrew Maiso	41,100	-	41,100	-
Hannah Mwawondo	40,100	-	40,100	-
Naomy Mathenge	42,000	-	42,000	-
Thomas Larenten	84,700	-	84,700	-
John Kioli	100,800	-	100,800	-
Andrew Lesootia	25,200	-	25,200	-
Brian Muthoka	84,700	-	84,700	-
Margaret Wangechi	51,200	-	51,200	-

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Abdirisack Jaldesa	51,400	-	51,400	-
Lynette Ochuma	183,000	-	183,000	-
Agnes Meroka	57,000	-	57,000	-
Charles Nzioka	34,600	-	34,600	-
Martin Njagi	37,800	-	37,800	-
Esther Chemutai	45,800	-	45,800	-
John Ouma Otieno	70,000	-	70,000	-
Mohammed Rashid	70,000	-	70,000	-
Augustine Sang	70,000	-	70,000	-
Paul Odhiambo	56,000	-	56,000	-
Abdirahman Maalim	56,000	-	56,000	-
Isabella Omambia	45,800	-	45,800	-
Joseph Sarioyo	18,900	-	18,900	-
Lawarence Mwanja	42,000	-	42,000	-
Peter Murigu	42,000	-	42,000	-
Josphine Bonareri	33,600	-	33,600	-
Fridah Peter	33,600	-	33,600	-
Charity Chacha	33,600	-	33,600	-
Zaina Mohammed	33,600	-	33,600	-
Edward Ontita	50,400	-	50,400	-
Kelvin Mwirigi	18,900	-	18,900	-
Magutu Chacha	18,900	-	18,900	-
Kennedy Nyambati	50,400	-	50,400	-
Linnet Herenia	18,900	-	18,900	-
Jane Magada	33,600	-	33,600	-
Daniel Irungi	18,900	-	18,900	-
Benard Wabwire	18,900	-	18,900	-

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM****Annual Report and Financial Statements for the financial year ended June 30, 2024**

Isabella Omambia	33,600	-	33,600	-
Joseph Motari	54,600	-	54,600	-
Sarah Muya	33,600	-	33,600	-
Samuel Muchiri	33,600	-	33,600	-
Leah Gathuku	33,600	-	33,600	-
Nipher Lumbasia	18,900	-	18,900	-
Winfred Mwikali	88,400	-	88,400	-
Eunice Weveti	68,200	-	68,200	-
Emily Otieno	68,150	-	68,150	-
Weddy Mukami Gitonga	68,800	-	68,800	-
Geoffrey Dienya	70,000	-	70,000	-
Francis Goya Wadu	67,200	-	67,200	-
Barnabas Chemesis	84,000	-	84,000	-
John Muchira	84,000	-	84,000	-
Timothy Njoroge	84,000	-	84,000	-
Joel Ruo Ngeru	84,000	-	84,000	-
Mary Kiarie	84,000	-	84,000	-
Jacob Leadise	84,000	-	84,000	-
Nelson Ochungo	84,000	-	84,000	-
Anne Nyanchama	84,000	-	84,000	-
Gilisho Sankale	84,000	-	84,000	-
Edwin Maiyo	84,000	-	84,000	-
Sammy Kirui	84,000	-	84,000	-
Charles Njuguna	84,000	-	84,000	-
Mwangi Samuel	84,000	-	84,000	-
Mboya David	84,000	-	84,000	-
Zeinab Hussein	84,000	-	84,000	-

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Philomena Nyaga	84,000	-	84,000	-
Richard Rabando	84,000	-	84,000	-
Thomas Pkemoi	84,000	-	84,000	-
Andrew Wekesa	84,000	-	84,000	-
Nicodemus Karori	84,000	-	84,000	-
David Njoroge	67,200	-	67,200	-
Catherine Kibet	84,000	-	84,000	-
Dorothy Nafula	67,200	-	67,200	-
Janet Apio	70,000	-	70,000	-
Joseph Sarioyo	37,800	-	37,800	-
Priscillah Mueni	67,200	-	67,200	-
Mary Mordecal	67,200	-	67,200	-
Gideon Tinkoi	67,200	-	67,200	-
Joseph Irangi Ambu	73,200	-	73,200	-
Judith Barasa	73,200	-	73,200	-
Faith Dama	73,200	-	73,200	-
Everlyn Ayako	70,000	-	70,000	-
Zawady Okinda	67,900	-	67,900	-
Teresia Njoka	68,800	-	68,800	-
Jackson Nderitu	69,200	-	69,200	-
Mbogo Njeru Jason	71,200	-	71,200	-
Phina Akinyi	73,200	-	73,200	-
Beatrice Waithera	67,200	-	67,200	-
Beatrice Giteru	68,250	-	68,250	-
John Ochola	37,800	-	37,800	-
John Ochola	35,790	-	35,790	-
Regina Muriuki	28,000	-	28,000	-

