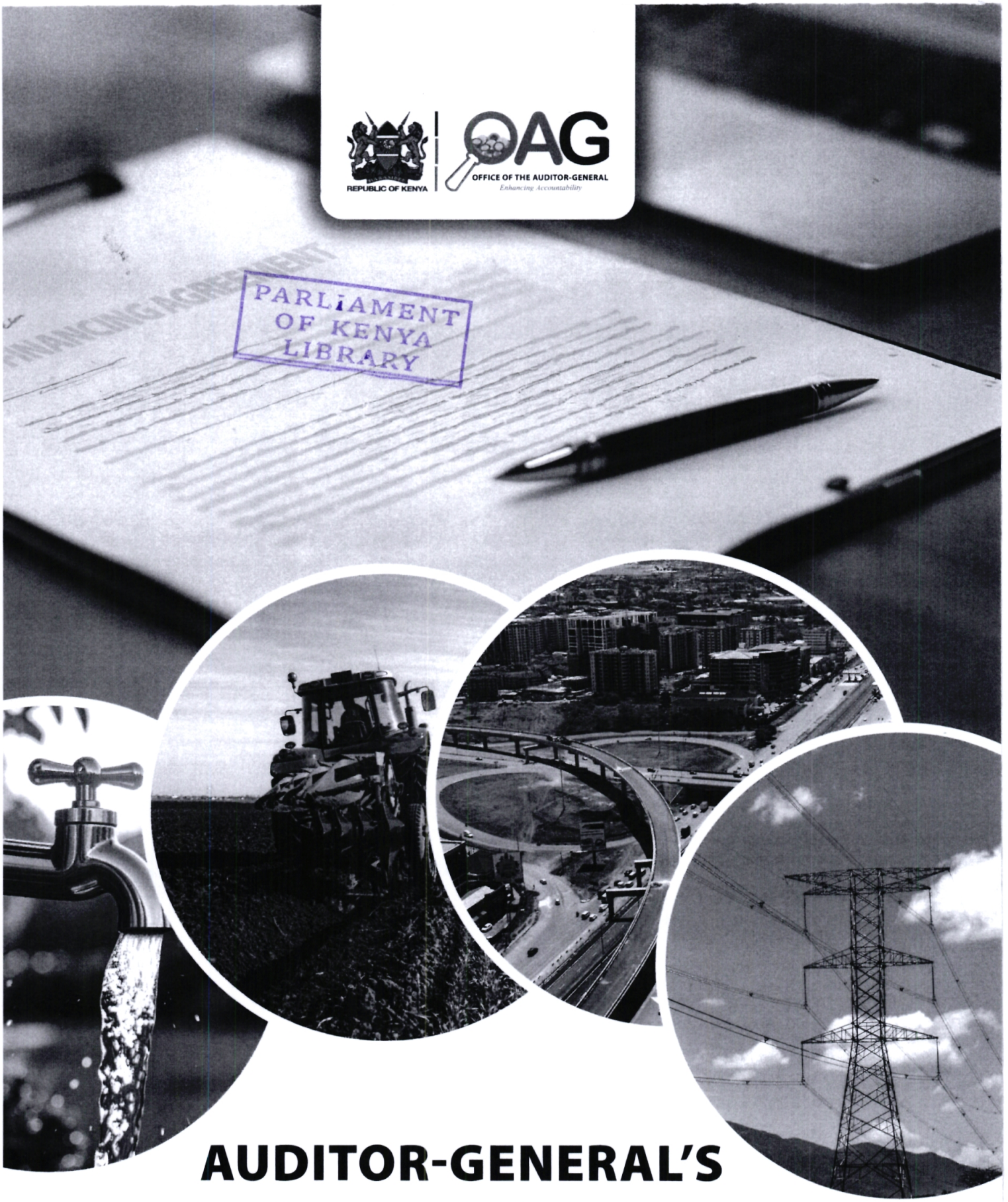


AUDITOR-GENERAL'S SUMMARY REPORT ON DONOR FUNDED PROJECTS

2023-2024

AUDITOR-GENERAL'S

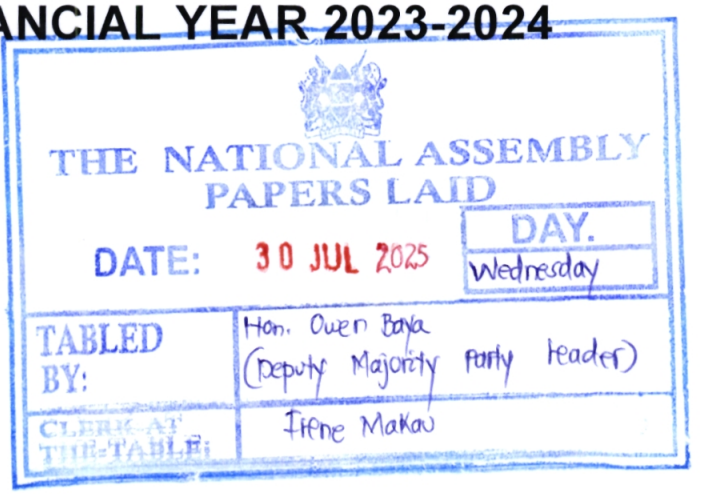
SUMMARY REPORT

ON

DONOR FUNDED PROJECTS

FOR

THE FINANCIAL YEAR 2023-2024



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Foreword

This report is a summary of cross-cutting audit findings in the audit reports of Donor Funded Projects for the year ended 30 June, 2024.

The Auditor-General is mandated by the Constitution of Kenya under Article 229, to audit and report on the use of public resources by all entities funded from public funds. These entities include the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Public Debt, Political Parties funded from public funds, other government agencies and any other entity funded from public funds. In addition, Article 229(6) requires the Auditor-General to confirm whether or not public resources have been applied lawfully and in an effective way. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

Article 229(7) of the Constitution requires the Auditor-General to audit and submit reports to Parliament or the relevant County Assembly within six (6) months after the end of the financial year. However, Section 81(4) of the Public Finance Management Act, 2012, reduces the timelines for audit and reporting to three (3) months by giving entities leeway up to the end of September to prepare and submit financial statements for audit. This reduces the duration for audit and reporting from six (6) months as mandated by the Constitution to three (3) months. This has been adversely affecting the audit scope and quality in reporting, which affects the efficiency and effectiveness of oversight by Parliament and the County Assemblies.

Further, the mechanism for follow up on implementation of audit recommendations is ineffective and as such most audit queries recur in subsequent years due to lack of decisive action. Section 204(1)(g) of the Public Finance Management Act, 2012 provides that the Cabinet Secretary for matters relating to finance may apply sanctions to a national government entity that fails to address issues raised by the Auditor-General, to the satisfaction of the Auditor-General.

However, despite numerous reports indicating lack of accountability and documents to support the legality and effectiveness in the use of public resources, failure to apply the requisite sanctions and consequences has resulted to some Accounting Officers not adequately accounting for the management and use of public resources with impunity. Lack of action and sanctions has also led to fiscal indiscipline including misallocations, wastage of resources, lack of value for money in implementation of projects and loss of public funds, thereby impacting negatively on development programmes. This in turn threatens economic growth and sustainability of quality service delivery to citizens. There are instances where some Accounting Officers are in breach of Section 62 of the Public Audit Act, 2015 by failing to adequately prepare for audit which is exhibited by inaccuracies in financial statements presented for audit, lack of requisite supporting documents, several revisions of financial statements and, in some cases, lack of cooperation with the auditors during the audit process.

The Office of the Auditor-General has been continuously improving on the effectiveness and quality of the audit process to ensure that the results of the audit and the recommendations thereof are credible, relevant, reliable and value-adding. This is geared towards influencing improved decision making and positive impact on the lives and livelihoods of citizens and other stakeholders. Provision of quality and effective audit services and confirmation of the lawfulness and effectiveness in use of public resources requires comprehensive scrutiny and evaluation of supporting documents. Most critical is the physical confirmation of the existence and utilization of projects or programmes implemented throughout the country. To achieve this requires an independent and well-resourced audit Office with guaranteed adequate funding to enable efficient, effective and timely execution of oversight as well as retention of optimal staffing levels to ensure continuous, quality and sustainable audit operations.

The Office continues to seek financial independence and support from Parliament and the Executive through The National Treasury for enhancement of resources to enable us build technical capacity, expand our presence in the counties, widen the scope and comprehensiveness of audit and motivate staff. We continue to devolve our services closer to the people through establishment of Regional Offices and construction of office premises to accommodate our staff in order to address the audit needs at the devolved level. We have established fifteen (15) Regional Offices and constructed office premises in Garissa, Kakamega, Eldoret and Embu. Plans for construction of a Regional Office in Mombasa and our Headquarters in Nairobi, are currently at the design stage and have been delayed by lack of adequate funding. However, the Office will continue to appeal to Parliament and The National Treasury for adequate funds to enable us to perform our functions and achieve our mandate in enhancing accountability across government, both at the national and county levels, and in all other entities funded from public funds.

The audit scope has been expanding over the years due to the expansion of Government programs to ensure sustainable development and delivery of continuous and quality services to the citizens. This has led to growth in the national budget and establishment of additional entities that I am required to audit and report on. In addition to Ministries, Departments and Agencies (MDAs), State Owned Enterprises and County Governments entities, all the over nine thousand (9,000) Public Secondary Schools were from 30 June, 2021 required to prepare and submit financial statements to the Auditor-General for audit and quite a number have complied. I am also required to audit and report on financial statements for all the three hundred and seventy-six (376) Level 4 hospitals and eighteen (18) Level 5 hospitals separately. Further, in the current financial year, I am required to audit a total of thirty-five (35) Teachers' Training Colleges, two hundred and thirty (230) Technical and Vocational Education and Training (TVET) Institutions funded by the Exchequer and Community Vocational Training Institutions estimated to be over one thousand and two hundred (1,200). In addition, implementation of new projects and establishment of new funds requires timely oversight.

During the period under review, the Office made great strides in enhancing delivery of audit services to the people of Kenya. The Office has entered into partnerships with other Supreme Audit Institutions (SAIs) regionally and globally and with local oversight institutions such as the Ethics and Anti-Corruption Commission (EACC), the State Corporations Advisory Committee (SCAC), the Salaries and Remuneration Commission (SRC), the Commission on Revenue Allocation (CRA) among other organizations, as we strive to increase the impact of audit through learning, knowledge sharing, innovation, and collaboration.

Specific reports together with my opinion for each of the entity are contained in the respective Donor Funded Project's audited financial statements for the year ended 30 June, 2024, which I have already submitted to Parliament, and the respective Accounting Officer.

I thank the entire staff of the Office of the Auditor-General for their commitment, passion and professionalism in carrying out their duties despite the challenges posed by lack of adequate funds and tight timelines. Special appreciation goes to the Team that compiled this Summary Report.

I also appreciate my clients or auditees for the cooperation they accorded to my staff during the audit.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 June, 2025

1.0 INTRODUCTION

1.1 Constitutional Mandate of the Auditor-General

The Office of the Auditor-General (OAG) is an Independent Office established by Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use of public resources within the three arms of Government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions and Independent Offices. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

The Constitution requires the Auditor-General to audit and submit the audit reports of the public entities to Parliament and the relevant County Assemblies by 31 December, every year. In carrying out the mandate, the Auditor-General, is also required, under Article 229(6) to assess and confirm whether the public entities have utilised the public resources entrusted to them lawfully and in an effective way.

Further, the objects and authority of the Auditor-General, as outlined in Article 249 of the Constitution, are: to protect the sovereignty of the people; to secure the observance by all State Organs of democratic values and principles; and, to promote constitutionalism. The Auditor-General has also been given powers by the Constitution, under Article 252, to conduct investigations, conciliations, mediations and negotiations and to issue summons to witnesses for investigations.

1.2 Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS), as prescribed by the Public Sector Accounting Standards Board (PSASB), and 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.

Management is also responsible for maintaining an effective internal control environment necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for the assessment of the effectiveness of internal control, risk management and governance.

Further, Management is required to ensure that the activities, financial transactions and information reflected in the financial statements, are in compliance with the law and other relevant or applicable authorities and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how each 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.

1.3 Auditor-General's Responsibility

My responsibility is to conduct an audit of the financial statements in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), and to issue an auditor's report. The audit report includes my opinion as provided by Section 48 of the Public Audit Act, 2015, and the report is submitted to Parliament in compliance with Article 229(7) of the Constitution.

In addition, Article 229(6) of the Constitution requires me to 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 law and other authorities that govern them, and that public resources are applied in an effective way. I also consider the entities' 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.

A 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.

I am independent in accordance with Article 249(2) of the Constitution of Kenya and ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of public entities in the Republic of Kenya.

1.4 Reporting Structure

The reporting structure of my report addresses the reporting requirements of Article 229(6) of the Constitution of Kenya, which requires that an audit report shall confirm whether or not public resources have been applied lawfully and in an effective way. Section 7(1)(a) of the Public Audit Act, 2015 also requires that I provide assurance on the effectiveness of internal controls, risk management and overall governance.

Further, I am expected to read the other information provided by Management and report whether the other information is materially inconsistent with the financial statements.

In order to address these requirements, my audit reports contain the following:

i. **Report on the Financial Statements**, in which I give an audit opinion on whether the financial statements present fairly, in all material respects the financial position and performance of the entity.

ii. **Report on Lawfulness and Effectiveness in Use of Public Resources**, in which I give a conclusion on whether or not public resources have been applied lawfully and in an effective way.

iii. **Report on Effectiveness of Internal Controls, Risk Management and Governance,** in which I give a conclusion on whether internal controls, risk management and overall governance were effective.

iv. **Report on Other Legal and Regulatory Requirements** is included where applicable, especially for the entities that are registered under the Companies Act, 2015, any other enabling legislation or authorities and donor conditionalities that require such disclosure.

1.5 Audit Opinions

I have expressed different types of audit opinions based on the following criteria:

a) Unmodified Opinion

The books of accounts and underlying records agree with the financial statements and no material misstatements were found. The financial statements present fairly, in all material respects, the operations of the entity. Donor funded projects' financial statements with unmodified opinions are one hundred and sixty-nine (169) as listed in **Appendix 1.**

b) Qualified Opinion

Financial transactions were recorded and are to a large extent in agreement with the underlying records, except for cases where I noted material misstatements or omissions in the financial statements. The issues though material, are not widespread or persistent. Donor funded projects' financial statements with qualified opinion are forty-three (43) as listed in **Appendix 2.**

c) Adverse Opinion

The financial statements exhibit significant misstatements with the underlying accounting records. There exists significant disagreement(s) between the financial statements and the underlying books of accounts and/or standards. These discrepancies and misstatements are widespread, persistent and require considerable interventions by Management to rectify. ADB Africa Climate Summit Project under The National Treasury had an adverse opinion.

d) Disclaimer of Opinion

The financial statements exhibit serious and significant misstatements that may arise from inadequate information, limitation of scope, inadequacy or lack of proper records such that I was not able to form an opinion on the financial operations.

2.0 KEY AUDIT FINDINGS

The sections below highlight key audit findings made during the audit of donor funded projects for the year ended 30 June, 2024.

2.1 Overall Budgetary Control and Performance

The cumulative estimated receipts and expenditure for the donor funded projects in the financial year 2023/2024 amounted to Kshs.241,882,696,627 and Kshs.237,783,235,826 respectively. The actual receipts and expenditure were Kshs.206,867,143,866 and Kshs.197,239,340,115, resulting in an overall underfunding of Kshs.35,015,552,761 and an under-expenditure of Kshs.40,543,895,711. Further, there was a budget imbalance between the budgeted receipts and expenditures for the period amounting to Kshs.4,099,460,801 and an under absorption of funds totalling Kshs.9,627,803,751 or 5% of the actual receipts as detailed in **Table 1** below;

	Budgeted Amount (Kshs)	Actual Amount (Kshs)	Variance (Kshs)
Receipts	241,882,696,627	206,867,143,866	35,015,552,761
Expenditure	237,783,235,826	197,239,340,115	40,543,895,711
Variance	4,099,460,801	9,627,803,751	

Table 1: Overall Budgetary Performance for Donor Funded Projects

In addition, analysis of receipts revealed that twenty-seven (27) donor funded projects realized an overfunding totalling Kshs.7,916,515,215 while one hundred and forty-three (143) donor funded projects had an underfunding amounting to Kshs.42,932,067,975. Further analysis indicated that thirty-one (31) donor funded projects recorded an over-expenditure amounting to Kshs.7,159,146,226, while one hundred and forty-five (145) projects had an under-expenditure totalling Kshs.47,703,041,936, respectively. These are detailed in **Appendix 3.**

2.1.1 Receipts Trend Analysis

During the financial year 2023/2024, the total budgeted receipts amounted to Kshs.241,882,696,627, which was an increase of Kshs.27,496,913,748 from the previous financial year's budget allocation of Kshs.214,385,782,879. **Table 2** below shows the trend in budgeted receipts against the actual receipts for the last three (3) financial years.

Details	FY 2021/2022 (Kshs)	FY 2022/2023 (Kshs)	FY 2023/2024 (Kshs)
Budgeted	231,312,024,966	214,385,782,879	241,882,696,627
Actual	170,040,570,855	164,820,020,780	206,867,143,866
Underfunding	**61,271,454,111**	**49,565,762,099**	**35,015,552,761**
Performance	**73.5%**	**76.9%**	**85.5%**

Table 2: Receipts Trend Analysis for Donor Funded Projects

Figure 1 below shows the receipts trend from financial year 2021/2022 to 2023/2024.

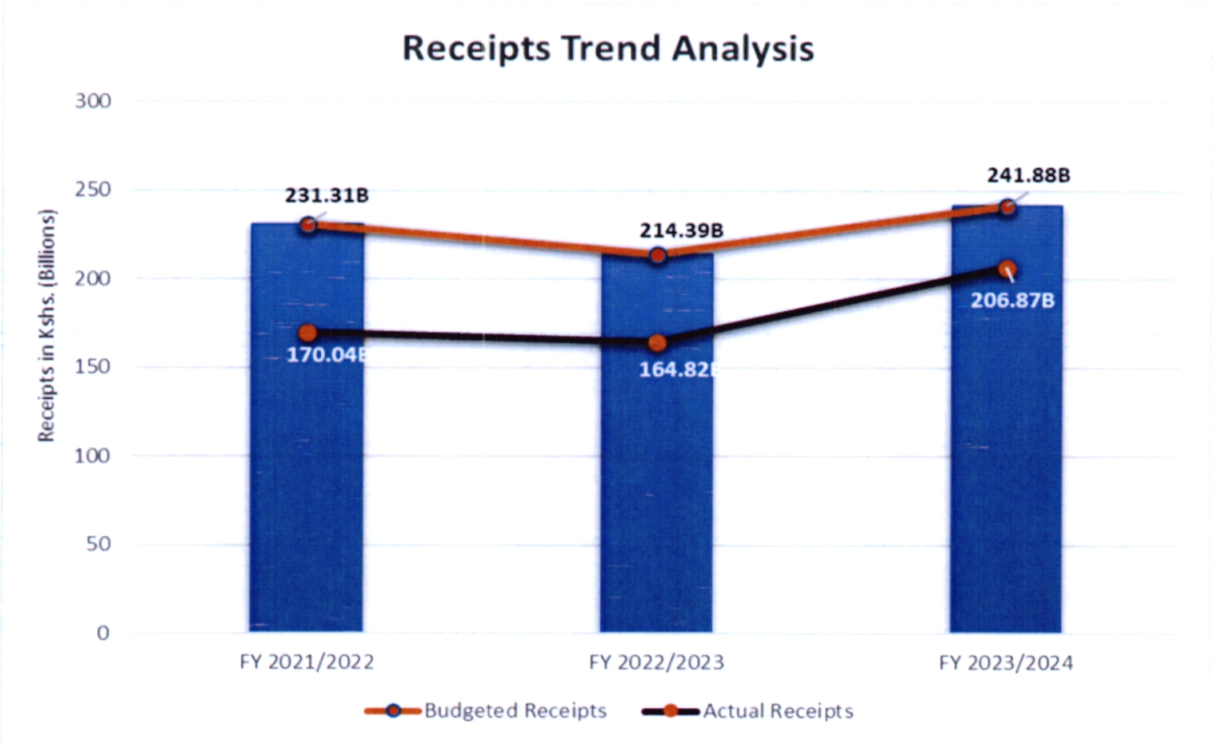

Figure 1: Receipts Trend Analysis for the Last Three (3) Years

The underfunding was caused by delayed disbursement of funds.