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Elizabeth Ngereza	76,200	-	76,200	-
Phanuel Ojwang	88,000	-	88,000	-
Pius Ondachi	182,000	-	182,000	-
Charity Chacha	145,600	-	145,600	-
Erick Kipyator	158,600	-	158,600	-
Genson Mwangi	145,600	-	145,600	-
Mary Ndungu	145,600	-	145,600	-
Peter Murigu	182,000	-	182,000	-
Christine Owano	157,600	-	157,600	-
Consolata Machuko	147,600	-	147,600	-
Halima Suleiman Shauri	186,000	-	186,000	-
Gordon Mituri	157,600	-	157,600	-
Joyce Mugure	145,600	-	145,600	-
Irene Wanjiku	145,600	-	145,600	-
Zaina Mohammed	145,600	-	145,600	-
Moses Kamau	182,000	-	182,000	-
Betty Amondi	157,600	-	157,600	-
Nimrod Henry Kemboi	188,500	-	188,500	-
Titus Mulandi	195,000	-	195,000	-
Dorothy Nziki	29,400	-	29,400	-
Maureen Kiprotich	67,200	-	67,200	-
Michael Mutunga	31,500	-	31,500	-
Gideon Nkeyasha	73,000	-	73,000	-
Victoria Kyengo	59,000	-	59,000	-
James Meli	73,000	-	73,000	-
Mary Muteti	75,000	-	75,000	-
Mary Nekesa Situma	72,600	-	72,600	-

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Robert Nyaroo	59,000	-	59,000	-
Henry Odange	70,000	-	70,000	-
Eric Gesimba Omanga	31,500	-	31,500	-
Josphat Maluki	70,000	-	70,000	-
Grace Mueni	56,000	-	56,000	-
Francis Nzilu	70,000	-	70,000	-
Walter Otieno	70,000	-	70,000	-
Reuben Seroney	70,000	-	70,000	-
Benard Awahwa	111,643	-	111,643	-
Francis Chawanya	11,200	-	11,200	-
Joyce Chepkoech	84,000	-	84,000	-
Chito Njeria	84,000	-	84,000	-
John Njenga	67,200	-	67,200	-
Mohammed Idris	67,200	-	67,200	-
Naomi Kabacho	68,100	-	68,100	-
Zephania Nyambura	86,200	-	86,200	-
Bryians Mwangangi	69,050	-	69,050	-
Lucy Kirimo	69,050	-	69,050	-
Eunice George	154,600	-	154,600	-
Collins Okinyi	67,200	-	67,200	-
Penina Mukami	84,700	-	84,700	-
Mohamed Idris	67,200	-	67,200	-
Hillary K Chelai	34,600	-	34,600	-
Paul Kiprotich Rono	35,000	-	35,000	-
Dorine Chelangat	35,000	-	35,000	-
Joseph Wachira Maina	31,500	-	31,500	-
Patute Kibet Ngetich	35,000	-	35,000	-

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Richard Ruto	43,000	-	43,000	-
Chelimo Suter	43,200	-	43,200	-
Mike Kukat	43,200	-	43,200	-
Jonatha K Mutai	43,400	-	43,400	-
John Likoko	43,600	-	43,600	-
Nicholas Abuya	70,000	-	70,000	-
Antony Saitabao	46,400	-	46,400	-
Koech Isaac	44,000	-	44,000	-
Philemon Kipchumba Biwott	43,000	-	43,000	-
Dennis Nyukuri	43,000	-	43,000	-
Erick Teddy Oginga	45,600	-	45,600	-
Edward Ngetich	25,200	-	25,200	-
Sarah Kogo	43,000	-	43,000	-
Andrew Monari	34,600	-	34,600	-
Godfrey Wekesa	43,000	-	43,000	-
Betty Sang	72,150	-	72,150	-
Lekoria Edward	85,600	-	85,600	-
Linda Waweru	68,600	-	68,600	-
Diana Njage	68,600	-	68,600	-
Githome Jackline	68,600	-	68,600	-
Kanyinyi Genson Mwangi	68,600	-	68,600	-
Josephine Bonareri	68,600	-	68,600	-
Aisha Mohammed	68,800	-	68,800	-
Manga Javan	73,200	-	73,200	-
Yegon Geoffrey	39,200	-	39,200	-
Teresa Moraa Onkoba	68,600	-	68,600	-
Mageria Diana	68,600	-	68,600	-