2.1.2 Expenditure Trend Analysis

During the year under review, the total budgeted expenditure amounted to Kshs.237,783,235,826 which was an increase from the previous financial year's budgeted expenditure of Kshs.218,131,154,472. **Table 3** below shows the trend in budgeted expenditure against the actual expenditure for the last three (3) financial years.

	FY 2021/2022 (Kshs)	FY 2022/2023 (Kshs)	FY 2023/2024 (Kshs)
Budgeted Expenditure	257,506,949,400	218,131,154,472	237,783,235,826
Actual Expenditure	171,806,922,112	164,149,431,478	197,239,340,115
Under Expenditure	**85,700,027,288**	**53,981,722,994**	**40,543,895,711**
Performance	**66.7%**	**75.2%**	**82.9%**

Table 3: Expenditure Trend Analysis for Donor Funded Projects

Figure 2 below shows the expenditure trend from financial year 2021/2022 to 2023/2024.

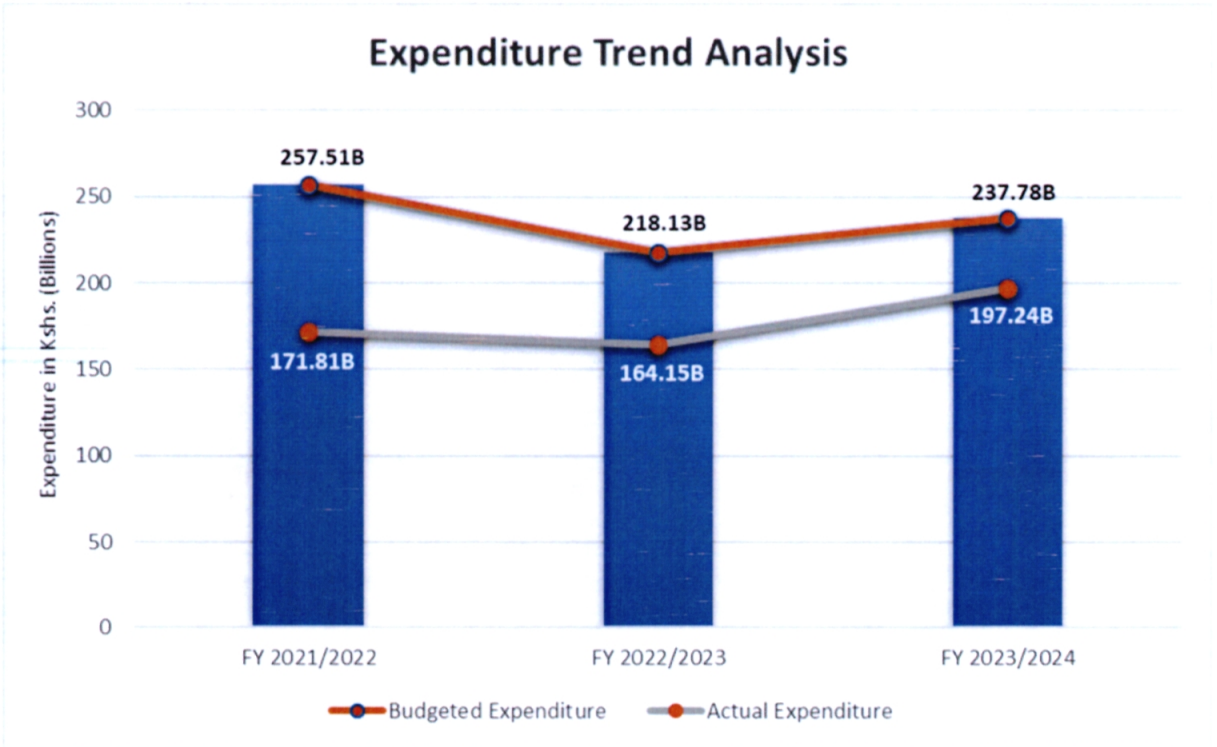

Figure 2: Expenditure Trend Analysis for the Last Three (3) Years

The shortfall in expenditure was mainly attributed to delays in fund disbursement, slow procurement processes, and implementation challenges across various projects.

2.1.3 Actual Receipts Versus Actual Expenditure Trend Analysis

The total expenditure for the donor funded projects in the financial year 2023/2024 amounted to Kshs.197,239,340,115 representing an absorption rate of 95.8% of the total actual receipts of Kshs.206,867,143,866. This was a decline from the previous year, whose reported expenditure amounted to Kshs.164,149,431,478 against total annual receipts of Kshs.164,820,020,780 translating to an absorption rate of 99.5%. **Table 4** below depicts actual receipts versus actual expenditure over the last three (3) years.

	FY 2021/2022 (Kshs)	FY 2022/2023 (Kshs)	FY 2023/2024 (Kshs)
Actual Receipts	170,040,570,855	164,820,020,780	206,867,143,866
Actual Expenditure	171,806,922,112	164,149,431,478	197,239,340,115
Absorption %	**101.0%**	**99.6%**	**95.8%**

Table 4: Actual Receipts and Expenditure Trend Analysis

Figure 3 below illustrates the expenditure trend from financial year 2021/2022 to 2023/2024.

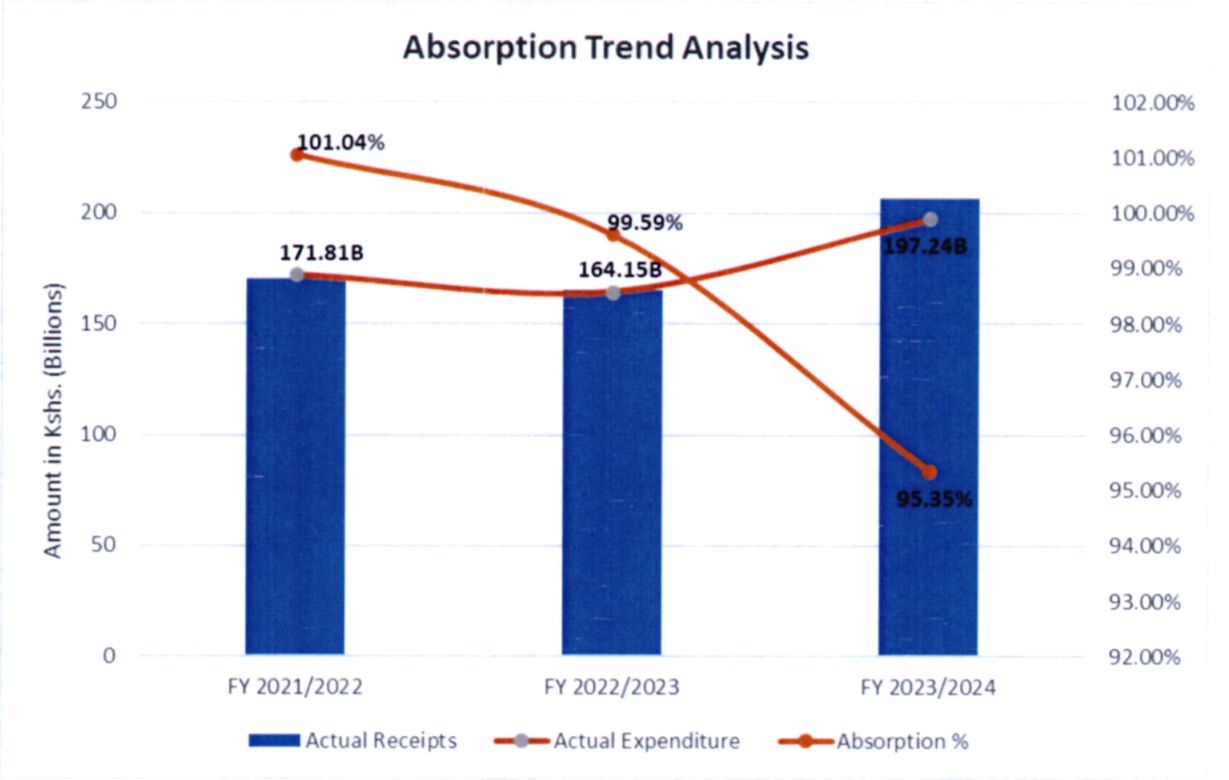

Figure 3: Absorption Trend Analysis for the Last Three (3) Years

2.2 Pending Bills

Review of the two hundred and thirteen (213) donor funded projects revealed that one hundred and fifteen (115) donor funded projects as detailed in **Appendix 4** had pending bills amounting to Kshs.68,877,678,185 which were not settled during the year.

Analysis of Mombasa Port Area Road Development Project and Kenya Transport Sector Support Project, both implemented by Kenya National Highways Authority (KENHA) had the highest pending bills of Kshs.7,734,645,628 and Kshs.7,148,109,740, respectively.

These obligations primarily relate to delayed payments for civil works, procurement of goods and services, consultancy contracts, and staff-related dues. Notably, in some instances, the bills have remained unsettled for prolonged periods, undermining project timelines and delivery.

Further, the audit revealed that some pending bills lacked key documentation such as registers, detailed schedules and ageing analyses. Failure to clear pending bills as a first charge of the subsequent year's budget as required by The National Treasury Circulars and Section 74(4)(d) of the Public Finance Management Act, 2012, could lead to sanctions against the responsible officer.

2.2.1 Pending Bills Trend Analysis

Donor funded projects have continued to accumulate pending bills with a steady increase noted over the last four (4) years as tabulated in **Table 5** below:

	FY 2020/21 (Kshs)	FY2021/22 (Kshs)	FY2022/23 (Kshs)	FY2023/24 (Kshs)
Pending Bills	35,821,055,347	48,313,134,195	65,881,832,291	68,877,678,185

Table 5: Pending Bills Analysis for Donor Funded Projects for the Last Four (4) Years

Figure 4 below shows the pending bills trend from financial year 2020/2021 to 2023/2024.

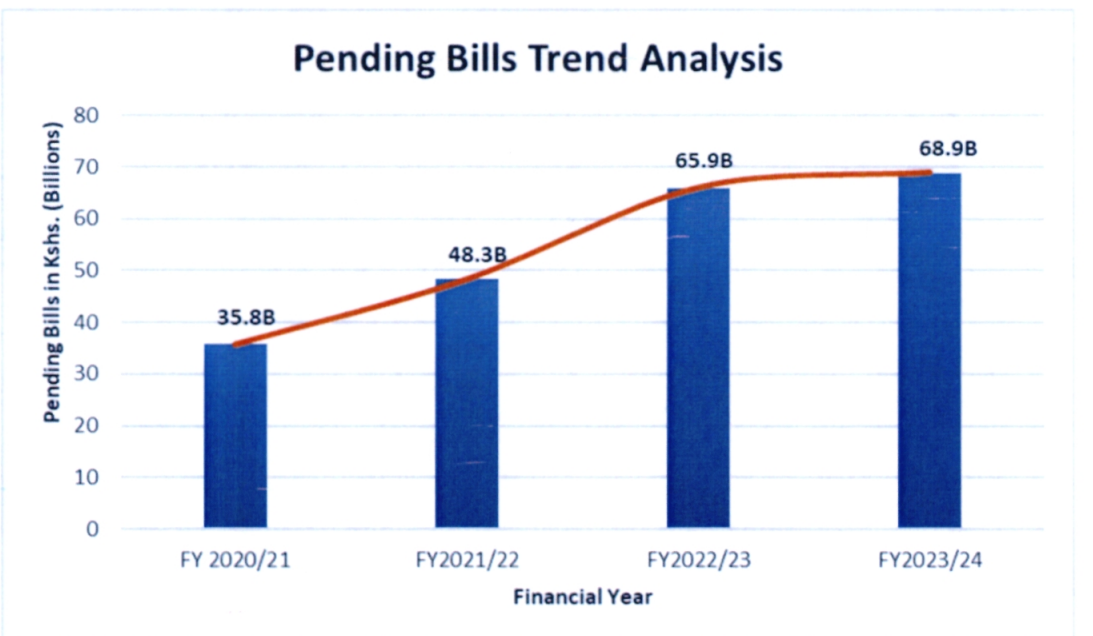

Figure 4: Pending Bills Trend Analysis for Donor Funded Projects

3.0 SUMMARY OF AUDIT OPINIONS

3.1 Analysis of Audit Opinions

A total of two hundred and thirteen (213) financial statements for donor-funded projects for the year ended 30 June, 2024 were audited, upon which I expressed my audit opinions as detailed in **Appendices 1** and **2** and summarized in **Table 6** and illustrated in **Figure 5** below:

Opinion	Donor Funded Projects	
	Number	Percentage (%)
Unmodified/Unqualified	169	79
Qualified	43	20
Adverse	1	1
Disclaimer	0	0
Total	**213**	**100**

Table 6: Audit Opinions for Donor Funded Projects

Out of the two hundred and thirteen (213) donor funded projects audited for the year ended 30 June, 2024, a total of one hundred and sixty-nine (169) donor funded projects had an unmodified audit opinion, forty-three (43) donor funded projects had a qualified opinion, while one (1) donor funded project had an adverse opinion. None of the donor funded projects had a disclaimer of opinion.

These results indicate that while a majority of the donor funded projects' financial statements were fairly presented, a significant number still exhibited weaknesses in financial reporting.

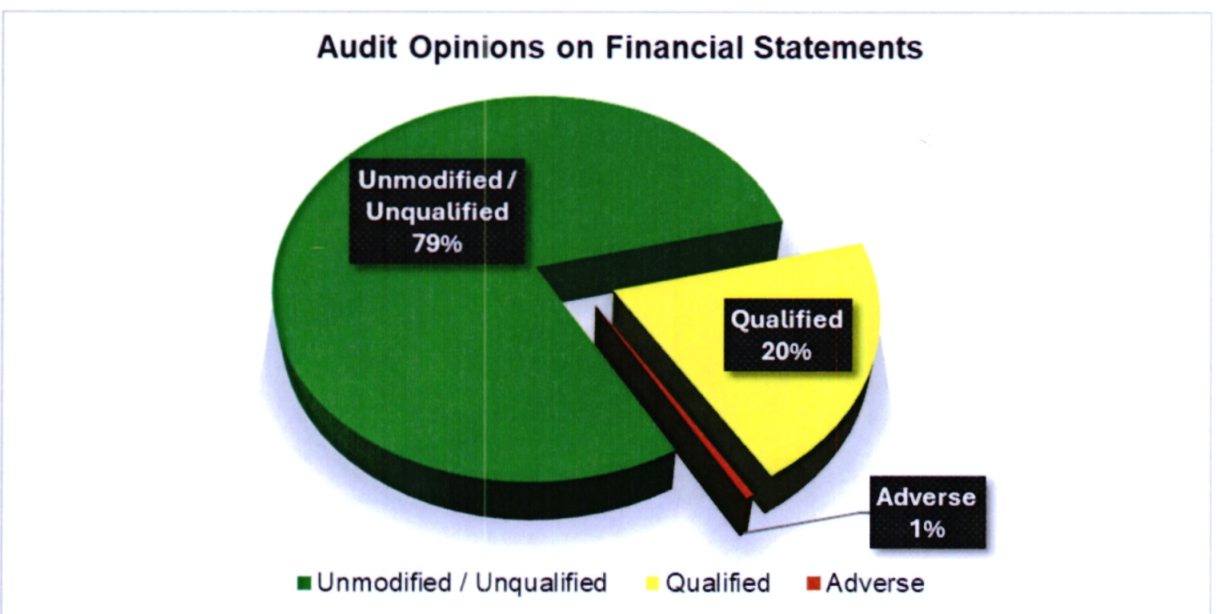

Figure 5: Audit Opinions on Donor Funded Projects Financial Statements

3.2 Audit Opinions Trend Analysis

There has been a gradual and consistent improvement in the opinions for the donor funded projects' financial statements over the last four (4) years as illustrated in **Table 7** and **Figure 6** below, with a rise in unmodified opinions and a reduction in qualified opinions.

Financial Year / Opinion	Donor Funded Projects			
	2020/2021	2021/2022	2022/2023	2023/2024
Unmodified	146	120	153	169
Qualified	64	94	66	43
Adverse	1	2	1	1
Disclaimer	1	1	0	0
Total	**212**	**217**	**220**	**213**

Table 7: Audit Opinions Trend Analysis for the Four (4) Years

During the financial year 2023/2024, an analysis of audit opinions for donor funded projects revealed notable improvements in financial reporting. The number of donor funded projects with an unmodified audit opinion increased from one hundred and fifty-three (153) in the previous year to one hundred and sixty-nine (169), reflecting enhanced compliance with reporting requirements and improved financial transparency. At the same time, qualified audit opinions decreased from sixty-six (66) to forty-three (43), while adverse opinions remained at one (1), and no disclaimer opinion issued for the second consecutive year.

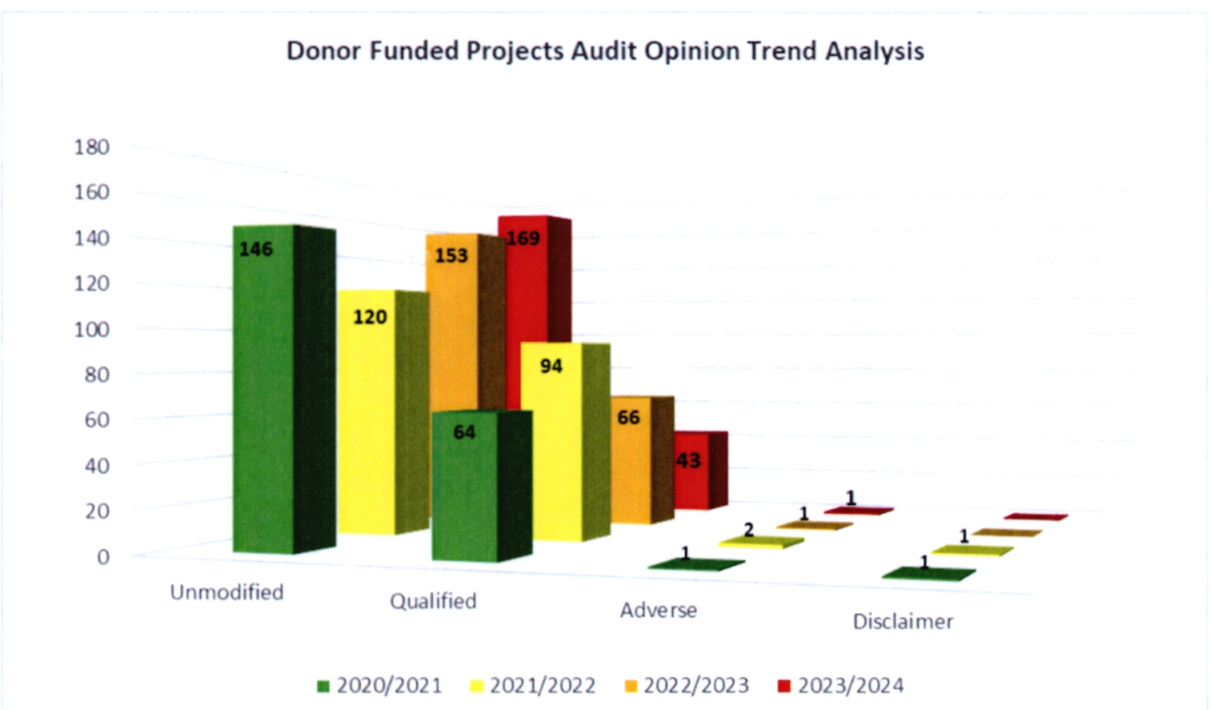

Figure 6: Audit Opinion Analysis for the Last Four (4) Years

4.0 SUMMARY OF MATERIAL OBSERVATIONS

4.1 Summary of Systemic Issues

The audit of donor funded projects for the financial year 2023/2024 identified common systemic weaknesses across implementing entities. These included financial reporting gaps, delayed or stalled projects, low absorption of funds, procurement irregularities and non-compliance with contract conditions. Further, governance and oversight challenges such as ineffective internal audits and weak risk management frameworks were also noted. These systemic issues have been summarized in the thematic area presented in **Figure 7** below.