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Peter Murigu	85,400	-	85,400	-
Mungata Tina Ngabo	68,800	-	68,800	-
Doreen Mboya	73,200	-	73,200	-
Chesang Joseph	72,600	-	72,600	-
John Ngumi	68,600	-	68,600	-
Irine Wanjiku	68,600	-	68,600	-
Simon Mathenge	85,000	-	85,000	-
Pauline Makasa	68,200	-	68,200	-
Mathias Mwita	72,200	-	72,200	-
David Siriba	43,000	-	43,000	-
Agnes Meroka	43,000	-	43,000	-
Susan Kenda	71,150	-	71,150	-
Martin Mutuma	68,200	-	68,200	-
Rehema Chepkoech	72,150	-	72,150	-
Edwin Muga	72,150	-	72,150	-
Emily Kimosop	68,150	-	68,150	-
Paul Kaleve	56,000	-	56,000	-
Habert Nyambu	72,700	-	72,700	-
John Kiptanui Bett	75,000	-	75,000	-
Felix Kibet Langat	74,000	-	74,000	-
Beatrice Chebet	74,000	-	74,000	-
David Kipsang Korir	74,000	-	74,000	-
Evans Kipiagat	74,000	-	74,000	-
Regina Kavuthu	73,000	-	73,000	-
Joseph Kamau Wainaina	73,000	-	73,000	-
Ernest Anzeze	63,000	-	63,000	-
Julius Gitu	76,000	-	76,000	-

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Alex Agala	75,000	-	75,000	-
Thomas Ekidor	61,000	-	61,000	-
Joshua Mutua	61,000	-	61,000	-
Lawrence Hozeah	59,000	-	59,000	-
Zachariah Kipkemboi	59,000	-	59,000	-
Diana Berly	59,000	-	59,000	-
David Kemboi	73,000	-	73,000	-
Moses Wambua	73,000	-	73,000	-
Robert Wakoli	73,000	-	73,000	-
Felix Marao Chacha	20,300	-	20,300	-
Charles Kakuku	70,000	-	70,000	-
Herbert Baraza	58,600	-	58,600	-
Peter Ole Tipis	56,000	-	56,000	-
Charles Kirui	59,000	-	59,000	-
Charles Onyango	60,100	-	60,100	-
Susan Claire	56,000	-	56,000	-
Maloba Jonathan Livingstone	61,000	-	61,000	-
Bob Robert	56,000	-	56,000	-
Kipchumba Cherwon	56,000	-	56,000	-
Stanley Kimutai	31,500	-	31,500	-
Edward Otatwa	31,500	-	31,500	-
Maurice Onyango Okumu	67,200	-	67,200	-
Sebastian Kashero	67,200	-	67,200	-
Adan Billow Mohammed	67,200	-	67,200	-
Yabesh Nyakundi	22,400	-	22,400	-
Reagan Ochieng Awino	134,400	-	134,400	-
Sellelah Okoth	168,000	-	168,000	-

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Tepla Sitati	11,200	-	11,200	-
Abdullahi Adhi Gewana	11,200	-	11,200	-
Joyce Makewa	67,200	-	67,200	-
James Maina Gitau	28,000	-	28,000	-
Pius Murigu	51,150	-	51,150	-
John Waweru	189,000	-	189,000	-
Jackson Muiruri	43,000	-	43,000	-
Mary Wairimu	42,800	-	42,800	-
Priscillah Mueni	145,600	-	145,600	-
Stephen Ndungu	145,600	-	145,600	-
Nicholas Otieno Ojwang	189,000	-	189,000	-
Zablon Oonge	68,200	-	68,200	-
David Siriba	68,200	-	68,200	-
Edward Ontita	68,200	-	68,200	-
Robinson Ocharo	68,200	-	68,200	-
Mark Nyakundi	44,800	-	44,800	-
Geoffreyson Khamala	189,000	-	189,000	-
Leah Gathuku	45,800	-	45,800	-
Charity Nyawira	57,000	-	57,000	-
Hillary Mutisya	182,000	-	182,000	-
Elizabeth Ngombah Imbuhila	84,000	-	84,000	-
Rose Mwangangi	67,200	-	67,200	-
Stephen Ndungu	67,200	-	67,200	-
Tepla Sitati	67,200	-	67,200	-
Dicken Okoth	68,150	-	68,150	-
Ndire Barack	85,150	-	85,150	-
Peter Murigu	84,000	-	84,000	-

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David Siriba	84,000	-	84,000	-
Agnes Meroka	84,000	-	84,000	-
Jared Siso	84,000	-	84,000	-
Antony Kamakia	84,000	-	84,000	-
Robert Oswago	84,000	-	84,000	-
Mary Njeri	33,600	-	33,600	-
Teresa Moraa	33,600	-	33,600	-
Lissel Mogaka	50,400	-	50,400	-
Tepla Sitati	33,600	-	33,600	-
Halima Kanini	33,600	-	33,600	-
Muthoni Kangara	33,600	-	33,600	-
Susan Warukira	70,000	-	70,000	-
Nicodemus Musyoka	56,000	-	56,000	-
Stephen Mogoba	84,000	-	84,000	-
Moses Kiarie	84,000	-	84,000	-
Thomas Lerenten	56,000	-	56,000	-
Michael Okumu	56,000	-	56,000	-
Simon Kipruto	56,000	-	56,000	-
Janet Macharia	85,000	-	85,000	-
Alex Sadika	71,000	-	71,000	-
Susan Otieno	71,000	-	71,000	-
Hellen Gechure	34,300	-	34,300	-
Godfrey Njenga	37,800	-	37,800	-
Collins Okinyi	67,200	-	67,200	-
Martin Wambua	21,000	-	21,000	-
Morris Kisakwa	37,800	-	37,800	-
<b>TOTAL</b>	<b>104,939,257</b>		<b>104,939,257</b>	

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
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**Note:**

*A Contract amounting to Kshs. 26,767,179 for the supply and delivery of a motor vehicle was signed on 28<sup>th</sup> May, 2024 with CFAO Motors Kenya Limited. However, the delivery and payment were not done by June 30, 2024 and therefore the amount had not been recognised as pending bill or the item included to the Asset Register during the year under review.*

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

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Current FY	Previous FY	
<b>Contracted Employees</b>							
Peter Odhengo	S		2,160,000	-	2,160,000	-	
Maurice Pedo	S		1,260,000	-	1,260,000	-	
Abdul Aman Malik	S		1,080,000	-	1,080,000	-	
Huqa Arbale	R		900,000	-	900,000	-	
Ann Lydiah Mbui	R		900,000	-	900,000	-	
Roseline Tumpeyo	R		900,000	-	900,000	-	
Rhoda Agnes Kima	R		900,000	-	900,000	-	
Dan Adino	R		900,000	-	900,000	-	
Julius Barno	R		900,000	-	900,000	-	
Esther Kivuva	N		540,000	-	540,000	-	
Maurice Pedo	S		100,800	-	100,800	-	
Julius Barno	R		84,000	-	84,000	-	
Molu Huqa	R		84,000	-	84,000	-	
Molu Huqa	R		84,000	-	84,000	-	
Abraham Barsosio	S		100,800	-	100,800	-	
Abraham Barsosio	S		16,800	-	16,800	-	
Tumpeyo Baari	R		14,000	-	14,000	-	
Abraham Barsosio	S		201,600	-	201,600	-	
Peter Odhengo	S		100,800	-	100,800	-	

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Malik Aman	S		117,600	-	117,600	-	
Malik Aman	S		168,000	-	168,000	-	
Dan Adino	R		182,000	-	182,000	-	
Dan Adino	R		84,000	-	84,000	-	
Simon Ochieng	R		84,000	-	84,000	-	
Jackline Munialo	R		26,200	-	26,200	-	
Selellah Okoth	R		84,000	-	84,000	-	
Mary Mbenge	R		84,000	-	84,000	-	
Mary Mbenge	R		183,500	-	183,500	-	
Julius Barno	R		182,000	-	182,000	-	
Julius Barno	R		70,000	-	70,000	-	
<b>Sub-Total</b>			<b>12,492,100</b>	<b>-</b>	<b>12,492,100</b>	<b>-</b>	
<b>Grand Total</b>			<b>12,492,100</b>		<b>12,492,100</b>		

**4c: Analysis of Other Pending Payables**

There were no other pending payables during the financial year ended June 30, 2024.

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Annex 5: Summary of Fixed Assets Register**