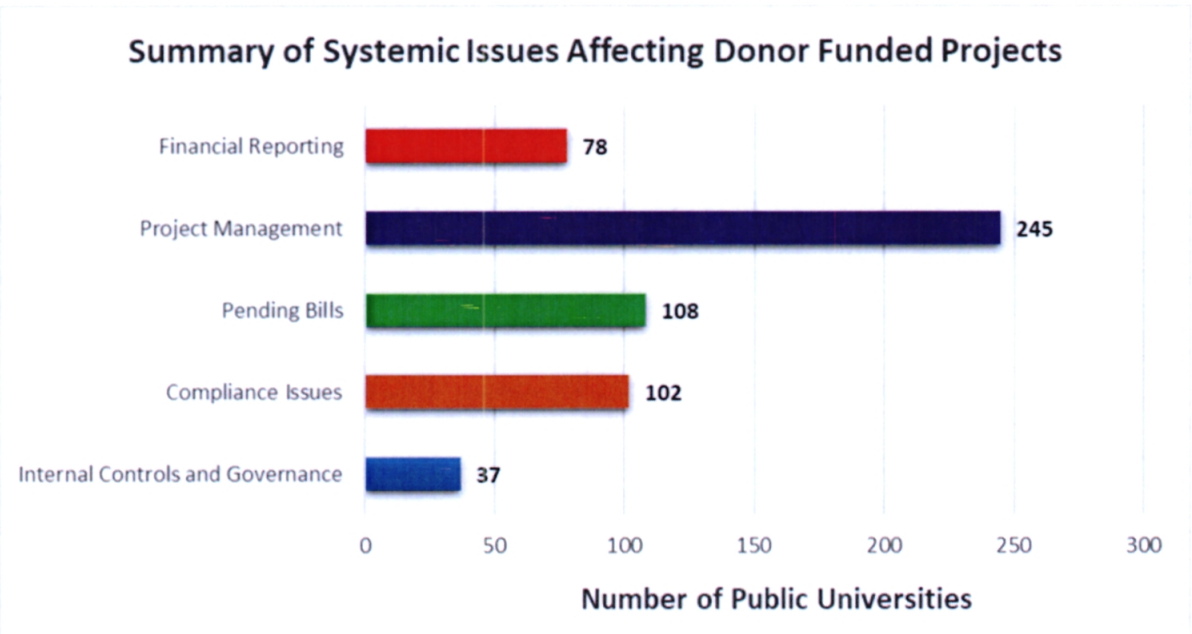

Figure 7: Summary of Systemic Issues Affecting Donor Funded Projects

Based on the audit findings for donor-funded projects in the 2023/2024 financial year, Accounting Officers are urged to address the root causes of recurring systemic weaknesses. Key interventions should include enhancing capacity, developing and implementing standard operating procedures, strengthening internal controls and reinforcing risk management processes. Governance lapses, financial reporting irregularities, and procurement non-compliance must be prioritized to ensure transparency, accountability, and effective use of donor resources. The issues observed point to broader weaknesses in project management and oversight, which require immediate corrective actions. The following sections highlight critical observations noted during the audit.

4.2 Financial Reporting Issues

Over the past four (4) years, there has been a gradual improvement in the presentation of financial statements and maintenance of accounting records under donor funded projects implemented by public entities. This progress is evidenced by

the increased number of donor funded projects with unmodified audit opinions and a decline in instances of material misstatements. However, several donor funded projects continue to exhibit deficiencies in financial reporting. A summary of the key issues related to financial reporting, and the number of affected donor funded projects, is illustrated in **Figure 8** below.

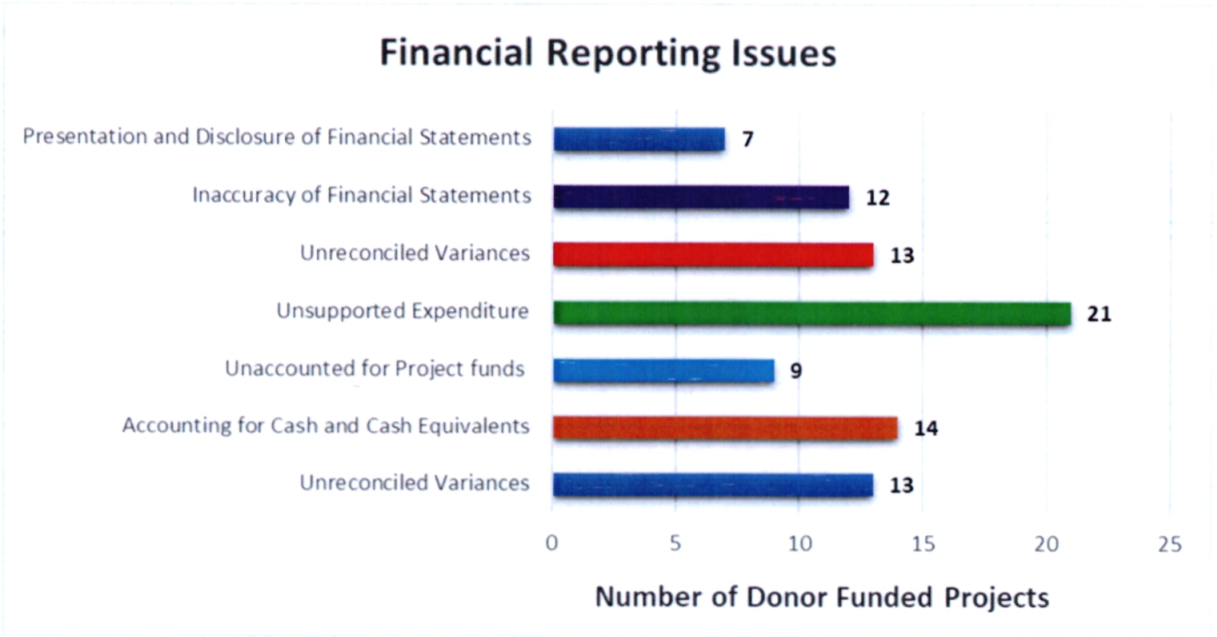

Figure 8: Issues Related to the Presentation of Financial Statements in Donor Funded Projects

4.2.1 Presentation and Disclosure of Financial Statements

Review of the two hundred and thirteen (213) financial statements submitted for audit revealed that seven (7) donor-funded projects as summarized in **Table 8** did not comply with the prescribed Public Sector Accounting Standards Board (PSASB) reporting formats. These deficiencies compromise the reliability, transparency, and accountability of the financial statements.

S/No	Project Name	Implementing Agency
1	Combating Poaching and Illegal Wildlife Trafficking	State Department for Wildlife
2	East Africa Skills for Transformation and Regional Integration Project	Kenya Electricity Generating Company Plc
3	Rural Electrification in Five Regions Project	Rural Electrification and Renewable Energy Corporation
4	East Africa Skills for Transformation and Regional Integration Project	Kisumu National Polytechnic
5	Horn of Africa Gateway Development Project	State Department for Roads
6	Upgrading of "Gilgil Machinery" Road Project	Kenya Rural Roads Authority
7	ADB- Africa Climate Summit Project	The National Treasury

Table 8: Donor Funded Projects with Issues Related to Presentation and Disclosures of Financial Statements

Notable issues identified include:

i. Failure to provide detailed reports linking project outcomes to absorbed budget allocations, thereby limiting performance evaluation.

ii. Omission of key financial disclosures and presentation errors, raising concerns over the accuracy and completeness of the financial statements.

iii. Non-disclosure of prior year adjustments in the statement of financial assets and liabilities, affecting transparency and comparative analysis.

iv. Incomplete financial statements and notes thereto, lacking critical information such as statement of comparison of budget and actual amounts and explanations for significant variances between budgeted and actual amounts.

v. Inclusion of transactions outside the reporting period without proper disclosure or justification, contrary to the cash basis under IPSAS.

4.2.2 Inaccuracies in the Financial Statements

During the year under review, financial statements for twelve (12) donor funded projects contained material inaccuracies amounting to Kshs.472,673,265 as detailed in **Appendix 5**. The issues identified included unreconciled variances between financial statements line items and supporting schedules, unsupported prior year adjustments, inclusion of unrelated cash balances, and misclassification of expenditures. These inaccuracies undermine the reliability of financial reporting and raise concerns over the adequacy of internal controls and financial management practices across the affected donor funded projects.

4.2.3 Unreconciled Variances

Review of the financial statements for donor funded projects revealed that fourteen (14) projects, as detailed in **Appendix 6**, had unreconciled variances and unreconciled balances amounting to Kshs.2,460,732,337. These discrepancies stemmed from inconsistencies between general ledger and financial statement amounts, misstatements in donor and Government of Kenya (GoK) counterpart funding, variances in bank reconciliations, unsupported adjustments to accounts payable, discrepancies in expenditure reporting, and unsubstantiated balances in project-specific disbursement records. These unresolved variances raise concerns over the effectiveness of internal controls and the reliability of the financial statements presented.

4.2.4 Unsupported Expenditure

During the year under review, the audit revealed that twenty-two (22) donor funded projects, as detailed in **Appendix 7**, incurred expenditures amounting to Kshs.2,548,270,736 without adequate supporting documentation. These expenditures included payments made without sufficient evidence such as approved

work plans, payment vouchers, contracts, invoices, beneficiary attendance lists, or delivery confirmations. Failure to provide such documentation is contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015, which requires Accounting Officers to ensure proper use of public resources and maintain supporting records for all financial transactions. Such expenditure not only compromises the reliability of financial statements but also exposes the donor funded projects to the risks of misappropriation of funds.

4.2.5 Accounting for Cash and Cash Equivalents

The statements of financial assets and liabilities for the two hundred and thirteen (213) donor funded projects reflected cash and cash equivalents balance amounting to Kshs.37,126,490,434 as at 30 June, 2024.

Review of the financial statements revealed weaknesses in the reporting and management of cash amounting to Kshs.4,913,786,055 in fourteen (14) donor funded projects as detailed in **Appendix 8**. Issues identified include unsupported or unexplained balances, lack of bank reconciliation statements, and failure to maintain dedicated project bank accounts in accordance with Regulation 76(1) of the Public Finance Management (National Government) Regulations, 2015.

4.2.6 Unresolved Prior Year Matters

In the audit reports of the previous year, one hundred and fifty-one (151) donor funded projects as detailed in **Appendix 9** had several issues raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to resolve them.

4.3 Project Management Issues

The audit of donor funded projects for the year revealed persistent implementation challenges that continue to affect the efficiency and effectiveness of development interventions across various sectors. Although the projects attracted substantial financial support from both development partners and the Government of Kenya, a number of systemic and operational weaknesses were identified. These included delays in fund disbursement, inadequate counterpart funding, stalled and incomplete projects, and instances of ineligible expenditure as illustrated in **Figure 9** below.

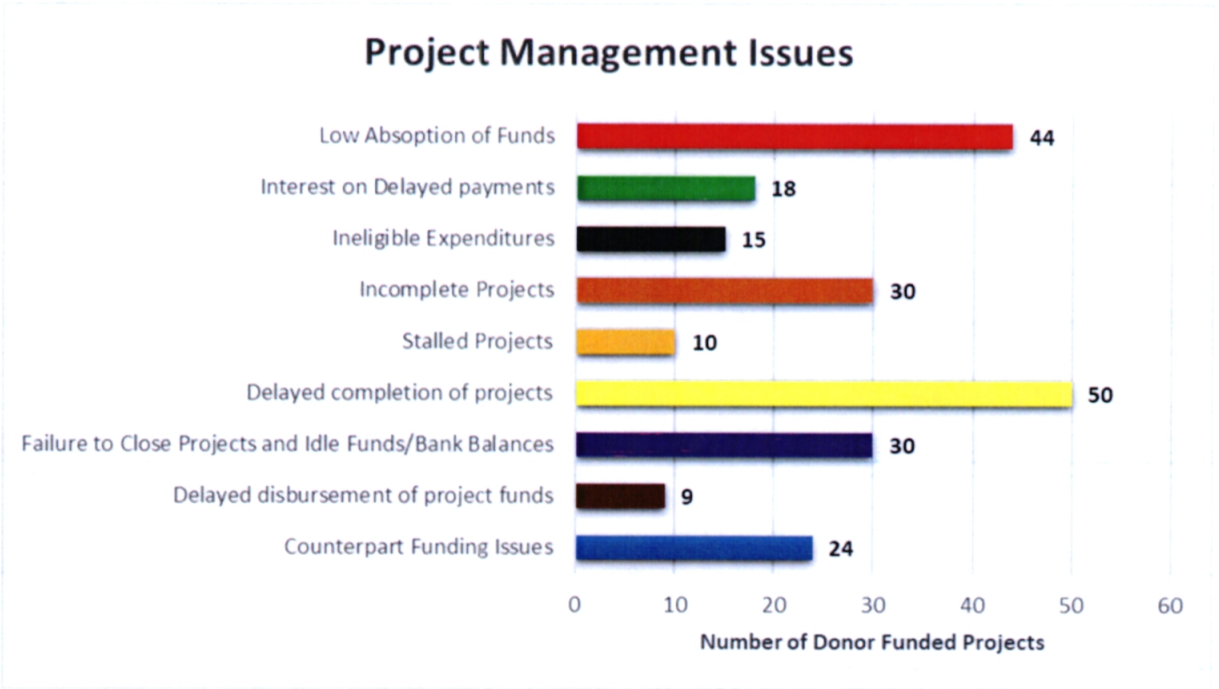

Figure 9: Issues Related to Project Management in Donor Funded Projects

The findings point to gaps in project planning, financial management, and oversight, which pose significant risks to the achievement of intended outcomes and the sustainability of donor supported initiatives.

4.3.1 Project Funding

During the year under review, a total of two hundred and thirteen (213) donor funded projects were audited. The projects had a combined financial commitment totalling Kshs.2,285,405,649,004. This included a total of Kshs.551,033,824,920 being Government Counterpart Funding, and the balance funded through donor loans and grants. Details of these amounts are tabulated **Appendix 10**.

4.3.2 Issues Relating to Counterpart Funding

Review of project implementation across the donor funded projects revealed that twenty (20) donor funded projects faced challenges relating to Government counterpart funding. Some projects recorded counterpart underfunding while others channeled funds through undesignated project accounts, and lacked supporting documentation for counterpart disbursements as detailed in **Appendix 11**.

These lapses contravened the provisions of financing agreements and public finance management regulations, thereby affecting the timely execution of activities and increasing the risk of delayed or compromised achievement of project outcomes.

4.3.3 Delayed Disbursement of Project Funds

During the year under review, the audit revealed that seven (7) donor funded projects, as detailed in **Table 9** below, experienced delays in the disbursement of project funds, totalling Kshs.2,067,314,443. The delays were attributed to late issuance of exchequer releases, partial disbursements by development partners,

retention of funds by the Central Bank of Kenya, and failure by implementing entities to transfer funds to designated project accounts on time.

No.	Name of Project	Issue Noted	Amount (Kshs.)
1	Green-Zones Development Support Project - Phase II (Credit No.P-KE-AAD-005) - Kenya Forest Service	Approved project funds amounting to Kshs.33,614,513 for the year under review and are withheld by the Central Bank of Kenya.	33,614,513
2	Kenya Gold Mercury Free ASGM Project Grant No.GEF/UNDP/GOK-00108253 - State Department for Environment and Climate Change	Kshs.293,517,458 remained undisbursed with fourteen (14) months remaining to end date	293,517,458
3	Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya - IUCN Project No.P03162, IUCN Ward No.AVCH-000981 and GEF ID/10292 – National Environment Management Authority	First Exchequer requisition was made 5 months after the start of the financial year and Kshs.129,500,640 credited to the project account on 15 January, 2024	129,500,640
4	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	AfDB contributed Kshs.862,800,762 and the Government of Kenya Kshs.164,065,719. However, Agricultural Finance Corporation (AFC) did not receive the funds.	1,026,866,481
5	Kenya Cereal Enhancement Programme - State Department for Agriculture	Kshs.447,108,168 for IFAD Loan and Kshs.1,032,000 IFAD Grant disbursed by the donor had not been transferred to the project.	448,140,168
6	A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) Grant No. TFOA5636) - Moi Teaching and Referral Hospital	Undisbursed project funds, yet the project was closed on 31 January, 2022.	2,816,970
7	DANIDA Primary Healthcare (PHC) Support Program – State Department for Medical Services	Eight (8) counties had not transferred Kshs.87,609,750 to their Special Purpose Accounts. Six (6) counties delayed transferring Kshs.45,248,463 to health facilities by fifty-two (52) to sixty (60) days after receipt. The transfers should be made within twenty-five (25) days after receipt.	132,858,213
	Total		**2,067,314,443**

Table 9: Donor Funded Projects with Delayed Disbursement of Funds

Further, in the Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) implemented by Moi Teaching and Referral Hospital, project funds remained undisbursed despite the project having closed on 31 January, 2022.

In addition, Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) implemented by the State Department for Agriculture and Financing Locally-Led Climate Action Program Project implemented by The National Treasury experienced prolonged delays of four (4) months and one (1) year respectively.

4.3.4 Failure to Close Projects and Idle Funds/Bank Balances

Review of project implementation revealed that thirty (30) donor funded projects, whose project duration had ended as at 30 June, 2024 but had not been officially closed as detailed in **Appendix 12**. In most cases, project closure reports had not been prepared, assets had not been formally handed over, and no justification was provided for the delay.

Notably, three (3) inactive projects continued to hold substantial balances totalling Kshs.135,832,586 in their bank accounts. The details are as indicated in **Table 10** below,

No.	Project Name	Project End Date	Issue Noted	Amount (Kshs)
1	Agricultural Sector Development Support Programme II (SIDA Grant No. 51110109) – State Department for Agriculture	30-Nov-22	Kshs.22,174,619 in bank accounts not closed; Kshs.13,342,427 transferred to counties not accounted for	35,517,046
2	Nairobi Inclusive Sanitation Improvement Project (Grant No. 5600155005153) - Athi Water Works Development Agency	31-Dec-23	Kshs.61,259,388 remained idle in the bank account	61,259,388
3	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture	30-Nov-23	Kshs.39,056,152 unutilized; transferred to CBK with no AfDB acknowledgment	39,056,152
	Total			**135,832,586**

Table 10: Donor Funded Projects with Idle Funds

Failure to close projects in a timely manner undermines accountability and risks mismanagement of public resources, in addition to contravening the provisions of the financing agreements on financial closure and reporting.

4.3.5 Delayed Projects

Review of the project implementation status reports for the two hundred and thirteen (213) donor funded projects revealed a delay in project implementation across fifty (50) donor funded projects as detailed in **Appendix 13**. Although the contractual

completion dates for the projects had not lapsed as at 30 June, 2024, the pace of implementation was significantly behind planned schedules. Delays were attributed to various factors, including protracted procurement processes, delays in land acquisition and compensation, inadequate budgetary allocations, slow disbursement of funds, and underperformance by contractors.

Further, nine (9) of the fifty (50) delayed projects were being implemented by the Kenya National Highways Authority (KeNHA). For instance, the Horn of Africa Gateway Development Project (Credit No. 6768-KE) had drawn Kshs.11,957,602,955 or 15% of the total funding compared to 50% project period which had lapsed, an indication that the project was behind schedule.

Similarly, the Kenya–South Sudan Link Road Project had received only Kshs.1,705,348,406 out of a total Kshs.16,006,231,974 as at 30 June, 2024, reflecting an absorption of just 11%. The balance of Kshs.14,300,883,568 (89%) remained undrawn, raising concerns over the possibility of utilizing the funds within the remaining implementation period.

Delays of this nature undermine the timely delivery of intended project benefits and may expose the Government to avoidable financial penalties and reduced development impact.