Asset Class		Opening Cost (Ksh.)2023/2024	Donatons in form of assets (Kshs.) 2023/2024	Purchases/A ddition in the Year(ksh.) 2023/2024	Disposals in the Year(ksh)2023/2024	Transfers in /(Out) Ksh. 2023/2024	Closing Cost Cost(ksh.)2023/2024
<b>Equipment(IC T Equipment)</b>							
	Executive office chair in leather with castors, meshed back rest (APS)	1,275,000	-	-	-	-	1,275,000
	Surface Tablets	2,202,480	-	-	-	-	2,202,480
	Tablet Light Pens	-	-	-	-	-	-
	Tablet Keyboard	-	-	-	-	-	-
	Laptops	1,698,000	-	9,879,999	-	-	11,577,999
	Desktop computers	1,281,600	-	-	-	-	1,281,600
	Monitors (Computer screens)	-	-	-	-	-	-
	Lcd Projector, Smart Screen	-	-	3,520,800	-	-	3,520,800
<b>Office Equipment, furniture and fittings</b>							
	Executive Visitor Chairs-Leather with Meshed Back Net	37,000	-	-	-	-	37,000
	Executive office table-(mahogany finish with wooden drawers, with extension side table)	195,000	-	-	-	-	195,000
	Executive Round Table( mahogany finish and 4 seater)	40,000	-	-	-	-	40,000
	Executive TV Stand ( Mahogany Finish)	66,999	-	-	-	-	66,999
	Excecutive in-out Tray ( Mahogany Finish with 3 combinationshelves)	44,500	-	-	-	-	44,500
	Excecutive Bookshelf (Mahogany Finish with 4 Glass Doors in MDF)	194,000	-	-	-	-	194,000
	Table boardroom wood	251,100	-	-	-	-	251,100
	Clothing executive coat hunger	155,500	-	-	-	-	155,500
	orthropedic high back chair	471,600	-	-	-	-	471,600
	Workstation four way straight tables	243,500	-	-	-	-	243,500

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

	Executive bookshelves half glazed 3 doors	616,000	-		-	-	616,000
	Fire proof cabinets	-	-	2,996,280			2,996,280
	Magazine racks paper racks	52,900	-		-	-	52,900
	Executive boardroom chairs	931,500	-		-	-	931,500
	White board 8*4	25,400	-		-	-	25,400
<b>Transport Equipment</b>			-		-	-	-
	ISUZU Double Cabin	9,169,200		55,300,000.00	-	-	64,469,200
	Heavy duty Vehicle- Prado -Tax	-	-	461,503	-	-	461,503
<b>Total</b>		<b>18,951,279</b>	<b>-</b>	<b>72,158,582</b>	<b>-</b>	<b>-</b>	<b>91,109,861</b>

Notes

\* Purchases/Additions in the year reconciled to the amount in the 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 Treasur*

**Annex 6: Contingent Liabilities Register**

There were no Contingent Liabilities during the financial year ended June 30, 2024.

**Annex 8: Reporting Disaster Management Expenditure**

**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 2024

F.O. 30

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


As at 30TH JUNE 2024	STATION	NAIROBI
	Sh.	Sh.
Balance as per Bank Certificate .....		166,050,874.40
<b>Less -----</b>		
1. Payments in Cash Book recorded in Bank Statement (Unpresented Cheques) .....	660,599,999.85	
2. Receipts in Bank Statement not yet recorded in Cash book .....	95,900.00	660,695,899.85
<b>Add -----</b>		
3. Payment in Bank Statement not yet recorded in Cash Book .....	151,993.00	
4 Receipts in Cash Book not yet Recorded in Bank Statement .....	516,653,243.10	516,805,236.10
<b>Balance as per cash Book</b>		<b>22,160,210.65</b>

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

  
 Signature

HAU THE NATIONAL  
TREASURY

  
 Date

PREPARED BY		
JANET M.	SIGN	
DATE	25/07/2024	

- 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 RECONCILIATION**  
**As at 30TH JUNE 2024 STATION NAIROBI**

	Sh.	Sh.	Sh.
Balance as per Bank Certificate .....			2,328,846.30
<b>Less -----</b>			
1. Payments in Cash Book n recorded in Bank Statement (Unpresented Cheques) .....		1,518,959.00	
2. Receipts in Bank Statement not yet recorded in Cash book .....		-	1,518,959.00
<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 .....		30,000.00	30,000.00
<b>Balance as per cash Bool</b>			<b>839,887.30</b>

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

Signature

**HAU THE NATIONAL  
TREASURY**

Date

<b>PREPARED BY</b>		
	JANET M	SIGN
DATE	15/07/2024	

**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, 2024**

iii. Board of Survey Report

A/C NO. 10000447575: KEN.FINANCING LOCALLY LED CLIMATE  
 F.o. 51

REPUBLIC OF KENYA

Date 3/7/2024

Report of the Board of Survey on the Cash and Bank Balances of THE NATIONAL TREASURY as at the close of business on 30/6/2024.

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

Mr.GODFREY BUSOLO -CHAIRMAN

Mr.CHARLES N KISSINGU -MEMBER

Mr.JOSEPH M KOTHYA -MEMBER

*[Handwritten signatures and dates: 3/7/24]*

assembled at the office of THE NATIONAL TREASURY (CASH OFFICE) at 2:30 PM (time) on 3/7/2024

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 30/6/2024

Cash on hand	Sh. . . . .
Bank Balance	Sh. 22,160,210.65
	Sh. 22,160,210.65

The Bank Certificate of Balance showed a sum of Sh.166,050,874.40

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.