4.3.6 Stalled Projects

During the year under review, nine (9) donor funded projects as summarized in **Table 11** below were found to have stalled, raising concerns on inefficient utilization of resources, delayed delivery of intended benefits, and the risk of failing to achieve project objectives.

The East Africa Skills for Transformation and Regional Integration Project implemented by Meru National Polytechnic, construction works valued at Kshs.444,473,290 stalled due to unresolved contractual disputes that remain in court. Similarly, The Establishment of Bus Rapid Transit Line 5 Project had not commenced more than two years after its scheduled start date, with idle funds amounting to Kshs.320,579,360. These instances undermine value for money and hinder the timely delivery of essential services and infrastructure to intended beneficiaries.

No.	Project Name	Issue Noted
1	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited	Physical verification carried out in October 2024 revealed that the project had stalled and the contractor was not on site. The progress report indicated that the works at Malaa Sub Station were at 90.6% complete.
2	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	Contract for Kshs.8,318,517 for renovation and rehabilitation at Regional Pastoral Center Narok had stalled. The contractor had been paid but the were works incomplete

No.	Project Name	Issue Noted
3	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture	A total of Kshs.18,167,586 was incurred on project components, including feeder canals, land levelling, and honey processing equipment—that were either non-functional, not in use, or rendered ineffective unachieved project objectives
4	Rwabura Irrigation Development Project No.1109118900 - National Irrigation Authority	Project viability. No remedial action on stolen kits and landslide defects. Project's ability to bring 1,500 acres under irrigation and ensure food security is doubtful.
5	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	The construction of the building technology flagship center stalled due to unresolved legal disputes, delaying implementation of the Kshs.444,473,290 project.
6	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education	267 projects in three counties with a contract sum of Kshs.344,235,750 had stalled with Tana River (67), Kwale County (168) and Taita Taveta (14).
7	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	The Project had not started, and the contractor was not on site.
8	Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority	The Project has remained in the preparation phase for a period of over four years.
9	The Establishment of Bus Rapid Transit Line 5 Project (EDCF Loan Agreement No.KEN-5) - Kenya Urban Roads Authority	The Project was scheduled to start in June 2022 and end in December 2025. However, the Project had not commenced.

Table 11: Stalled Projects

4.3.7 Incomplete Projects

Review of the projects implementation status reports revealed that twenty-eight (28) donor funded projects had not been completed within their contractual timelines, despite significant funding towards the projects as detailed in **Appendix 14**. Notable delays included the Dualling of Magongo Road, whose level of completion stood at 92% complete despite a twenty-four (24) month extension, and the Kapchorwa–Suam–Kitale Road, which remained incomplete even after 263% of the contract period had lapsed. In the health sector, the East Africa Kidney Institute remained incomplete four (4) years after the expected completion date, despite the Government having already commenced loan repayments, with the intended benefits yet to be realized. Other incomplete projects include boreholes, idle agricultural infrastructure, and incomplete sanitation and water systems.

Notably, the State Department for Agriculture was the most affected implementing agency, with projects worth Kshs.2,748,759,416 either incomplete, underutilized, or abandoned. Key findings included: unproductive boreholes in arid counties, non-operational livestock and irrigation facilities, idle agro-processing units, and failure to commission completed works due to unresolved land ownership and planning deficiencies.

These delays and contract overruns raise concerns over project oversight, value for money, and the Government's ability to achieve intended development outcomes.

4.3.8 Interest on Delayed Payments

During the year under review, the audit revealed that avoidable interest payments amounting to Kshs.4,882,803,834 were incurred across seventeen (17) donor funded projects as detailed in **Appendix 15** due to delayed settlement of certified works and contractor's invoices. A significant portion of the interest, totalling Kshs.930,599,071, originated from the COVID-19 Health Emergency Response Project. The amount relates to interest accrued on payments made by the African Vaccine Acquisition Trust (AVAT) to the vaccine manufacturer for 13,333,333 doses that had been made available for delivery under the contractual agreement. Other projects with high interest charges included the Mombasa-Mariakani Highway Project, which incurred a total of Kshs.856,733,470 and the Sirari Corridor Accessibility and Road Safety Improvement Project, which paid Kshs.657,026,738 in interest. These instances reflect weak contract oversight which undermines value for money and effective donor fund utilization.

4.3.9 Ineligible Expenditure

During the year under review, the audit revealed ineligible expenditures amounting to Kshs.1,808,822,598 across fifteen (15) donor funded projects as detailed in **Appendix 16**. These costs were incurred contrary to the terms of financing agreements, the Public Finance Management Act, 2012, and related guidelines. Key findings here included: unauthorized over-expenditures, irregular salary enhancements, use of project funds for unapproved and unrelated activities, and premature commitments of funds.

For instance, the Africa Climate Summit Project spent Kshs.475,515,000 during the summit that took place in September 2023, yet the financing agreement was signed on 15 November 2023, over two (2) months after the summit had already taken place, rendering the expenditure ineligible. Similarly, the Transforming Health Systems for Universal Care Project incurred Kshs.314,923,413 in expenditure despite a nil final budget, contravening Section 68(2)(h) of the Public Finance and Management Act, 2012, which requires all expenditures to be aligned with approved estimates.

Other significant ineligible expenditures include Kenya Water Security and Climate Resilience Project which incurred an amount of Kshs.301,801,257 due to idle time and prematurely connected utilities before land acquisition was finalized. An additional an amount of Kshs.178,638,946 was reported as unauthorized over-expenditure under the Support to Technical and Vocational Education Training and Entrepreneurship Project, representing a 23% excess above the approved budget without requisite approvals.

These findings reflect systemic weaknesses in financial controls, budgeting, and compliance with funding conditions across implementing entities.

4.3.10 Low Absorption of Funds

Review of the donor funded projects revealed that forty-four (44) donor funded projects as detailed in **Appendix 17** had low absorption of funds, undermining the achievement of intended objectives within the stipulated project timelines. These projects had consumed a significant portion of their planned implementation period but had drawn down minimal portions of the committed funds.

The Mombasa Gate Bridge Construction Project had utilized an amount of Kshs.960,459,051, representing 2% of the total commitment of Kshs.49,069,870,935, despite four years of project duration that ended on 25 April, 2025. Similarly, the Kenya Off-Grid Solar Access Project, implemented by the Rural Electrification and Renewable Energy Corporation, had utilized only Kshs.32,740,775, or 1% of the committed amount of Kshs.3,500,000,000.

Other projects, such as the Kenya Off-Grid Solar Access Project (KOSAP-SNV), showed a utilization of only Kshs.294,689,196 out of an approved commitment of Kshs.4,700,000,000, equivalent to an absorption rate of 6%, the project period had already elapsed as at 30 June, 2024.

The continued underutilization of committed resources raises concerns over project delivery capability, and may lead to project extensions, cost overruns, and the risk of penalties or donor disengagement.

4.4 Contingent Liabilities

The audit identified contingent liabilities totalling to Kshs.744,188,950 in four (4) donor funded projects, representing potential financial obligations that could materialize from pending legal cases. The Kenya Rural Roads Authority faces the largest exposure at Kshs.642,516,239 due to a High Court appeal, while least liabilities were reported by the Ministry of Health with a total of Kshs.4,432,141 as detailed in **Table 12**.

No.	Name of Project	Issue Noted	Contingent Liability (Kshs)
1	Support to Road Sector Policy: 10th EDF Rural Roads Rehabilitation Project in Kenya No. KE/FED/023-571 - Kenya Rural Roads Authority	High Court Appeal awaiting determination	642,516,239
2	Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) - State Department for Public Health and Professional Standards	Claim by Marura Nursing Home for Civil Suit No.494 of 2015	4,432,141

No.	Name of Project	Issue Noted	Contingent Liability (Kshs)
3	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority	If the ruling is against the Implementing Agency, settling of the liability is in doubt as the Project ends in December, 2024.	91,552,170
4	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice	Staff gratuity to be paid at the end of the Programme	5,688,400
	Total		**744,188,950**

Table 12: Contingent Liabilities in Donor Funded Projects

These contingent liabilities create significant budgetary risks and highlight the need for proactive legal resolution and proper exit strategies for donor funded projects.

4.5 Compliance Issues

As required by Article 229(6) of the Constitution of Kenya, audit procedures were carried out to determine whether donor funded projects were lawfully and effectively implemented and whether public resources, including counterpart funds, were applied in accordance with the law. The audit observations on compliance matters revealed a general lack of adherence to the laws and regulations governing the management of public resources.

A summary of the compliance issues observed, and the number of Donor funded projects affected in illustrated in **Figure 10** below;

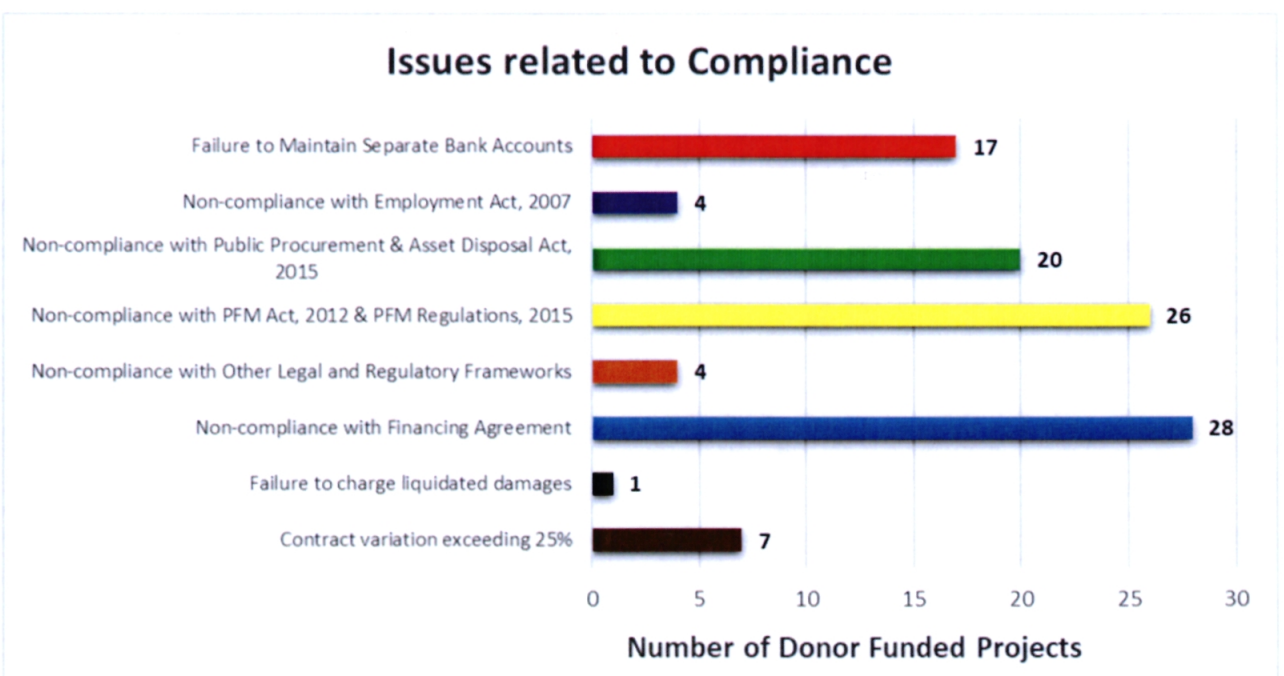

Figure 10: Compliance Issues in Donor Funded Projects

4.5.1 Failure to Maintain Separate Bank Accounts for the Projects

A total of seventeen (17) donor funded projects were found to have commingled project funds as detailed in **Appendix 18**. This was contrary to Regulation 76(1) of the Public Finance Management (National Government) Regulations, 2015, which requires separate bank accounts to be maintained for each project at the Central Bank of Kenya.

This issue was particularly pronounced in Kenya Electricity Transmission Company Limited's projects which accounted for four (4) of the seventeen (17) cases lacking distinct accounts, resulting in material variances between bank statements and cashbook balances. In some instances, funds were entirely managed through operational accounts of implementing agencies, undermining financial accountability, transparency, and proper tracking of both donor and public resources.

4.5.2 Non-Compliance with Public Procurement and Asset Disposal Act, 2015

During the year under review, the audit revealed non-compliance with the provisions of the Public Procurement and Asset Disposal Act (PPADA), 2015 resulted in procurement irregularities amounting to Kshs.3,737,379,730 in twenty-one (21) donor funded projects as detailed in **Appendix 19**. Some of the issues highlighted include:

i. **Inadequate Specification of Procurement Requirements**: In some instances, the procuring entities failed to provide bidders with comprehensive and clear procurement specifications, contrary to Section 60(1) of the Act. This led to challenges in implementation and eventual contract variations. For example, under the Kenya Electricity Expansion Project, bidders were not furnished with all the specific requirements relating to goods, works, and services, resulting in variations amounting to Kshs.38,181,354.

ii. **Non-Adherence to Approved Procurement Plans**: Several projects failed to implement activities as per their approved procurement plans, resulting in delays and underutilization of budgeted resources. For example, the Horn of Africa Gateway Development Project implemented by the National Transport and Safety Authority, where failure to follow the procurement plan led to unimplemented activities valued at Kshs.1,056,487,955.

iii. **Irregular Contract Variations**: The audit revealed instances where contract variations were effected contrary to Section 139(3) of the Act, which only permits variations after 12 months from contract signing. For example, the Regional Flagship Marine and Transport and Ports Logistics Centre Project implemented by Kenya Coast National Polytechnic had its contract varied by Kshs.5,317,828 within eight months of award. Similarly, the East Africa's Centre of Excellence for Skills and Tertiary Education recorded variations amounting to Kshs.298,396,698, a portion of which occurred within one year and lacked review by the contract implementation team.

iv. **Use of Direct Procurement Without Proper Disclosure**: Some entities engaged in direct procurement without adhering to disclosure requirements under Regulation 90(1)(b) of the Public Procurement and Asset Disposal Regulations, 2020. For instance, the Horn of Africa Gateway Development Project under the ICT Authority single-sourced two training consultants at a cost of Kshs.9,798,562 but did not report the procurement to the Public Procurement Regulatory Authority.

v. **Breach of Low-Value Procurement Thresholds**: The audit noted instances where the procurement of goods and services using cash-based methods exceeded the allowable limit of Kshs.50,000 as stipulated in Section 45(3)(b) of the Public Procurement and Asset Disposal Regulations, 2020. For instance, in the Rural Kenya Financial Inclusion Facility (RK FINFA) project, direct procurement through standing imprest amounted to Kshs.7,347,957, far exceeding the permissible cash threshold.

vi. **Payments made without Adherence to Contractual or Regulatory Conditions:** There were cases where payments were made contrary to contract terms or in the absence of supporting documentation. Under the Rural Electrification in Five Regions Project, the contractor received Kshs.113,822,110, or 83% of the contract sum, despite implementation progress standing at only 42%, breaching Regulation 150(1) of the Public Procurement and Asset Disposal Regulations, 2020. In the case of Financing Locally-Led Climate Action Program Project, The National Treasury made an advance payment of Kshs.6,260,746 for training without providing tender documents or contract evidence, contrary to Section 146 of the Act.

vii. **Failure to Charge Liquidated Damages:** Contractual obligations under the Coastal Region Water Security Project (Kwale Town Urban Water Supply) were not fully upheld due to the failure by the implementing agency to recover applicable liquidated damages from the contractor. Awarded at a contract sum of Kshs.426,338,937 with an original completion date of June, 2021, the project stalled at 67% progress by March, 2023 despite three extensions. While COVID-19 contributed to delays, the State Department for Irrigation terminated the contract without enforcing Clause 45.1 of the agreement mandating liquidated damages recovery for non-performance. This omission represents a direct financial loss and undermines accountability mechanisms for contractor default. This is contrary to Section 140 of the Public Procurement and Asset Disposal Act, 2015.

These weaknesses noted undermined transparency, value for money, and accountability in the procurement process.

4.5.3 Contract Variation Exceeding 25%

The audit revealed that seven (7) donor funded projects as detailed in **Table 13** had unauthorized contract variations amounting to Kshs.11,029,230,604, which exceeded the 25% threshold allowed under Section 139 of the Public Procurement and Asset Disposal Act, 2015.

For instance, the Dualling of Magongo Road (Phase II) project experienced a 99.8% variation in consultancy services from the original contract sum of Kshs.97,326,900 to Kshs.194,429,055. Similarly, under the Water and Sanitation Development Project consultancy fees were revised upwards by 131%, from the initial Kshs.76,959,355 to Kshs.177,739,431. In the Thwake Multipurpose Water Development Program, the construction cost of the dam increased by 32%, amounting to Kshs.10,331,132,256.

Other non-compliances included variations which were implemented without the necessary technical or contract implementation committee reviews, while other variations were based on expired agreements, or were supported by addenda signed after the expiry of the initial contract period, thereby undermining the legality of such extensions.

No.	Name of Project	Issue Noted	Amount (Kshs.)
1	Kenya Electricity Modernisation Project (IDA Grant Number TFA059 and Credit Number 55870KE) - Rural Electrification and Renewable Energy Corporation	1. An addendum was signed after the financing agreement period had ended. 2.The parties agreed to facilitate the completion of the project from the Corporation's internal funding since the project implementation period had lapsed. 3.Management budgeted Kshs.177,730,421 above the agreed amount in the addendum.	177,730,421
2	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority	Variation of 99.8% of the contract sum on consultancy services contravenes the provision of the Act. The initial contract sum was Kshs.97,326,900, and the varied contract sum was Kshs.194,429,054.95	97,102,155
3	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury	The project had three contracts totalling to Kshs.114,276,368 that were issued without valid contacts since the contracts used had expired.	0

No.	Name of Project	Issue Noted	Amount (Kshs.)
4	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) - State Department for Agriculture	Cost Escalation – Isiolo Abattoir. Original Contract Sum was Kshs.748,095,16. Revised Projected Cost was Kshs.1,000,546,760	252,451,599
5	Thwake Multi-purpose Water Development Program Phase 1 - State Department for Water and Sanitation	Increase in contract price for construction of Thwake Dam by 32% (Kshs.10,331,132,256). Contract price is Kshs.31,871,475	10,331,132,256
6	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	Consultancy services for design review, implementation of ESIA/RAP and construction supervision of water and sanitation works for Malindi Water and Sewerage Company revised upwards to Kshs.177,739,431 resulting in an increment of Kshs.100,780,076 or 131% which exceeds the 25% threshold.	100,780,076
7	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) - State Department for Irrigation	The claims included in the amount paid on certified works of Kshs.1,145,399,178 exceeded a provision of 25% price adjustment for the certified works allowed in contract agreement of Kshs.286,349,794 by Kshs.70,034,097.	70,034,097
	Total		**11,029,230,604**

Table 13: Donor Funded Projects with Contract Variation Exceeding 25%

4.5.4 Non-Compliance with Financing Agreement

Review of the donor funded projects revealed that thirty-two (32) donor funded projects as detailed in **Appendix 20** were found to have breached the terms and conditions set out in their respective financing agreements. Some of the areas of non-compliance noted include:

i. **Failure to Refund Unspent Balances to Donors**: Some implementing entities did not remit unutilized project funds back to the donors after the expiry or completion of the project, contrary to the refund clauses in the grant or credit agreements. For instance, the Ministry of Environment, Climate Change and Forestry had a fund balance of Kshs.109,379,931 under the Africa Climate Summit and Africa Climate Week, which was not reimbursed to the donor as required under Clause 5.3 of the grant agreement.

ii. **Holding Project Funds in Unapproved Bank Accounts**: Funds were in some cases maintained in commercial bank accounts that were not specified or approved under the financing agreements, undermining donor oversight and financial controls. For example, the Integrated Programme to Build Resilience to Climate Change, implemented by the National Environment

Management Authority (NEMA), held a balance of Kshs.3,693,419 in a commercial bank that differed from the account stipulated in the financing agreement.

iii. **Delayed Fund Utilization Resulting in Commitment Charges:** In some instances, delays in drawing down committed funds exposed the Government to unnecessary commitment fees charged on undisbursed balances. For instance, The Kenya Off-Grid Solar Access Project for Underserved Counties, implemented by the Rural Electrification and Renewable Energy Corporation, attracted Kshs.16,945,655 in commitment fees as at 30 June, 2024 due to undrawn balances, charged at 0.5% of the undisbursed amount.

iv. **Execution of Unapproved Activities without Donor Consent:** Implementing entities sometimes undertook project activities not included in the approved annual work plans, or reallocated funds without obtaining the donor's "No Objection". For example, the Global Fund HIV/AIDS Project (KEN-H-TNT-2065), implemented by the National Syndemic Diseases Control Council reprogrammed Kshs.324,907,572 for the procurement of health commodities without documented donor approval.

v. **Incomplete or Unusable Project Outputs Due to Poor Planning:** Failure to share project plans with key stakeholders and poor supervision resulted in facilities that were incomplete or unusable for their intended purpose. The Kenya Development Response to Displacement Impacts Project (KDRDIP) implemented by the Ministry of East African Community (EAC), ASALs and Regional Development, spent Kshs.12,500,000 constructing hospital wards at Kakuma Sub-County Hospital that were found to lack washrooms, rendering them unusable.

vi. **Lack of Oversight and Governance Structures:** Several projects did not convene the required steering committee meetings or submit progress reports as stipulated in the financing agreements. For instance, Thwake Multi-purpose Water Development Program, implemented by the State Department for Water and Sanitation, did not hold any National Program Steering Committee meetings during year under review, contrary to the governance structure outlined in the financing agreement.

vii. **Non-Remittance of Counterpart Funding by Government Entities:** Some County Governments and Agencies failed to contribute their agreed counterpart funding, as stipulated in co-financing arrangements. For instance, under the DANIDA Primary Healthcare Support Program, twelve (12) counties failed to contribute Kshs.102,671,124 in counterpart funding, thereby breaching their financial obligations.

viii. **Failure to Adhere to Donor Branding and Visibility Requirements:** Communication and visibility plans required under the financing agreements were in some cases not developed or implemented. The Office of the Attorney General and Department of Justice, implementing the Programme for Legal Empowerment and AID Delivery, had no visibility plan in place even as the project approached closure, contrary to the agreement.

ix. **Over-Financing and Receipt of Funds after Project Closure:** There were cases where projects either received disbursements beyond the agreed end date or obtained financing in excess of the approved agreement limits. For instance, Agricultural Sector Development Support Programme II implemented by the State Department for Agriculture received Kshs.12,523,470 after the closure date, while the Western Kenya Road Improvement Project implemented by Kenya Rural Roads Authority received Kshs.1,467,856,772 against an agreement total of Kshs.1,370,000,000 under the, resulting in unexplained overfinancing of Kshs.97,856,772.