*[Signature]*  
 Chairman

Date . . . . .

*[Signature]* 3/7/24

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

FINANCING LOCALLY CLIMATE ACTION PROGRAMME 'B' A/C 1000484675


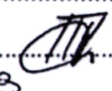
F.O. 51.

**REPUBLIC OF KENYA**

Date .....3.7.2024.....

Report of the Board of Survey on the Cash and Bank Balances of .....THE NATIONAL TREASURY .....  
 .....MAIN CASH OFFICE.....as at the close of business on ....., 2024.....

The Board, consisting of (Names and official titles)

- ...1. GODFREY BUSOLO - CHAIRMAN 
- ...2. JOSEPH M. KOTHYA - MEMBER 
- ...3. CHARLES N. KISSINGU - MEMBER 

Assembled at the office of .....NATIONAL TREASURY .....  
 at .....2.30 p.m. (time) on the ....., 2024 .....

and the following cash was produced:

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

It was observed that cheques amounting to Sh. .... 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. 2024....

Cash on hand .. .. .	Sh . . . . .	.....
Bank Balance .. .. .	Sh . . . . .	<u>839,887.30.....</u>

The Bank Certificate of Balance showed a sum of Sh. ....2,328,846.30.....  
 .....cts .....(Sh. .... cts.....)

Standing to the credit of the account on ....., 20.....

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 .....

  
 .....  
 Members of the Board

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

July 24, 2024

Hailu Selassie Avenue  
P.O. Box 60000 00200 Nairobi, Kenya  
Telephone: 2860000, Fax: 3340192

**CERTIFICATE OF BALANCES**

Customer : 100094  
Balance Date: 30-Jun-24

MINISTRY OF FINANCE

Account No	Account Name	Currency	Balance
1000000977	TREASURY BILLS ACCOUNT	KES	0
1000000988	TREASURY BONDS ACCOUNT	KES	1,806,012.65
1000000996	REVENUE DEPOSIT ACCOUNT	KES	15,690,520,642.34
1000004053	TREASURY BONDS REDEMPTION	KES	90,500,000.00
1000004061	TREASURY BONDS INTEREST	KES	30.78
1000004077	GOVERNMENT TREASURY BILLS SUSP.	KES	0.00
1000004088	TREASURY BILLS REDEMPTION SUSP.	KES	0.00
1000182528	CBK165-THE NATIONAL TREASURY	KES	0.00
1000181467	REC-THE NATIONAL TREASURY	KES	351,559,730.22
1000181664	DEV-THE NATIONAL TREASURY	KES	1,417,718,072.20
1000182137	DEP-THE NATIONAL TREASURY	KES	422,207,297.15
1000187506	MICRO FINANCE SEC SUP CR-CAP BLDG	KES	90,491,999.30
1000201924	VOLUNTARY PAY CUT	KES	0.00
1000268743	AFRICAN INSTITUTE FOR REMITTANCES	KES	17,127,569.60
1000204378	REC-PUBLIC DEBT	KES	35,133,625.26
1000204419	REC-SALARIES ALLOWA MISC AND NSSSFC	KES	196,218,625.60
1000205024	PETROLEUM DEVELOPMENT LEVY FUND	KES	2,857,767,799.80
1000209518	NATIONAL TREASURY REVENUE COLL.	KES	0.00
1000409018	INFRAST FINANCE AND PPP-CAT. 2FEP	KES	1,135,082,040.15
1000368632	INFRASTRUCTURE FIN AND PUB PART PRJ	KES	2,743.95
1000447575	KEN. FINANCING LOCALLY LED CLIMATE	KES	166,050,874.40
1000484675	FINANCIN LOCAL-LED CLIMATE ACTION B	KES	2,328,846.30
1000331747	GREEN GROWTH AND EMPLOY CREATION PR	KES	5,000,000.00
1000516534	GREEN CLIMATE FUND READINESS PROJ	KES	7,400,396.00
1000693096	SUPPORTING ACCESS TO FIN & ENT RECO	KES	50,648,542.70
1000709596	SUPP ACESS TO FIN ENTERP RECOV A	KES	21,093,167.95
1000709607	SUPP ACESS TO FIN ENTERP RECOV B	KES	0.00
1000476858	CREDIT GUARANTEE SCHEME ACCOUNT	KES	261,296,920.00