These breaches undermine donor trust, and compromise on project sustainability.

4.5.5 Non-Compliance with Public Finance Management Act, 2012

The audit revealed material compliance breaches in twenty-six (26) donor funded projects, as categorized below:

i. **Improper Use or Retention of Funds:** The audit revealed that three (3) donor funded projects were flagged for the improper use or retention of funds, contrary to various provisions of the Public Finance Management Regulations as detailed below:

   a) Kenya Electricity Expansion Project under the Rural Electrification and Renewable Energy Corporation paid an amount of Kshs.79,142,646 from the Corporation's general bank account instead of the designated project account, contrary to Regulation 4(c) of the Public Finance Management (National Government) Regulations, 2015, which requires funds for donor financed projects to be managed separately.

   b) The Kenya Electricity Modernization Project, implemented by the State Department for Energy, retained Kshs.75,777,583 in the project account after project closure, in violation of Regulation 74(6)(d), which mandates the return of unspent balances to the National Exchequer upon project completion.

   c) Olkaria-Lessos-Kisumu Transmission Lines Project by Kenya Electricity Transmission Company Limited (KETRACO) recorded a transfer of Kshs.4,661,039 from KETRACO that was not part of the approved budget and remained unrefunded, contravening Section 43(1)(a) of the Public Finance Management Act, 2012, which restricts expenditures to only those approved in the budget.

ii. **Unapproved/Unsupported or Unauthorized Expenditure:** Three (3) projects incurred an expenditure amounting to Kshs.11,490,073,794 without adhering to approved procurement plans or without securing formal budget approvals.

a) The Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project, implemented by the State Department for Higher Education and Research, spent Kshs.2,115,920 on MacBook laptops and iPads, yet the expenditure was not supported by an approved and updated procurement plan.

b) The Kenya Primary Education Equity in Learning Project reported a budget of Kshs.11,813,990,890 and related expenditure of Kshs.11,487,957,874, despite lacking any formal approval for the stated budget. These are contrary to Regulation 51(2) of the Public Finance Management (National Government) Regulations, 2015, which requires that spending be controlled based on allocations and allotments from the approved budgets.

c) Transforming Health Systems for Universal Care (THS-UC) Project under the State Department for Medical Services incurred Kshs.314,923,413 in expenditure despite having nil receipts and expenditure budgets, pointing to unauthorized spending, contrary to Section 44(1)(a) of the Public Finance Management Act, 2012 and Regulation 51(2) of the Public Finance Management (National Government) Regulations, 2015.

iii. **Imprest Management:** Five (5) donor funded projects recorded irregularities in the issuance and management of imprests, undermining accountability and breaching the Public Finance Management (National Government) Regulations, 2015.

a) The Horn of Africa Gateway Project implemented by the Kenya Revenue Authority, issued additional imprests to officers before the surrender of previous ones, contrary to Regulation 93(4)(b).

b) The Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds at Jaramogi Oginga Odinga University of Science and Technology had outstanding imprests totalling Kshs.2,071,912 that remained unsurrendered at the end of the financial year, in contravention with the provisions under Regulation 93(3) which require that an imprest shall be surrendered within seven days after the completion of the activity for which it was issued.

c) Four (4) projects as detailed in **Table 14** below had issued group imprest amounting to Kshs.99,752,086. This is contravention to Regulation 93(1)(a), which provides that an Accounting Officer may issue an imprest to a public officer for the purpose of carrying out a specific assignment only if the public officer is responsible for carrying out the assignment.

No	Name of Project	Issue Noted	Amount (Kshs)
1	Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury	Kshs.11,809,900 was issued as group Imprest to some project staff for project activities making accountability difficult	11,809,900
2	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury	Kshs.32,145,317 was issued as Group Imprest to some project staff for project activities making accountability difficult	32,145,317
3	Global Fund to contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program under the National Treasury	The project issued imprests totalling Kshs.45,569,069 as group imprests to project staff.	45,569,069
4	Infrastructure Finance and Public Private Partnerships Project	The project paid Kshs.10,227,800 in subsistence allowances through three officers whose names were used solely for accounting purposes, while the actual beneficiaries were other staff.	10,227,800
	Total		**99,752,086**

Table 14: Issuance of Group imprest

d) Public Debt Management Support Project by The National Treasury included Kshs.6,278,228 in project expenditure for foreign travel, yet the related claims were submitted after travel completion, in contravention of Regulation 93(3) of the Public Finance Management Regulations, which requires that imprests be surrendered within seven days after the completion of the activity.

iv. **Asset Management**: Five (5) donor funded projects exhibited weaknesses in the management and reporting of assets, specifically in maintaining fixed assets registers and timely handover of project assets, in breach of Regulation 136(1) of the Public Finance Management (National Government) Regulations, 2015 which requires Accounting Officers to maintain a complete and regularly updated record of all assets under their control.

a) Projects such as the Kenya Social and Economic Inclusion Project, the East Africa Skills Transformation and Regional Integration Project, and the Sirari Corridor Accessibility and Road Safety Improvement Project did not have proper asset registers in place.

b) Both the Kenya Youth Employment and Opportunities Project under the State Department for Youth Affairs and Creative Economy, and the Kenya Youth Employment Opportunities Project under the State Department for Labour and Skills Development, failed to hand over

project assets upon closure. The latter experienced a seven-month delay, contrary to Regulation 74(6)(b) of the Public Finance Management (National Government) Regulations, 2015 which states that the accounting officer shall ensure that where a project is completed or where no time frame is provided for the project, the project assets, including inventories, are properly recorded and handed over to the relevant public entity and, where no time frame is provided for the project, ensure that the assets are handed over within three months from the date of the closure of the project.

c) The Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project, the Kenya Water Security and Climate Resilience Project, and the Transforming Health Systems for Universal Care Project lacked complete or updated asset registers.

d) The Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project had an incomplete asset register while the Global Fund Universal HIV Program under the State Department for Medical Services did not maintain a fixed asset register despite owning significant project assets.

v. **Non-remittance of Statutory Deductions:** Several implementing agencies failed to remit statutory deductions such as Value Added Tax (VAT) and withholding tax, to Kenya Revenue Authority, exposing the donor funded projects to penalties.

a) Northern Collector Phase 1 Project implemented by Athi Water Works Development Agency failed to remit Kshs.516,658,649 in Value Added Tax (VAT) to Kenya Revenue Authority.

b) Kenya Electricity Modernisation Project under the State Department for Energy failed to remit Kshs.11,103,358 in withholding tax on payments to various consultants.

c) The Nairobi Water and Sanitation Project, implemented by Athi Water Works Development Agency, failed to remit Kshs.140,158,079 in VAT.

d) Thwake Multi-purpose Water Development Program Phase 1 under the State Department for Water and Sanitation had unremitted VAT of Kshs.203,979,306.

e) Kenya Social and Economic Inclusion Project under the State Department for Social Protection and Senior Citizen Affairs failed to deduct and remit mandatory statutory deductions totalling Kshs.4,998,454. Specifically, Kshs.3,035,542 was not remitted to the National Social Security Fund (NSSF), Kshs.930,500 to the National Hospital Insurance Fund (NHIF), and Kshs.1,032,412 to the Housing Levy Fund.

This is contrary to Section 23(2)(a) of the Public Finance Management (National Government) Regulations, 2015, which requires that Accounting Officers ensure timely and full compliance with all tax obligations, levies, duties, pension commitments, and audit requirements as provided for in relevant legislation.

vi. **Unauthorized Borrowing and Overdrafts:** The audit identified two (2) donor funded projects that had unauthorized overdrafts and internal borrowing without prior approval from The National Treasury.

a) 220KV and 132KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) implemented by The Kenya Electricity Transmission Company Limited reported a cash book overdraft of Kshs.71,216,521 without the required authority to overdraw the account, contrary to Section 28(4) of the Public Finance Management Act, 2012.

b) The State Department for Water and Sanitation borrowed Kshs.1,043,000 from the Water and Sanitation Development Project account to facilitate a reconnaissance visit in Narok County. The activity was initially budgeted under the GoK local travel vote but was irregularly financed through the conditional liquidity support grant. The transfer lacked approval from The National Treasury, contravening Section 48(1) and (2) of the Public Finance Management Act, 2012, and no evidence was provided to confirm whether the amount was reimbursed.

vii. **Delayed or Non-Submission of Financial Statements:** Three (3) donor funded projects failed to comply with statutory timelines for the preparation and submission of annual financial statements, contrary to Section 44(1)(a) of the Public Finance Management Act, 2012, which requires accounting officers to submit financial statements to The National Treasury and the Auditor-General within three months after the end of the financial year.

a) Under the Financing Locally-Led Climate Action Program, twenty-one (21) County Governments failed to submit financial statements. The total funding to the said County Governments amounted to Kshs.3,007,330,722.

b) Kenya Health Sector Programme Support III (DANIDA Grant) implemented by the County Government of Kisii and the Horn of Africa Groundwater for Resilience Project implemented Water Sector Trust Fund, both delayed the submission of financial statements.

4.5.6 Non-Compliance with Employment Act, 2007

During the year under review, four (4) donor funded projects were found to have violated the provisions of the Employment Act, 2007 relating to recruitment processes, minimum wage requirements, and engagement of casual workers. These breaches include:

i. Kenya Health Sector Programme Support III under the County Government of Kisii engaged casual workers in health facilities and paid wages ranging between Kshs.3,000 and Kshs.6,000 per month, which was significantly below the statutory minimum wage of Kshs.9,673, as set out in Legal Notice No.125 - Regulation of Wages Order. Further, the recruitment process and justification for the Kshs.21,151,536 cash payments made to these workers were not provided for audit.

ii. Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project at Jaramogi Oginga Odinga University of Science and Technology engaged five casual workers continuously for 12 months, contrary to Section 37(1)(b) of the Employment Act, which requires that such employment be converted into a monthly contract where work exceeds the equivalent of three months.

iii. Kenya Social and Economic Inclusion Project, implemented by the State Department for Social Protection, irregularly recruited one hundred and ninety-three (193) casuals, one hundred and sixty-one (161) mentors and supervisors without providing supporting documentation which included advertisement, shortlisting, or interview processes, contravening the principles of fair and competitive recruitment under Section 5(2) of the Employment Act, 2007.

iv. Kenya Rural Transformation Centers Digital Platform Project at the Cooperative University of Kenya directly appointed a Project Manager at a consolidated monthly salary of Kshs.110,000, without a competitive process, also violating Section 5(2) of the Employment Act, 2007.

4.5.7 Non-Compliance with Other Legal and Regulatory Frameworks

During the year under review, four (4) donor funded projects had various non-compliances with applicable sectoral legislations, contractual terms, and grant conditions, undermining transparency, inclusivity, and accountability in project execution.

i. The USAID Boresha Jamii Project at Jaramogi Oginga Odinga University of Science and Technology had fifteen (15) out of twenty-six (26) staff from the same ethnic community, contravening Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, which requires public institutions to reflect Kenya's ethnic diversity.

ii. The Northern Collector Phase 1 Project under Athi Water Works Development Agency faced challenges with land compensation, where thirteen (13) landowners had not been fully compensated and twenty-five (25) others awaited payment for wayleaves. These delays were contrary to Section 111 of the Land Act, 2012, which requires prompt and full compensation for compulsory acquisition of land.

iii. The Resilient Sustainable Systems for Health (RSSH) Project, implemented by the State Department for Public Health, failed to put in place a Sub-Recipient Agreement as required under the Global Fund Grant Regulations, 2014, for funds risking breach of donor conditions.

iv. Rwabura Irrigation Development Project by the National Irrigation Authority, disbursements were made without clear drawdown terms or deliverables, raising concerns over financial prudence and agreement compliance.

4.6 Internal Controls, Risk Management and Governance

As required by Section 7(1)(a) of the Public Audit Act, 2015, the Office conducted and performed audit procedures to confirm whether the internal controls, risk management and overall governance structures were effective.

4.6.1 Internal Controls and Risk Management

4.6.1.1 Lack of Risk Management Policy

Review of the donor funded projects revealed that several donor funded projects operated without risk management policies, disaster recovery plans, or business continuity plans.

4.6.2 Weaknesses in Internal Controls and Governance

The audit review of donor funded projects identified other internal control and governance issues as listed below:

i. Lack of an effective Audit Committee and Internal Audit Units.
ii. Failure to maintain a separate imprest register.
iii. Inadequate staffing.
iv. Non-operational Project Steering Committee
v. Lack of supervision and monitoring of beneficiaries
vi. Delays in installation and exposure of equipment.
vii. Lack of land ownership documentation.
viii. Manual preparation of financial statements.
ix. Lack of approved scheme of service.

These weaknesses hinder the projects' capacity to monitor internal controls, identify irregularities, and uphold compliance with established policies and procedures. A robust internal audit function is essential, as it offers independent assurance on the effectiveness of risk management, internal control systems, and governance structures ensuring accountability and transparency in the use of resources.

5.0 ROOT CAUSE ANALYSIS, RECOMMENDATIONS, AND STRATEGY FOR ZERO-FAULT AUDIT

Review of donor funded projects for the financial year ended 30 June, 2024 revealed a complex landscape of progress, persistent challenges, and systemic weaknesses. While a majority of the 213 audited projects received unmodified opinions, a significant number of 43 projects were issued qualified opinions, and one project received an adverse opinion. These findings underscore the need for a deeper examination of the underlying causes and a strategic roadmap toward achieving flawless audit outcomes.

5.1 Root Cause Analysis

The audit of donor funded projects uncovered several recurring and systemic issues that significantly hinder both effective implementation and sound financial management. A key challenge lies in weak governance and oversight, where many implementing agencies operate without functional audit committees or adequately resourced internal audit units. Additionally, risk management systems are often absent or poorly enforced, leaving projects exposed to financial and operational risks.

The audit also revealed inadequate financial management systems across numerous projects. Common issues include inaccurate or incomplete financial statements, failure to reconcile accounts, and expenditures made without proper documentation. In several instances, project funds were not tracked separately, resulting in the commingling of resources and a lack of financial transparency.

Non-compliance with legal and donor requirements was another major concern. Violations of the Public Finance Management Act, 2012, procurement regulations, and donor agreements were widespread, encompassing unauthorized spending, contract variations exceeding legal limits, and non-remittance of statutory deductions.

The report further highlighted project implementation inefficiencies, with delays in fund disbursement, procurement hurdles, and underperformance by contractors leading to unfinished or stalled initiatives. Some projects remained active long after their planned completion dates, while allocated funds remained idle in project accounts.

Lastly, the audit identified a lack of accountability and weak consequence management. Despite repeated findings of non-compliance, sanctions were rarely applied. This has encouraged a culture of impunity, where audit recommendations are often disregarded and financial discipline remains weak.

Overall, these systemic weaknesses point to the urgent need for structural reforms to improve governance, enhance financial systems, ensure compliance, and enforce accountability in the management of donor-funded projects

5.2 Recommendations

To effectively address the challenges identified in the audit of donor-funded projects, a set of targeted recommendations has been proposed, focusing on strengthening governance, enhancing financial management, improving legal compliance, and optimizing project implementation.

In terms of governance and oversight, it is recommended that all implementing agencies establish and operationalize audit committees. Internal audit functions should be adequately staffed, resourced, and operate with full independence. Additionally, agencies should develop and implement robust risk management policies and disaster recovery plans to safeguard project integrity.

For financial management, automation of financial reporting systems is advised to minimize manual errors and enhance accuracy. Clear and enforceable documentation standards should be instituted for all financial transactions. Each donor-funded project should maintain a separate bank account to prevent fund commingling, and regular bank reconciliations and timely financial reporting must be enforced.

Under compliance and legal adherence, there is a need to train project staff on procurement laws, donor financing agreements, and relevant financial regulations. Internal compliance audits should be routinely conducted, and any identified breaches must result in corrective action. Persistent unresolved audit issues should attract sanctions in accordance with Section 204(1)(g) of the Public Finance Management Public Finance Management Act, 2012.

To strengthen project implementation, all initiatives should be preceded by thorough feasibility studies and stakeholder engagement. Procurement planning should be improved, and contractors must be vetted rigorously. Clear protocols for project closure, including proper asset handover and financial reconciliation, should be developed. Lastly, disbursements should be aligned with actual project milestones to ensure funds are used effectively and in a timely manner.

Collectively, these recommendations aim to enhance the transparency, accountability, and effectiveness of donor-funded project management.

5.3 Strategy Towards a Zero-Fault Audit

Achieving a zero-fault audit requires a deliberate, multifaceted strategy centered on strengthening institutions, enhancing policies, enforcing accountability, engaging stakeholders, and fostering a culture of continuous improvement.

The first pillar, Institutional Strengthening, emphasizes the need to invest in building technical capacities in key areas such as internal audit, finance, procurement, and project management. Digitization of financial and procurement systems is also crucial to enhance transparency, efficiency, and traceability.

Under Policy and Framework Enhancement, the strategy calls for the development and strict enforcement of Standard Operating Procedures (SOPs) specific to donor-funded projects. Moreover, internal policies should be aligned with the best global practices, particularly the International Public Sector Accounting Standards (IPSAS) and the International Standards of Supreme Audit Institutions (ISSAIs).

Accountability and Enforcement is another core pillar, which includes introducing performance-based contracts for project managers and accounting officers. A centralized system should be established to track the implementation of audit recommendations, and disciplinary actions must be enforced for persistent non-compliance and audit failures.

Stakeholder Engagement is also essential. This involves fostering collaboration among development partners, oversight bodies, and civil society. Transparency should be promoted through regular public disclosure of audit findings and project performance updates.

Lastly, Continuous Improvement should be institutionalized through routine pre-audit readiness assessments, post-audit reviews, and regular training sessions. Sharing knowledge on audit best practices and encouraging innovation in project design and evaluation will ensure sustained progress toward audit excellence.

Together, these strategic pillars provide a roadmap toward achieving a transparent, accountable, and efficient audit environment in donor-funded projects.

5.4 Conclusion

Audit of donor funded projects for the year under review paints a mixed picture, one of progress in some areas and persistent weaknesses in others. Addressing the root causes of audit issues requires a coordinated effort across all levels of government and implementing agencies. With strong leadership, robust systems, and a culture of accountability, Kenya can move decisively toward a future where donor funds are managed with integrity, efficiency, and transparency and ultimately achieving the goal of a zero-fault audit environment.

APPENDICES

Appendix 1: Donor Funded Projects with Unmodified Audit Opinion

S/No	Project Name
1	Global Fund to Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No.KEN-H-TNT-2065) - The National Treasury
2	Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury
3	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury
4	Supporting Access to Finance and Enterprise Recovery Project (IDA Credit No. 7018-KE) - The National Treasury
5	Infrastructure Finance and Public Private Partnerships Project - Additional Financing (IDA Credit No:6121-KE) - The National Treasury
6	Infrastructure Finance and Public Private Partnerships Project - IDA Credit No 5157-KE - The National Treasury
7	Green Climate Fund Readiness Project (Grant No. KEN-RS-004) - The National Treasury
8	Study and Capacity Building Fund Project (Grant Nos. CKE 6015 01K, CKE 1043 01F and CKE 1047 01K) - The National Treasury
9	Micro Finance Sector Support Credit Project (Credit No.CKE 3004 01E and CKE 6010 01E) - The National Treasury
10	Technical Support to the French Desk at The National Treasury (Project Grant No. AFD CKE 1204 01E) for the nine (9) months' period ended 30 June, 2024 – The National Treasury
11	Public Financial Management Reforms Program (Credit Nos. DANIDA/FY06, SIDA 51110081, IDA GESDeK-6133-KE, GESDeK-7438-KE, AFD/CKE 1130 and PASEDE CRIS NO:041-658) – The National Treasury
12	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE)-Kenya Revenue Authority
13	Kenya - EU Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya - National Counter Terrorism Centre
14	Coordinate Implementation of Population Policy and ICPD25 Commitments Project – National Council for Population and Development

S/No	Project Name
15	National Information Platform for Food Security and Nutrition Project (Credit No. FOOD/2017/393-022) - Kenya National Bureau of Statistics
16	Technical Assistance to Enhance the Capacity of the President's Delivery Unit (ADB Grant No. 5500155012902) Project – State Department for Internal Security and National Administration
17	Kenya Cooperation and Partnership Facility (KCPF) Project No.KE/FED 2019/041-712, Credit No.FED/2021/423-175 - State Department for Devolution
18	Kenya Symbiocity Programme - SIDA No. 51110060 - Council of Governors
19	Kenya Development Response to Displacement Impacts Project (KDRDIP) IDA Credit No.6021-KE and Grant No.TFOA 7762-KE - Ministry of East African Community (EAC), ASALs and Regional Development
20	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254 - State Department for Technical, Vocational Education and Training
21	Promotion of Youth Employment and Vocational Training in Kenya (Phase II) Project Loan No.BMZ 2018 65 120 - State Department for Technical, Vocational Education and Training
22	Promotion of Youth Employment and Vocational Training in Kenya (Tvet I & II) Reference: Loan No. BMZ No. 2016 67 211 & BMZ No. 2016 65 298 and Project Grant Reference: No.1930 05 527 - State Department for Technical, Vocational Education and Training
23	Support to Technical Vocational Education and Training for Relevant Skills Development Project - TVET Project Phase II (ADF Loan No.2100150033295) - State Department for Technical, Vocational Education and Training
24	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) IDA Loan Credit No.6334-KE - Ministry of Education - State Department for Technical, Vocational Education and Training
25	Promotion of Youth Employment Through Scholarships Phase II ("Wings to Fly IV") Project Grant No. BMZ-No. 2018 67 399 - State Department for Technical, Vocational Education and Training (SDTVET)
26	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) Grant/Credit No. IDA 6334-KE - Kisumu National Polytechnic
27	East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic
28	Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project (Credit No.5798-KE) - State Department for Higher Education and Research

S/No	Project Name
29	Africa Centre of Excellence (ACEII) in Phytochemicals, Textiles and Renewable Energy (PTRE) Project (IDA Credit No.5798-KE) - Moi University
30	Kenya Rural Transformation Centers Digital Platform Project - Cooperative University of Kenya
31	GoK/UNICEF Education for Young People Programme - State Department for Basic Education
32	Promotion of Youth Employment Through Scholarships Phase II ("Wings to Fly IV") Project No.BMZ-No. 2018 67 399 - State Department for Basic Education
33	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services
34	Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No. 2065 – State Department for Medical Services
35	DANIDA Primary Healthcare (PHC) Support Program – State Department for Medical Services
36	A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) Grant No.TFOA5636) - Moi Teaching and Referral Hospital
37	Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 - National Syndemic Diseases Control Council
38	Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) – State Department for Public Health and Professional Standards
39	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards
40	East Africa Skills Transformation and Regional Integration Project IDA Credit No.6334-KE - State Department for Roads
41	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638-KE IDA) - State Department for Roads
42	Nuno-Modogashe Road Project (Credit No.KUWAIT-813; SFD-N/A; OF ID-1331P; BADEA-N/A; ADFD-N/A - Kenya National Highways Authority
43	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2000200004504 - Kenya National Highways Authority
44	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority
45	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority

S/No	Project Name
46	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase II (Marsabit-Turbi Road) Loan Agreement No. 2100150020744 – Kenya National Highways Authority
47	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase III (Turbi-Moyale Road Project) Credit Number: Loan 21001500255546 - Kenya National Highways Authority
48	EPC/TURN KEY Construction of Five Footbridges and T-Mall Flyover on Mombasa and Langata Roads (Project Loan Credit No. KEN-01001 and KEN-02001-19) - Kenya National Highways Authority
49	Kenya - South Sudan Link Road Project (REF. No.2020 62 065 and BMZ No.2020 83 939) - Kenya National Highways Authority
50	Timboroa-Eldoret Road Rehabilitation Project No.P-KE-DBO-019 (Loan No.2100150023344) - Kenya National Highways Authority
51	Nairobi-Thika Highway Improvement Project Lot I and II Credit No.2100150015544 Project No.P-KE-DBO-018 - Kenya National Highways Authority
52	Multinational Arusha-Holili/Taveta-Voi Road Corridor Development Project Phase I Project Loan No.2100150028894 Project No.P-ZI-DBO-075 - Kenya National Highways Authority
53	Port Reitz/Moi International Airport Access (C110) Road (FIDIC EPC/TURNKEY Based) Project - Kenya National Highways Authority
54	East Africa Trade and Transport Facilitation Project (IDA Credit No.4148-KE) – Kenya National Highways Authority
55	Mombasa-Nairobi-Addis Ababa Road Corridor Development Project: (Isiolo/Merille/Moyale Road) Loan Agreement No.210015008850 and Grant No.2100155004016 - Kenya National Highways Authority
56	Northern Corridor Rehabilitation Programme-PHASE III (Eldoret-Turbo-Webuye-Malaba Road Improvement Project) Grant No.9774KE-Kenya National Highways Authority
57	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority
58	Merille - Marsabit Road Rehabilitation Project (Loan Agreement No.KE/FED/2009/021-655) - Kenya National Highways Authority
59	Kenya Nairobi Southern Bypass Road Project (Loan Agreement No. China Exim bank PBC No. (2011) 32 TOTAL No. (183) No.14203030520112115528) – Kenya National Highways Authority
60	Nairobi-Thika Highway Improvement Project Lot 3 Government Concessional Loan Agreement No.(2009) 39 TOTAL No.(290) – 1290003022009110585 - Kenya National Highways Authority
61	National Urban Transport Improvement Project Loan No.5140-KE – Kenya National Highways Authority

S/No	Project Name
62	Northern Corridor Transport Improvement Project-IDA Credit No. 3930-KE & No. 4571-KE - Kenya National Highways Authority
63	Regional Mombasa Port Access Road Project (Loan No. (KFW): 27459, Grant No. (KFW): 202061919) and Credit No. (KFW): 84010 – Kenya National Highways Authority
64	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority
65	Arusha-Namanga-Athi River Road Development Project No.P-Z1-DBO-040 - Kenya National Highways Authority
66	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority
67	Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority
68	Bagamoyo-Horohoro-Lungalunga-Malindi Road Project (Phase 1) ID NO: PZ-BDO-129 - Kenya National Highways Authority
69	Mombasa Special Economic Zone Development Project I Loan No.KE-P35 - Kenya National Highways Authority
70	Horn of Africa Gateway Development Project Loan No.6768-KE– Kenya National Highways Authority
71	Samatar-Wajir Road Project (Loan No.13451P, 13/779 and 995) - Kenya National Highways Authority
72	Multinational Horn of Africa Isiolo-Mandera Corridor (EL WAK - RHAMU Road) Upgrading Project - Kenya National Highways Authority
73	The Establishment of Bus Rapid Transit Line 5 Project (EDCF Loan Agreement No.KEN-5) - Kenya Urban Roads Authority
74	Nairobi Outer Ring Road Improvement Project (Loan No.2100150030144) - Kenya Urban Roads Authority
75	Nairobi Intelligent Transportation System Establishment and Junctions Improvement Project Phase I (ECDF Loan Agreement No. KEN-6) - Kenya Urban Roads Authority
76	ASAL Rural Roads Project Credit No.CKE 117 01 H – Kenya Rural Roads Authority
77	Horn of Africa Gateway Development Project Grant/Credit Number 6768-KE – State Department for Transport
78	National Urban Transport Improvement Project (IDA Credit No.5140-KE) – Kenya Railways Corporation
79	Safe Roads/Usalama Barabarani Programme Grant Number KE/FED/037-778 - National Transport and Safety Authority
80	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority

S/No	Project Name
81	Second Kenya Informal Settlements Improvement Project (IDA Credit No.6759-KE) - State Department for Housing and Urban Development
82	Kenya Informal Settlements Improvement Project (IDA Credit No.4873-KE, AFD CKE 1055 01J and SIDA - TF: 018327) - State Department for Housing and Urban Development
83	Nairobi Metropolitan Services Improvement Project (IDA Credit No.5102-KE) - State Department for Housing and Urban Development
84	Kenya Urban Support Program IDA Credit No.61340-KE - State Department for Housing and Urban Development
85	Kisumu Urban Project (Project Advance Account) - CKE 1035.01.G - County Government of Kisumu
86	Kisumu Urban Project (Cash Expenditure Fund) - CKE 1035.01.G - County Government of Kisumu
87	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation
88	Coastal Region Water Security and Climate Resilience Project Credit Number 5543-KE/70040-KE – State Department for Irrigation
89	Mwea Irrigation Development Project - Loan Agreement No.KE-P27 - National Irrigation Authority
90	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation
91	Water Sector and Sanitation Development Project (IDA Credit No.60290-KE) - State Department for Water and Sanitation
92	Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB Loan No.200200000501) - Athi Water Works Development Agency
93	Support To Water and Sanitation Services in Peri Urban Areas (KFW Loan No. BMZ 2013.6543.6) Project - Athi Water Works Development Agency
94	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency
95	Nairobi Inclusive Sanitation Improvement Project – Grant No.5600155005153 - Athi Water Works Development Agency
96	Nairobi Water and Sanitation Project (Credit No. CKE113501H) - Athi Water Works Development Agency
97	Kenya Towns Sustainable Water Supply and Sanitation Programme (AfDB Loan No.2000200000501) - Tana Water Works Development Agency

S/No	Project Name
98	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency
99	Improvement of Drinking Water and Sanitation Systems in Mombasa: Mwache Project (Credit No. AFD Loan No.CKE 1103 01 C) - Coast Water Works Development Agency
100	Malindi Integrated Social Health Development Programme Phase II (MISHDP-II) – Coast Development Authority
101	Busia-Port Victoria Household Sanitation Project Grant/Credit No.02HS/LVNWWDA/BUSIA/054 - Busia Water and Sewerage Services Company Limited
102	Nambale-Mjini-Mayenje Water Project Grant/Credit Number 08W/Busia/Busia/97 - Busia Water and Sewerage Services Company Limited
103	The Horn of Africa Groundwater for Resilience Project (IDA Credit No.70820-KE and Grant No.P174867) - Water Resources Authority
104	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority
105	Kenya Youth Employment and Opportunities Project (IDA Credit No. 5812 – KE) - State Department for Youth Affairs and Creative Economy
106	Vijana Vuka Na Afya (VIVA) Youth Programme Project No. 201367465 - State Department for Youth Affairs
107	GOK/UNFPA 10th Country Programme (Project Grant No.B4210) - State Department for Youth Affairs and Creative Economy
108	Kenya Electricity Modernisation Project (KEMP) (IDA CR. No. 5587-KE) - State Department for Energy
109	Kenya Off-Grid Solar Access Project (KOSAP) Credit Number 6135-KE– State Department for Energy
110	Kenya Off-Grid Solar Access Project (KOSAP-SNV) Credit Number 6135-KE – State Department for Energy
111	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited
112	Fund for Africa Private Sector Assistance Project (FAPA) AFDB Grant No.5700155003553 - Kenya Electricity Transmission Company Limited
113	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited
114	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited

S/No	Project Name
115	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited
116	Ethiopia-Kenya Electricity Highway Project (ADB Loan No. 2100150027845 - Mariakani Substation Project ID NO:P-Z1-FA0-044) - Kenya Electricity Transmission Company Limited
117	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited
118	Last Mile Connectivity Project I ADF Loan No. 2100150032195 - Kenya Power and Lighting Company PLC
119	Hybrid Generation of Off-Grid Power Systems Credit No. CKE 1066 01 L - Kenya Power and Lighting Company PLC
120	Kenya Electricity Modernisation Project (IDA Grant Number TFA059 and Credit Number 55870KE) - Rural Electrification and Renewable Energy Corporation
121	50mw Solar Power Plant in Garissa Project (GCL No.2015(10) – Rural Electrification and Renewable Energy Corporation
122	Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation
123	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation
124	Kenya Livestock Commercialization Project No.2000002339 (Loan No.2000003565 and 2000003566) - State Department for Livestock Development
125	Towards Ending Drought Emergencies (TWENDE): Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Project (IUCN Grant No. P02886) – State Department for Livestock Development
126	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (Drive) in the Horn of Africa Project (Credit No. 7139-KE) - State Department for Livestock Development
127	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (Drive) in the Horn of Africa Project (Credit No. 7139-KE) - Kenya Development Corporation
128	Kenya Marine Fisheries and Socio-Economic Development Project (Credit No. 6540-KE) - State Department for Blue Economy and Fisheries
129	Aquaculture Business Development Programme (IFAD Loan No. 20000052 & 2000002614) – State Department for Blue Economy and Fisheries

S/No	Project Name
130	Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No.2000000623, Grant No.2000001522, Grant No.2000003493, Grant No.2000001122 and IFAD Loan 2000001121 - State Department for Agriculture
131	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture
132	Small-Scale Irrigation and Value Addition Project - ADF Loan No. 2000130014530 and Grant No. 5570155000751 - State Department for Agriculture
133	Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya (CaDPERP) (Project Number 1161001009) - Ministry of Agriculture and Livestock Development, State Department for Agriculture
134	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture
135	National Agricultural and Rural Inclusive Growth Project (IDA Credit No. 5900-KE) – State Department for Agriculture
136	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) – State Department for Agriculture
137	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development
138	Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) - State Department for Agriculture
139	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture
140	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture
141	Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture
142	Centre of Excellence in Sustainable Agriculture and Agribusiness Management – Egerton University
143	Kenya Industry and Entrepreneurship Project (Credit No. IDA 6268-KE) - State Department for Industry
144	Kenya Youth Employment and Opportunities Project (Credit No. IDA 5812-KE) – Micro and Small Enterprises Authority (MSEA)
145	Kenya Youth Employment Opportunities Project Credit No.5812-KE - State Department for Labour and Skills Development

S/No	Project Name
146	Kenya Youth Employment and Opportunities Project Credit Number: IDA-58120-KE - National Industrial Training Authority (NITA)
147	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs
148	Kenya Social and Economic Inclusion Project No. P164654 IDA Credit No.63480 - KE and Grant No.TF0A9527 – National Drought Management Authority (NDMA)
149	Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No108406) - State Department for Wildlife
150	Women Empowerment for Gender Equality Project (WEGEP) - State Department for Gender and Affirmative Action
151	GOK-UNFPA 10th Country Programme Grant/Credit No.1000702818 - State Department for Gender and Affirmative Action
152	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice
153	Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa (Africa CHEMOBS)-Grant No.AFR/CHEMOBS Project/C/07-2017 - State Department for Environment and Climate Change
154	Kenya Institutional Strengthening Project Phase XIII (No. UNEP/KEN/SEV/92/INS/66) – Ministry of Environment, Climate Change and Forestry
155	Kenya Gold Mercury Free ASGM Project Grant No.GEF/UNDP/GOK-00108253 - State Department for Environment and Climate Change
156	Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project No.03/DRESS-EA/07/OSS-KE/20 – State Department for Environment and Climate Change
157	SC Reporting Toolkit Project – Ministry of Environment, Climate Change and Forestry
158	Kenya ETF Reporting Programme to the UNFCCC Project - State Department for Environment and Climate Change
159	Early Action Support Project (EASP)-Grant No.2015-39790 - State Department for Environment and Climate Change
160	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya (Credit No: KEN/NIE/MULTI/2013/1) - National Environment Management Authority

S/No	Project Name
161	NEMA - GCF Project Preparation Facility: "Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties" - Credit No.KEN-PPF-010 - National Environment Management Authority
162	NEMA-GCF Readiness and Preparatory Support: "NEMA Capacity Strengthening Programme Towards Accessing Climate Finance from Green Climate Fund" - Credit Number KEN-RS-003 – National Environment Management Authority
163	Africa Environmental Health and Pollution Management Project (EHPMP) - National Environment Management Authority
164	Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya - IUCN Project No.P03162, IUCN Ward No.AVCH-000981 and GEF ID/10292 – National Environment Management Authority
165	Green-Zones Development Support Project - Phase II (Credit No.P-KE-AAD-005) - Kenya Forest Service
166	Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project Grant/Credit Number: KEN 2062, KEN19-0011 - Kenya National Commission on Human Rights
167	Secondary Education Quality Improvement Project (Credit No.6138-KE) - Teachers Service Commission
168	Kenya Primary Education Equity in Learning Program Grant Number D991-KE - Teachers Service Commission
169	Kenya Primary Education Equity in Learning (Disbursed Linked Indicator) Program Credit Number 7067-KE - Teachers Service Commission

Appendix 2: Donor Funded Projects with Qualified Audit Opinion

S/No	Project Name
1	Technical Support Programme (Financing Agreements No.KE/FED/2009/021421, No.KE/FED/023-733 and No.KE/FED/037-941 - The National Treasury
2	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury
3	Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury
4	Public Debt Management Support Project (PDMS)-ADB Grant Agreement No.5500155013708 - The National Treasury
5	Affordable Housing Finance Project (IBRD Credit No.8958-KE) - The National Treasury
6	National Treasury Capacity Strengthening Project (Grant No.5500155013902 ID No.P-KE-KOO-011) – The National Treasury
7	Rural Kenya Financial Inclusion Facility (RK FINFA) (IFAD Loan No. 2000004121 and IFAD Loan No. 2000004122) - The National Treasury
8	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority
9	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic
10	Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology
11	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology
12	Kenya Primary Education Equity in Learning Program IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TF C306-KE and TF C307-KE - State Department for Basic Education
13	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education
14	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education
15	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services
16	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 And CR. P152394 – State Department for Medical Services