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

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

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM - GRANT**  
**STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION**  
**FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA GRANT NO.TF B6810-KE (DA-C)

Bank Account No.: 1000634812 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		4,292,664.29
	<b>Less:</b>		
2	Total amount documented		3,292,664.29
<b>3</b>	<b>Outstanding amount to be documented</b>		<b>1,000,000.00</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as at 30 June 2024		1,968,733.33
5	Amounts claimed but not credited as at 30 June 2024		-
6	Amounts withdrawn and not claimed		(968,733.33)
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
<b>9</b>	<b>Total advance to Special Account Year ended 30 June 2024</b>		<b>1,000,000.00</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

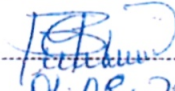

**The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs**



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

DATE: 02-08-2024

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

SPECIAL ACCOUNT STATEMENT	
For period ending	30TH JUNE, 2024
Account No.	1000634812
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	FINANCING LOCAL LED CLIMATE DAC TNT
Credit Agreement	6121-KE
Currency	EUR
<b>Part A - Account Activity</b>	
Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	535,562.01
<b>Add:</b>	
Total Amount deposited by World Bank	3,217,749.14
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
<b>Deduct:</b>	
Total amount withdrawn	1,784,577.82
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2024	1,968,733.33
AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE: 
	DATE: 01-08-2024
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE: 
	DATE: 02-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 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, 2024**

Results 1 - 15 of 15

Run Date: 09/07/2024  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023

Run Time: 16:14:54

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000634812

ACCOUNT TITLE : FINANCING LOCAL LED CLIMATE DACTNT

To

30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			535,562.01			
NO.	Value Date	Referace.No	Details	Debit	Credit	Balance
1	14/08/2023	FT23226MSZ0N	FUNDING	0.00	18,015.81	553577.82
2	17/08/2023	FT23229Y82F8	PA131600	-553,577.82	0.00	0
3	28/08/2023	FT23240411WC	FUNDING	0.00	651,526.52	651526.52
4	06/11/2023	FT23310GR12W	FUNDING	0.00	405,004.03	1056530.55
5	08/11/2023	FT23312YMC3N	PA133005	-131,000.00	0.00	925530.55
6	06/12/2023	FT23340C7DFX	FUNDING	0.00	78,288.37	1003818.92
7	29/12/2023	FT23363BH4ZG	FUNDING	0.00	712,198.02	1716016.94
8	18/01/2024	FT240181C6JR	FUNDING	0.00	9,379.87	1725396.81
9	05/02/2024	FT240368W25G	FUNDING	0.00	182,387.94	1907784.75
10	15/02/2024	FT24046499KH	FUNDING	0.00	357,186.51	2264971.26
11	13/03/2024	FT24073P3MM2	FUNDING	0.00	228,884.55	2493855.81
12	11/04/2024	FT24102PMY3F	SPE PROJ FUNDING	0.00	59,550.21	2553406.02
13	15/05/2024	FT24136TBT50	FUNDING	0.00	314,680.45	2868086.47
14	14/06/2024	FT24166BYD1	PROJECT FUNDING	0.00	300,646.86	3068733.33
15	19/06/2024	FT24171MY3FG	PA 131691	-1,100,000.00	0.00	1968733.33

CLOSING BALANCE : 1968733.33

END OF ACCOUNT STATEMENT

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[More Options](#)  
[Clear Selection](#)

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# FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM

## Annual Report and Financial Statements for the financial year ended June 30, 2024

Results 1 - 22 of 22

Run Date: 09/07/2024      Run Time: 16:15:14  
**CENTRAL BANK OF KENYA**  
 BANKI KUU YA KENYA  
 P.O.BOX 60060-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023      To