S/No	Project Name
17	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii
18	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023 Working Towards a Malaria-Free Kenya - KEN-M-TNT No.2064 - State Department for Public Health and Professional Standards
19	Global Fund Tuberculosis Grant Credit No. KEN-T-TNT-2067 - State Department for Public Health and Professional Standards
20	Horn of Africa Gateway Development Project Loan No.6768-KE – State Department for Roads
21	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority
22	Mombasa Port Area Road Development Project Loan No. KE – P29 & KE P32 - Kenya National Highways Authority
23	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority
24	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority
25	Support to Road Sector Policy: 10th EDF Rural Roads Rehabilitation Project in Kenya No. KE/FED/023-571 - Kenya Rural Roads Authority
26	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority
27	Roads 2000 Phase Two - Central Kenya Rural Roads Improvement and Maintenance Project (AFD Credit No. CKE 101201B, Credit No. CKE 104601J and Credit No. CKE 109401M) - Kenya Rural Roads Authority
28	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority
29	Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project - Kenya Maritime Authority
30	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority
31	Rwabura Irrigation Development Project No.1109118900 - National Irrigation Authority
32	Lake Victoria Water Supply and Sanitation Programme Phase II Project No. P-Z1-EAO-004 (ADF Grant No.2100155019967) – Lake Victoria South Waterworks Development Agency
33	Lake Victoria Water and Sanitation Project Grant No. CKE 1093 02 M, Credit No. CKE1093 01 L and EIB No. FI N083890 Serapis N0 2011-0619 – Lake Victoria South Water Works Development Agency

S/No	Project Name
34	Water Sector Development Programme - Lake Victoria South (Kericho-Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457 - Lake Victoria South Water Works Development Agency
35	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency
36	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency
37	Horn of Africa Groundwater for Resilience Project - Kenya Credit No. 7082-KE - Water Sector Trust Fund
38	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority
39	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited
40	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited
41	East Africa Skills for Transformation and Regional Integration Project (IDA Credit No. 6334-KE) - Kenya Electricity Generating Company Plc
42	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation
43	Africa Climate Summit (ACS) Africa Climate Week - Ministry of Environment, Climate Change and Forestry

Appendix 3: Budgeted Versus Actual Receipts and Expenditure

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
1	Africa Climate Summit (ACS) Africa Climate Week - Ministry of Environment, Climate Change and Forestry	350,000,000	322,862,822		27,137,178	350,000,000	213,482,891		136,517,109
2	Africa Environmental Health and Pollution Management Project (EHPMP) - National Environment Management Authority	240,000,000	-		240,000,000	240,000,000	56,634,109		183,365,891
3	Aquaculture Business Development Programme (IFAD Loan No. 20000052 & 2000002614) – State Department for Blue Economy and Fisheries	3,669,665,849	1,920,062,240		1,749,603,609	3,669,665,849	1,856,713,310		1,812,952,539
4	Arusha-Namanga-Athi River Road Development Project No.P-Z1-DBO-040 - Kenya National Highways Authority	-	-		-	-	-		-
5	ASAL Rural Roads Project Credit No.CKE 117 01 H – Kenya Rural Roads Authority	846,000,000	694,882,742		151,117,258	846,000,000	544,060,744		301,939,256
6	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited	4,647,922,000	6,828,729,000	(2,180,807,000)		4,647,922,000	3,651,558,000		996,364,000
7	Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No.00108406) - State Department for Wildlife	211,000,000	128,157,613		82,842,387	211,000,000	123,679,590		87,320,410
8	EPC/TURN KEY Construction of Five Footbridges and T-Mall Flyover on Mombasa and Langata Roads (Project Loan Credit No. KEN-01001 and KEN-02001-19) - Kenya National Highways Authority	5,028,770	-		5,028,770	5,028,770	14,903		5,013,867

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
9	NEMA - GCF Project Preparation Facility: "Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties" - Credit No.KEN-PPF-010 - National Environment Management Authority	25,200,694	23,303,092		1,897,602	25,200,694	23,303,092		1,897,602
10	Early Action Support Project (EASP)-Grant No.2015-39790 - State Department for Environment and Climate Change	19,000,000	10,689,072		8,310,928	19,000,000	9,890,147		9,109,853
11	East Africa Skills for Transformation and Regional Integration Project (IDA Credit No. 6334-KE) - Kenya Electricity Generating Company Plc				-				-
12	Fund for Africa Private Sector Assistance Project (FAPA) AFDB Grant No.5700155003553 - Kenya Electricity Transmission Company Limited	-	37,765,154	(37,765,154)		-	37,765,154	(37,765,154)	
13	NEMA-GCF Readiness and Preparatory Support: "NEMA Capacity Strengthening Programme Towards Accessing Climate Finance from Green Climate Fund" - Credit Number KEN-RS-003 – National Environment Management Authority	10,635,125	8,839,308		1,795,817	10,635,125	8,839,308		1,795,817
14	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited	1,634,000,000	2,218,688,000	(584,688,000)		1,634,000,000	1,978,565,000	(344,565,000)	
15	Green-Zones Development Support Project - Phase II (Credit No.P-KE-AAD-005) - Kenya Forest Service	1,101,000,000	1,079,207,340		21,792,660	1,101,000,000	1,092,409,968		8,590,032

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
16	Hybrid Generation of Off-Grid Power Systems Credit No. CKE 1066 01 L - Kenya Power and Lighting Company PLC	1,500,000,000	969,359,000		530,641,000	1,500,000,000	969,359,000		530,641,000
17	Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa (Africa CHEMOBS)-Grant No.AFR/CHEMOBS Project/C/07-2017 - State Department for Environment and Climate Change	12,500,000	-		12,500,000	12,500,000	541,445		11,958,555
18	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	-			-	-			-
19	Kenya Electricity Modernisation Project (KEMP) (IDA CR. No. 5587-KE) - State Department for Energy	-	66,246,976	(66,246,976)		-	-		-
20	Kenya Electricity Modernisation Project (IDA Grant Number TFA059 and Credit Number 55870KE) - Rural Electrification and Renewable Energy Corporation	150,000,000	130,923,055		19,076,945	150,000,000	135,870,398		14,129,602
21	Kenya ETF Reporting Programme to the UNFCCC Project - State Department for Environment and Climate Change	100,000,000	52,088,545		47,911,455	100,000,000	47,970,479		52,029,521
22	Kenya Gold Mercury Free ASGM Project Grant No.GEF/UNDP/GOK-00108253 - State Department for Environment and Climate Change	150,000,000	85,103,224		64,896,776	150,000,000	84,008,752		65,991,248

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
23	Kenya Institutional Strengthening Project Phase XIII (No. UNEP/KEN/SEV/92/INS/66) – Ministry of Environment, Climate Change and Forestry	22,500,000	17,000,000		5,500,000	22,500,000	15,088,206		7,411,794
24	Kenya Marine Fisheries and Socio-Economic Development Project (Credit No. 6540-KE) - State Department for Blue Economy and Fisheries	2,477,000,000	2,474,974,341		2,025,659	2,477,000,000	2,441,713,847		35,286,153
25	Kenya Off-Grid Solar Access Project (KOSAP) Credit Number 6135-KE– State Department for Energy	800,000,000	2,480,819,041	(1,680,819,041)		800,000,000	376,857,282		423,142,718
26	Kenya Off-Grid Solar Access Project (KOSAP-SNV) Credit Number 6135-KE – State Department for Energy	494,649,869	50,513,155		444,136,714	494,649,869	2,279,551,069	(1,784,901,200)	
27	Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation	400,000,000	24,692,155		375,307,845	400,000,000	24,692,155		375,307,845
28	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited	119,000,000	59,539,105		59,460,895	119,000,000	657,347,828	(538,347,828)	
29	Kisumu Urban Project (Cash Expenditure Fund) - CKE 1035.01.G - County Government of Kisumu	-	-		-	-	-		-
30	Last Mile Connectivity Project I ADF Loan No. 2100150032195 - Kenya Power and Lighting Company PLC	508,419,000	377,852,000		130,567,000	508,419,000	377,852,000		130,567,000

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
31	Ethiopia-Kenya Electricity Highway Project (ADB Loan No. 2100150027845 - Mariakani Substation Project ID NO:P-Z1-FA0-044) - Kenya Electricity Transmission Company Limited	976,000,000	1,053,850,397	(77,850,397)		976,000,000	1,053,850,397	(77,850,397)	
32	Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project - Kenya Maritime Authority	-	-		-	-	-		-
33	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya (Credit No: KEN/NIE/MULTI/2013/1) - National Environment Management Authority	187,000,000	187,000,000		-	187,000,000	106,771,236		80,228,764
34	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation	417,430,497	280,211,399		137,219,098	417,430,497	280,211,399		137,219,098
35	SC Reporting Toolkit Project – Ministry of Environment, Climate Change and Forestry	-	-		-	-	-		-
36	50MW Solar Power Plant in Garissa Project (GCL No.2015(10) – Rural Electrification and Renewable Energy Corporation	-	-		-	-	-		-
37	Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project No.03/DRESS-EA/07/OSS-KE/20 – State Department for Environment and Climate Change	50,000,000	-		50,000,000	50,000,000	27,485,604		22,514,396

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
38	Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya - IUCN Project No.P03162, IUCN Ward No.AVCH-000981 and GEF ID/10292 – National Environment Management Authority	129,796,186	129,500,640		295,546	129,796,186	24,863,938		104,932,248
39	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency	2,026,107,649	2,037,424,662	(11,317,013)		2,026,107,649	2,036,260,692	(10,153,043)	
40	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) Grant/Credit No. IDA 6334-KE - Kisumu National Polytechnic	371,100,000	362,977,672		8,122,328	371,100,000	385,190,223	(14,090,223)	
41	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority	892,031,000	393,949,000		498,082,000	892,031,000	406,506,000		485,525,000
42	GOK/UNFPA 10th Country Programme (Project Grant No.B4210) - State Department for Youth Affairs and Creative Economy	7,000,000	7,000,000		-	7,000,000	6,936,280		63,720
43	GOK-UNFPA 10th Country Programme Grant/Credit No.1000702818 - State Department for Gender and Affirmative Action	24,000,000	21,634,126		2,365,874	24,000,000	20,014,232		3,985,768
44	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE) - Kenya Revenue Authority	83,841,000	29,653,000		54,188,000	83,841,000	131,379,000	(47,538,000)	

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45	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority	130,000,000	59,035,541		70,964,459	130,000,000	49,884,961		80,115,039
46	Infrastructure Finance and Public Private Partnerships Project - IDA Credit No 5157-KE - The National Treasury	443,360,000	9,757,144		433,602,856	443,360,000	230,365,280		212,994,720
47	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2000200004504 - Kenya National Highways Authority	2,950,069,048	1,767,293,878		1,182,775,170	2,950,069,048	1,754,309,140		1,195,759,908
48	Kenya Cooperation and Partnership Facility (KCPF) Project No.KE/FED 2019/041-712, Credit No.FED/2021/423-175 - State Department for Devolution	-	-		-	-	-		-
49	Kenya Development Response to Displacement Impacts Project (KDRDIP) IDA Credit No.6021-KE and Grant No.TFOA 7762-KE - Ministry of East African Community (EAC), ASALs and Regional Development	2,830,000,000	3,063,864,673	(233,864,673)		2,830,000,000	2,816,312,709		13,687,291
50	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii	131,759,686	40,442,053		91,317,633	131,759,686	33,926,959		97,832,727
51	Kenya Rural Transformation Centers Digital Platform Project - Cooperative University of Kenya	80,000,000	36,865,238		43,134,762	80,000,000	32,058,509		47,941,491
52	Kenya Social and Economic Inclusion Project No. P164654 IDA Credit No.63480 - KE and Grant No.TF0A9527 – National Drought Management Authority (NDMA)	174,445,829	123,223,497		51,222,332	174,445,829	125,023,572		49,422,257

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
53	Kenya Symbiocity Programme - SIDA No. 51110060 - Council of Governors	-	1,350,000	(1,350,000)		-	1,351,200	(1,351,200)	
54	Kenya Youth Employment and Opportunities Project (IDA Credit No. 5812 – KE) - State Department for Youth Affairs and Creative Economy	404,877,390	253,933,148		150,944,242	404,877,390	353,026,038		51,851,352
55	Kenya - EU Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya - National Counter Terrorism Centre	-	-		-	-	-		-
56	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority	125,258,930	125,258,930		-	125,258,930	115,376,930		9,882,000
57	Kisumu Urban Project (Project Advance Account) - CKE 1035.01.G - County Government of Kisumu	-	-		-	-	1,200	(1,200)	
58	Mombasa Port Area Road Development Project Loan No. KE – P29 & KE P32 - Kenya National Highways Authority	4,576,376,887	2,506,408,730		2,069,968,157	4,576,376,887	2,486,970,131		2,089,406,756
59	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	2,072,677,349	1,593,700,735		478,976,614	2,072,677,349	1,602,339,902		470,337,447
60	National Treasury Capacity Strengthening Project (Grant No.5500155013902 ID No.P-KE-KOO-011) – The National Treasury	20,680,000	7,373,950		13,306,050	20,680,000	9,197,166		11,482,834

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
61	Global Fund to Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No.KEN-H-TNT-2065) - The National Treasury	8,634,487,533	5,106,176,356		3,528,311,177	8,634,487,533	5,074,493,910		3,559,993,623
62	Public Debt Management Support Project (PDMS)-ADB Grant Agreement No.5500155013708 - The National Treasury	142,000,000	90,248,634		51,751,366	142,000,000	90,248,634		51,751,366
63	Public Financial Management Reforms Program (Credit Nos. DANIDA/FY06, SIDA 51110081, IDA GESDeK-6133-KE, GESDeK-7438-KE, AFD/CKE 1130 and PASEDE CRIS NO:041-658) – The National Treasury	590,715,792	491,049,389		99,666,403	590,715,792	547,411,676		43,304,116
64	Regional Mombasa Port Access Road Project (Loan No. (KFW): 27459, Grant No. (KFW): 202061919) and Credit No. (KFW): 84010 – Kenya National Highways Authority	954,471,333	260,812,925		693,658,408	954,471,333	353,853,744		600,617,589
65	Roads 2000 Phase Two - Central Kenya Rural Roads Improvement and Maintenance Project (AFD Credit No. CKE 101201B, Credit No. CKE 104601J and Credit No. CKE 109401M) - Kenya Rural Roads Authority	50,000,000	52,820,635	(2,820,635)		44,340,988	43,775,649		565,339
66	Rural Kenya Financial Inclusion Facility (RK FINFA) (IFAD Loan No. 2000004121 and IFAD Loan No. 2000004122) - The National Treasury	743,170,000	616,281,521		126,888,479	743,170,000	450,807,369		292,362,631

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
67	Study and Capacity Building Fund Project (Grant Nos. CKE 6015 01K, CKE 1043 01F and CKE 1047 01K) - The National Treasury	-	-		-	-	-		-
68	Support to Road Sector Policy: 10th EDF Rural Roads Rehabilitation Project in Kenya No. KE/FED/023-571 - Kenya Rural Roads Authority	245,000,000	436,067,142	(191,067,142)		245,000,000	434,391,680	(189,391,680)	
69	Supporting Access to Finance and Enterprise Recovery Project (IDA Credit No. 7018-KE) - The National Treasury	2,000,000,000	1,974,697,567		25,302,433	2,000,000,000	933,798,177		1,066,201,823
70	Technical Assistance to Enhance the Capacity of the President's Delivery Unit (ADB Grant No. 5500155012902) Project – State Department for Internal Security and National Administration	-	-		-	-	-		-
71	Technical Support to the French Desk at The National Treasury (Project Grant No. AFD CKE 1204 01E) for the nine (9) months' period ended 30 June, 2024 – The National Treasury	4,000,000	3,660,666		339,334	4,000,000	3,660,666		339,334
72	Bagamoyo-Horohoro-Lungalunga-Malindi Road Project (Phase 1) ID NO: PZ-BDO-129 - Kenya National Highways Authority	3,875,000,000	3,506,362,678		368,637,322	3,875,000,000	3,527,223,113		347,776,887
73	Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury	1,044,468,247	687,649,352		356,818,895	1,044,468,247	671,369,780		373,098,467

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74	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury	1,756,184,710	846,296,257		909,888,453	1,756,184,710	838,789,186		917,395,524
75	Vijana Vuka Na Afya (VIVA) Youth Programme Project No. 201367465 - State Department for Youth Affairs	393,222,610	177,564,173		215,658,437	221,700,510	177,869,160		43,831,350
76	Women Empowerment for Gender Equality Project (WEGEP) - State Department for Gender and Affirmative Action	-	-		-	-	-		-
77	Support To Water and Sanitation Services in Peri Urban Areas (KFW Loan No. BMZ 2013.6543.6) Project - Athi Water Works Development Agency	889,502,162	856,009,650		33,492,512	889,502,162	855,896,399		33,605,763
78	Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) - State Department for Agriculture	600,000,000	564,318,432		35,681,568	600,000,000	1,310,167,465	(710,167,465)	
79	Technical Support Programme (Financing Agreements No.KE/FED/2009/021421, No.KE/FED/023-733 and No.KE/FED/037-941 - The National Treasury	-	-		-	-	-		-
80	Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture	719,712,062	202,948,990		516,763,072	719,712,062	204,763,690		514,948,372

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81	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority	690,000,000	532,243,067		157,756,933	690,000,000	526,332,594		163,667,406
82	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture	1,025,000,000	661,182,835		363,817,165	1,025,000,000	656,953,856		368,046,144
83	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	3,600,000,000	2,928,308,531		671,691,469	3,600,000,000	2,519,888,820		1,080,111,180
84	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	225,000,000	144,896,289		80,103,711	225,000,000	123,886,019		101,113,981
85	Horn of Africa Groundwater for Resilience Project-Kenya (IDA CREDIT No. 7082-KE) - Water Sector Trust Fund	600,000,000	443,572,322		156,427,678	600,000,000	217,228,513		382,771,487
86	The Horn of Africa Groundwater for Resilience Project (IDA Credit No.70820-KE and Grant No.P174867) - Water Resources Authority	550,000,000	208,885,831		341,114,169	550,000,000	135,572,989		414,427,011
87	Improvement of Drinking Water and Sanitation Systems in Mombasa: Mwache Project (Credit No. AFD Loan No.CKE 1103 01 C) - Coast Water Works Development Agency	2,070,000,000	572,901,341		1,497,098,659	423,644,169	423,644,169		-

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
88	Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No.2000000623, Grant No.2000001522, Grant No.2000003493, Grant No.2000001122 and IFAD Loan 2000001121 - State Department for Agriculture	2,075,500,000	1,923,848,167		151,651,833	2,075,500,000	2,060,049,135		15,450,865
89	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) – State Department for Agriculture	470,520,164	183,968,587		286,551,577	470,520,164	471,845,493	(1,325,329)	
90	Kenya Livestock Commercialization Project No.2000002339 (Loan No.2000003565 and 2000003566) - State Department for Livestock Development	1,541,000,000	1,194,613,867		346,386,133	1,541,000,000	941,937,100		599,062,900
91	Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB Loan No.200200000501) - Athi Water Works Development Agency	1,416,700,335	1,696,393,480	(279,693,145)		1,416,700,335	1,523,212,830	(106,512,495)	
92	Kenya Towns Sustainable Water Supply and Sanitation Programme (AfDB Loan No.2000200000501) - Tana Water Works Development Agency	1,756,000,000	1,379,683,557		376,316,443	1,756,000,000	1,379,594,028		376,405,972
93	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation	3,346,000,000	1,778,917,777		1,567,082,223	3,346,000,000	1,472,975,025		1,873,024,975
94	Malindi Integrated Social Health Development Programme Phase II (MISHDP-II) – Coast Development Authority	657,069,002	257,069,002		400,000,000	657,069,002	105,611,493		551,457,509