**STATEMENT OF ACCOUNT**

PAGE NO: 1

ACCOUNT NUMBER : 1000581727

ACCOUNT TITLE : FIN. LOC.LED CLIMATE ACT.PROG.IDA C  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
<b>OPENING BAL :</b>			<b>26,993.81</b>			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	14/08/2023	FT232263KBKP	FUNDING.	0.00	83,196.62	110190.43
2	17/08/2023	FT23229DYQML	PA131602	-110,190.43	0.00	0
3	28/08/2023	FT23240NVN7B	FUNDING	0.00	445,704.89	-445704.89
4	01/09/2023	FT23244HQD1P	PA 131609	-445,000.00	0.00	704.89
5	11/10/2023	FT23284GQT52	FUNDING	0.00	1,000,000.00	1000704.89
6	06/11/2023	FT23310R8C3M	FUNDING	0.00	279,842.54	1280547.43
7	24/11/2023	FT233281DGVJ	PA133019	-1,000,000.00	0.00	280547.43
8	06/12/2023	FT23340JTXM2	FUNDING	0.00	54,059.68	334607.11
9	18/12/2023	FT23352N2L4V	PA133035	-300,000.00	0.00	34607.11
10	29/12/2023	FT23363HC1MV	FUNDING	0.00	491,969.02	526576.13
11	09/01/2024	FT24009X22X4	PA133040	-490,000.00	0.00	36576.13
12	18/01/2024	FT24018ZTLM8	FUNDING	0.00	6,479.90	43056.03
13	05/02/2024	FT24036Q4P6K	FUNDING	0.00	127,500.91	170556.94
14	12/02/2024	FT240433831G	PA133067	-130,000.00	0.00	40556.94
15	15/02/2024	FT2404603P0C	FUNDING	0.00	249,242.20	289799.14
16	29/02/2024	FT24060CR89K	PA133077	-250,000.00	0.00	39799.14
17	13/03/2024	FT24073MKRMK	FUNDING	0.00	164,090.37	203889.51
18	18/03/2024	FT24078VGS0Q	PA133093	-203,889.51	0.00	0
19	11/04/2024	FT241025XY04	SPE PROJ FUNDING	0.00	41,552.44	41552.44
20	15/05/2024	FT24136VJNF5	FUNDING	0.00	219,581.77	261134.21
21	03/06/2024	FT241552MM6R	PA133149	-260,000.00	0.00	1134.21
22	18/06/2024	FT24170FQBZ9	PROJECT FUNDING	0.00	140,009.95	141144.16

CLOSING BALANCE : 141144.16

END OF ACCOUNT STATEMENT

Favourites      TAM E STMT.OF.ACCT.EPRM

[More Options](#)      Find  
[Clear Selection](#)

Account equals      v 1000581727  
 Statement From equals      v 20230701  
 Statement To equals      v 20240630

TAM E STMT.OF.ACCT.EPRM



**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

(79)

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM - DA B**  
**STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION**  
**FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA LOAN CREDIT NO.69800-KE (DLI)  
 Bank Account No.: 1000598085 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		59,970,000.00
	<b>Less:</b>		
2	Total amount documented		59,970,000.00
3	<b>Outstanding amount to be documented</b>		-
	<b>Represented by:</b>		
4	Ending Special account Balance as at 30 June 2024		5,400,361.00
5	Amounts claimed but not credited as at 30 June 2024		-
6	Amounts withdrawn and not claimed		(5,400,361.00)
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 2024</b>		-

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

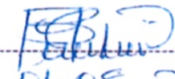
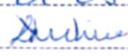
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

**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: 02-08-2024

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

<b>SPECIAL ACCOUNT STATEMENT</b>	
For period ending	<b>30th JUNE, 2024</b>
Account No.	<b>1000598085</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>(K) FIN. LOCALLY-LED CLIM ACTION PR</b>
Credit Agreement	
Currency	<b>USD</b>
<b>Part A - Account Activity</b>	
Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	<b>56,649,861.00</b>
<b>Add:</b>	
Total Amount deposited by World Bank	
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	<b>51,249,500.00</b>
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2024	<b>5,400,361.00</b>
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>	<b>SIGNATURE:</b> 
	<b>DATE</b> <u>01-08-2024</u>
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>	<b>SIGNATURE:</b> 
	<b>DATE</b> <u>02-08-2024</u>

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 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, 2024**

Results 1 - 4 of 4

Run Date: 09/07/2024    Run Time: 16:15:31  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023    To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000598085

ACCOUNT TITLE : (K) FIN. LOCALLY-LED CLIM ACTION PR  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :		56,649,861.00				
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	20/03/2024	FT24080MX56F	PA133099	-21,578,500.00	0.00	35071361
2	03/06/2024	FT241559MT18	PA131671	-750,000.00	0.00	34321361
3	19/06/2024	FT2417109LVB	PA 131694	-24,914,000.00	0.00	9407361
4	16/06/2024	FT24178BZ63Q	PA 128385	-4,007,000.00	0.00	5400361

CLOSING BALANCE : 5400361

END OF ACCOUNT STATEMENT

Favourites	TAM E.STMT.OF.ACCT.EPRM	More Options	Find
		<a href="#">Clear Selection</a>	
	Account equals	▼ 1000598085	
	Statement From equals	▼ 20230701	
	Statement To equals	▼ 20240630	
	TAM E.STMT.OF.ACCT.EPRM		

**FINANCING LOCALLY-LED CLIMATE ACTION PROGRAM**  
***Annual Report and Financial Statements for the financial year ended June 30, 2024***

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