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95	Nairobi Inclusive Sanitation Improvement Project – Grant No.5600155005153 - Athi Water Works Development Agency	178,792,870	161,205,921		17,586,949	178,792,870	99,946,533		78,846,337
96	Nairobi Water and Sanitation Project (Credit No. CKE113501H) - Athi Water Works Development Agency	1,876,626,226	1,772,666,596		103,959,630	1,758,308,937	1,083,470,373		674,838,564
97	Nambale-Mjini-Mayenje Water Project Grant/Credit Number 08W/Busia/Busia/97 - Busia Water and Sewerage Services Company Limited	18,640,493	8,067,758		10,572,735	18,640,493	7,802,271		10,838,222
98	National Agricultural and Rural Inclusive Growth Project (IDA Credit No. 5900-KE) – State Department for Agriculture	638,947,150	997,228,799	(358,281,649)		638,947,150	1,176,608,139	(537,660,989)	
99	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture	9,365,552,850	9,115,473,806		250,079,044	9,365,552,850	9,008,765,304		356,787,546
100	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture	123,000,000	164,679,013	(41,679,013)		123,000,000	159,670,908	(36,670,908)	
101	Rwabura Irrigation Development Project No.1109118900 - National Irrigation Authority	753,000,000	495,461,702		257,538,298	753,000,000	496,402,632		256,597,368
102	Small-Scale Irrigation and Value Addition Project - (ADF Loan No. 2000130014530 and Grant No. 5570155000751) - State Department for Agriculture	718,700,000	1,138,416,830	(419,716,830)		718,700,000	1,150,666,860	(431,966,860)	

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
103	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation	3,229,762,238	2,428,088,005		801,674,233	3,229,762,238	2,428,371,111		801,391,127
104	Towards Ending Drought Emergencies (TWENDE): Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Project (IUCN Grant No. P02886) – State Department for Livestock Development	318,000,000	309,139,922		8,860,078	318,000,000	299,867,834		18,132,166
105	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	9,125,000,000	9,340,298,608	(215,298,608)		9,125,000,000	5,851,989,869		3,273,010,131
106	ADB- Africa Climate Summit Project -The National Treasury	5,000,000	-		5,000,000	-	-		-
107	Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology	110,041,175	268,154,083	(158,112,908)		110,041,175	82,740,460		27,300,715
108	Africa Centre of Excellence (ACEII) in Phytochemicals, Textiles and Renewable Energy (PTRE) Project (IDA Credit No.5798-KE) - Moi University	494,454,391	275,312,115		219,142,276	494,454,391	257,989,129		236,465,262

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
109	Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) – State Department for Public Health and Professional Standards	-	-		-	-	-		-
110	Busia-Port Victoria Household Sanitation Project (Grant /Credit No.02HS/LVNWWDA/BUSIA/054)-Busia Water and Sewerage Services Company Limited	-	-		-	-	-		-
111	Capacity Development Project for Enhancement of Rice Production in Irrigation Scheme in Kenya (CaDPERP) Project No.1161001009)-State Department for Agriculture	35,000,000	30,316,434		4,683,567	35,000,000	30,316,433		4,683,567
112	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	3,100,000,000	2,538,550,709		561,449,291	3,100,000,000	2,528,983,893		571,016,107
113	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE) in the Horn of Africa Project - State Department for Livestock Development	2,314,000,000	2,297,647,361		16,352,639	2,314,000,000	2,421,997,409	(107,997,409)	
114	De-Risking, Inclusion and Value Enhancement (DRIVE) of Pastoral Economies in the Horn of Africa Project (Cr.No.7139-KE) Kenya Development Corporation	800,000,000	444,921,300		355,078,700	800,000,000	195,186,976		604,813,024
115	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority	1,635,201,611	1,349,876,092		285,325,519	1,635,201,611	1,348,713,658		286,487,953

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
116	Infrastructure Finance and Public Private Partnerships Project - Additional Financing (IDA Credit No:6121-KE) - The National Treasury	6,273,000,000	4,507,493,979		1,765,506,021	6,273,000,000	5,324,193,434		948,806,566
117	Centre of Excellence in Sustainable Agriculture and Agribusiness Management	127,540,835	141,555,165	(14,014,330)		76,940,835	72,693,740		4,247,095
118	Coordinate Implementation of Population Policy and ICPD25 Commitments Project – National Council for Population and Development	28,264,739	28,264,739		-	28,264,739	28,264,739		-
119	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) IDA Loan Credit No.6334-KE - Ministry of Education - State Department for Technical, Vocational Education and Training	1,325,000,000	1,325,000,010	(10)		1,325,000,000	1,279,152,843		45,847,157
120	East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic	575,000,000	112,307,751		462,692,249	575,000,000	196,416,645		378,583,355
121	Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project (Credit No.5798-KE) - State Department for Higher Education and Research	429,000,000	422,054,990		6,945,010	429,000,000	428,054,990		945,010
122	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	642,273,326	409,052,456		233,220,870	642,273,326	313,136,081		329,137,245

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
123	Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury	8,185,000,000	7,449,384,515		735,615,485	7,956,010,341	7,384,032,752		571,977,589
124	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury	1,480,000,000	1,297,898,061		182,101,939	1,480,000,000	1,277,161,953		202,838,047
125	GoK/UNICEF Education for Young People Programme - State Department for Basic Education	-	-		-	775	-		775
126	Green Climate Fund Readiness Project (Grant No. KEN-RS-004) - The National Treasury	35,000,000	32,000,000		3,000,000	35,000,000	9,666,124		25,333,876
127	Affordable Housing Finance Project (IBRD Credit No.8958-KE) - The National Treasury	65,000,000	42,644,349		22,355,651	65,000,000	43,758,586		21,241,414
128	Kenya Industry and Entrepreneurship Project (Credit No. IDA 6268-KE) - State Department for Industry	636,390,000	547,960,430		88,429,570	636,390,000	524,620,569		111,769,431
129	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	880,077,338	757,420,235		122,657,103	757,420,235	662,642,977		94,777,258
130	Kenya Primary Education Equity in Learning (Disbursed Linked Indicator) Program Credit Number 7067-KE - Teachers Service Commission	175,000,000	-		175,000,000	175,000,000	91,282,649		83,717,351
131	Kenya Primary Education Equity in Learning Program IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TF C306-KE and TF C307-KE - State Department for Basic Education	11,813,990,890	11,763,965,801		50,025,089	11,487,957,874	10,767,284,254		720,673,620

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
132	Kenya Primary Education Equity in Learning Program Grant Number D991-KE - Teachers Service Commission	40,000,000	20,064,361		19,935,639	40,000,000	2,639,780		37,360,220
133	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency	2,622,000,000	1,671,981,681		950,018,319	2,622,000,000	1,752,551,373		869,448,627
134	Kenya Youth Employment and Opportunities Project (Credit No. IDA 5812-KE) – Micro and Small Enterprises Authority (MSEA)				-				-
135	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited				-				-
136	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited				-				-
137	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited	1,922,000,000	1,760,371,434		161,628,566	1,922,000,000	1,646,054,049		275,945,951
138	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited	433,000,000	225,661,039		207,338,961	433,000,000	336,036,958		96,963,042

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
139	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency				-				-
140	Lake Victoria Water and Sanitation Project Grant No. CKE 1093 02 M, Credit No. CKE1093 01 L and EIB No. FI N083890 Serapis N0 2011-0619 – Lake Victoria South Water Works Development Agency				-				-
141	Lake Victoria Water Supply and Sanitation Programme Phase II Project No. P-Z1-EAO-004 (ADF Grant No.2100155019967) – Lake Victoria South Waterworks Development Agency	-	-		-	-	-		-
142	Micro Finance Sector Support Credit Project (Credit No.CKE 3004 01E and CKE 6010 01E) - The National Treasury	-	-		-	-	-		-
143	Mwea Irrigation Development Project - Loan Agreement No.KE-P27 - National Irrigation Authority	2,039,000,000	1,638,939,953		400,060,047	2,039,000,000	1,406,457,893		632,542,107
144	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	1,656,662,706	1,535,682,472		120,980,234	1,656,662,706	1,490,810,594		165,852,112
145	National Information Platform for Food Security and Nutrition Project (Credit No. FOOD/2017/393-022) - Kenya National Bureau of Statistics	124,703,329	124,703,329		-	124,703,329	105,548,512		19,154,817

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
146	Promotion of Youth Employment Through Scholarships Phase II ("Wings to Fly IV") Project No.BMZ-No. 2018 67 399 - State Department for Basic Education	175,000,000	149,757,219		25,242,781		149,757,219	(149,757,219)	
147	Promotion of Youth Employment Through Scholarships Phase II ("Wings to Fly IV") Project Grant No. BMZ-No. 2018 67 399 - State Department for Technical, Vocational Education and Training (SDTVET)	160,000,000	74,721,240		85,278,760	160,000,000	74,721,240		85,278,760
148	Promotion of Youth Employment and Vocational Training in Kenya (Tvet I & II) Reference: Loan No. BMZ No. 2016 67 211 & BMZ No. 2016 65 298 and Project Grant Reference: No.1930 05 527 - State Department for Technical, Vocational Education and Training	97,000,000	40,160,040		56,839,960	97,000,000	40,160,040		56,839,960
149	Promotion of Youth Employment and Vocational Training in Kenya (Phase II) Project Loan No.BMZ 2018 65 120 - State Department for Technical, Vocational Education and Training				-				-
150	Secondary Education Quality Improvement Project (Credit No.6138-KE) - Teachers Service Commission	900,000,000	669,264,931		230,735,069	900,000,000	523,345,450		376,654,550
151	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education	2,700,000,000	1,186,328,447		1,513,671,553	2,700,000,000	2,827,019,517	(127,019,517)	

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
152	Support to Technical Vocational Education and Training for Relevant Skills Development Project - TVET Project Phase II (ADF Loan No.2100150033295) - State Department for Technical, Vocational Education and Training	867,000,000	762,185,436		104,814,564	867,000,000	762,185,436		104,814,564
153	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training	780,000,000	958,638,946	(178,638,946)		780,000,000	958,638,946	(178,638,946)	
154	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology	2,800,000,043	2,158,154,516		641,845,527	2,800,000,043	2,066,912,981		733,087,062
155	Water Sector Development Programme - Lake Victoria South (Kericho-Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457 - Lake Victoria South Water Works Development Agency	393,000,000	49,500,000		343,500,000	393,000,000	20,090,842		372,909,158
156	A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) Grant No.TFOA5636) - Moi Teaching and Referral Hospital	-	-		-	-	7,053	(7,053)	
157	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services	2,300,000,000	1,702,564,217		597,435,783	1,598,515,505	1,588,058,699		10,456,806
158	DANIDA Primary Healthcare (PHC) Support Program – State Department for Medical Services	768,675,000	471,579,000		297,096,000	768,675,000	453,275,762		315,399,238

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
159	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority	282,629,465	282,629,465		-	282,629,465	271,541,568		11,087,897
160	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	622,500,000	231,293,062		391,206,938	622,500,000	239,245,172		383,254,828
161	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023 Working Towards a Malaria-Free Kenya - KEN-M-TNT No.2064 - State Department for Public Health and Professional Standards	1,925,000,000	1,518,703,608		406,296,392	1,925,000,000	1,322,897,418		602,102,582
162	Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 - National Syndemic Diseases Control Council	903,628,469	751,642,520		151,985,949	903,628,469	737,504,523		166,123,946
163	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority	360,000,000	328,230,749		31,769,251	360,000,000	257,684,045		102,315,955
164	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority	180,000,000	85,248,805		94,751,195	180,000,000	35,095,385		144,904,615
165	Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project Grant/Credit Number: KEN 2062, KEN19-0011 - Kenya National Commission on Human Rights	46,389,058	43,603,315		2,785,743	46,389,058	31,802,123		14,586,935

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
166	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs	29,952,693,980	29,599,300,284		353,393,696	29,952,693,980	28,519,249,967		1,433,444,013
167	Kenya Youth Employment and Opportunities Project Credit Number: IDA-58120-KE - National Industrial Training Authority (NITA)	96,696,057	96,696,057		-	96,696,057	96,696,057		-
168	Kenya Youth Employment Opportunities Project Credit No.5812-KE - State Department for Labour and Skills Development	100,000,000	99,366,253		633,747	100,000,000	41,743,249		58,256,751
169	Global Fund Tuberculosis Grant Credit No. KEN-T-TNT-2067 - State Department for Public Health and Professional Standards	562,125,746	402,644,881		159,480,865	562,125,746	395,545,164		166,580,582
170	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice	38,404,468	31,953,750		6,450,718	38,404,468	34,626,850		3,777,618
171	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards	355,161,619	194,870,378		160,291,241	355,161,619	343,322,544		11,839,075
172	Safe Roads/Usalama Barabarani Programme Grant Number KE/FED/037-778 - National Transport and Safety Authority	207,000,000	202,533,100		4,466,900	207,000,000	217,339,995	(10,339,995)	
173	Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No. 2065 – State Department for Medical Services	1,198,818,219	767,331,132		431,487,087	677,975,148	677,975,148		-

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
174	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 And CR. P152394 – State Department for Medical Services	-	25,691,553	(25,691,553)		-	314,923,413	(314,923,413)	
175	Mombasa Special Economic Zone Development Project I Loan No.KE-P35 - Kenya National Highways Authority	5,028,770	-		5,028,770	5,028,770	-		5,028,770
176	East Africa Skills Transformation and Regional Integration Project IDA Credit No.6334-KE - State Department for Roads	300,000,000	295,660,796		4,339,204	300,000,000	191,599,833		108,400,167
177	East Africa Trade and Transport Facilitation Project (IDA Credit No.4148-KE) – Kenya National Highways Authority	15,540,627	-		15,540,627	15,540,627	32,148,527	(16,607,900)	
178	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638-KE IDA) - State Department for Roads	1,490,000,000	1,148,957,653		341,042,347	1,490,000,000	1,116,075,160		373,924,840
179	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	6,366,870,792	5,565,685,947		801,184,845	6,366,870,792	5,710,861,012		656,009,780
180	Multinational Horn of Africa Isiolo-Mandera Corridor (EL WAK - RHAMU Road) Upgrading Project - Kenya National Highways Authority	310,000,000	16,046,300		293,953,700	310,000,000	6,161,800		303,838,200
181	Horn of Africa Gateway Development Project Grant/Credit Number 6768-KE – State Department for Transport	300,000,000	91,268,140		208,731,860	300,000,000	96,850,096		203,149,904

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182	Horn of Africa Gateway Development Project Loan No.6768-KE – State Department for Roads	370,000,000	975,298,123	(605,298,123)		370,000,000	1,125,672,290	(755,672,290)	
183	Horn of Africa Gateway Development Project Loan No.6768-KE– Kenya National Highways Authority	5,804,059,278	6,320,958,277	(516,898,999)		5,804,059,278	6,340,792,363	(536,733,085)	
184	Mombasa-Nairobi-Addis Ababa Road Corridor Development Project: (Isiolo/Merille/Moyale Road) Loan Agreement No.210015008850 and Grant No.2100155004016 - Kenya National Highways Authority	-	-		-	-	-		-
185	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority	2,103,437,748	1,814,857,794		288,579,954	2,103,437,748	1,814,845,184		288,592,564
186	Kenya Informal Settlements Improvement Project (IDA Credit No.4873-KE, AFD CKE 1055 01J and SIDA - TF: 018327) - State Department for Housing and Urban Development	246,977,994	246,977,994		-	246,977,994	246,977,970		24
187	Second Kenya Informal Settlements Improvement Project (IDA Credit No.6759-KE) - State Department for Housing and Urban Development	6,500,000,000	6,115,715,136		384,284,864	6,500,000,000	5,865,137,273		634,862,727
188	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority	57,258,930	57,258,930		-	57,258,930	54,163,195		3,095,735

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
189	Kenya - South Sudan Link Road Project (REF. No.2020 62 065 and BMZ No.2020 83 939) - Kenya National Highways Authority	1,645,028,770	1,571,031,273		73,997,497	1,645,028,770	1,571,031,273		73,997,497
190	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority	1,059,236,968	943,187,479		116,049,489	1,059,236,968	951,186,684		108,050,284
191	Kenya Urban Support Program IDA Credit No.61340-KE - State Department for Housing and Urban Development	900,000,000	416,417,343		483,582,657	900,000,000	616,258,282		283,741,718
192	Merille - Marsabit Road Rehabilitation Project (Loan Agreement No.KE/FED/2009/021-655) - Kenya National Highways Authority	-	-		-	-	-		-
193	Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority	30,057,540	-		30,057,540	3,057,540	-		3,057,540
194	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase II (Marsabit-Turbi Road) Loan Agreement No. 2100150020744 – Kenya National Highways Authority	-	-		-	-	-		-
195	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase III (Turbi-Moyale Road Project) Credit Number: Loan 21001500255546 - Kenya National Highways Authority	-	-		-	-	-		-
196	Multinational Arusha-Holili/Taveta-Voi Road Corridor Development Project Phase I Project Loan No.2100150028894 Project No.P-ZI-DBO-075 - Kenya National Highways Authority	-	6,255,875	(6,255,875)		-	3,498,086	(3,498,086)	

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
197	Nairobi Intelligent Transportation System Establishment and Junctions Improvement Project Phase I (ECDF Loan Agreement No. KEN-6) - Kenya Urban Roads Authority	83,526,008	74,936,412		8,589,596	83,526,008	74,936,412		8,589,596
198	Nairobi Metropolitan Services Improvement Project (IDA Credit No.5102-KE) - State Department for Housing and Urban Development	195,000,000	192,750,000		2,250,000	195,000,000	162,190,820		32,809,180
199	Nairobi Outer Ring Road Improvement Project (Loan No.2100150030144) - Kenya Urban Roads Authority	30,000,000	45,766,430	(15,766,430)		30,000,000	45,766,430	(15,766,430)	
200	Kenya Nairobi Southern Bypass Road Project (Loan Agreement No. China Exim bank PBC No. (2011) 32 TOTAL No. (183) No.14203030520112115528) – Kenya National Highways Authority	609,500	609,500		-	609,500	609,500		-
201	Nairobi-Thika Highway Improvement Project Lot 3 Government Concessional Loan Agreement No.(2009) 39 TOTAL No.(290) – 1290003022009110585 - Kenya National Highways Authority	270,000,000	210,771,699		59,228,301	270,000,000	207,898,548		62,101,452
202	Nairobi-Thika Highway Improvement Project Lot I and II Credit No.2100150015544 Project No.P-KE-DBO-018 - Kenya National Highways Authority	10,057,541	-		10,057,541	10,057,541	-		10,057,541
203	National Urban Transport Improvement Project (IDA Credit No.5140-KE) – Kenya Railways Corporation	-	1,599	(1,599)		-	1,160	(1,160)	

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
204	National Urban Transport Improvement Project Loan No.5140-KE – Kenya National Highways Authority	1,852,689,534	1,802,689,534		50,000,000	1,852,689,534	1,766,151,555		86,537,979
205	Northern Corridor Rehabilitation Programme-PHASE III (Eldoret-Turbo-Webuye-Malaba Road Improvement Project) Grant No.9774KE - Kenya National Highways Authority	-	-		-	-	-		-
206	Northern Corridor Transport Improvement Project-IDA Credit No. 3930-KE & No. 4571-KE - Kenya National Highways Authority	-	12,571,166	(12,571,166)		-	71,924,752	(71,924,752)	
207	Nuno-Modogashe Road Project (Credit No.KUWAIT-813; SFD-N/A; OF ID-1331P; BADEA-N/A; ADFD-N/A - Kenya National Highways Authority	100,995,093	10,000,000		90,995,093	100,995,093	33,752,649		67,242,444
208	Port Reitz/Moi International Airport Access (C110) Road (FIDIC EPC/TURNKEY Based) Project - Kenya National Highways Authority	-	-		-	-	-		-
209	Samatar-Wajir Road Project (Loan No.13451P, 13/779 and 995) - Kenya National Highways Authority	2,010,057,540	-		2,010,057,540	2,010,057,540	-		2,010,057,540
210	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority	2,993,165,558	2,914,442,472		78,723,086	2,993,165,558	2,935,829,558		57,336,000
211	The Establishment of Bus Rapid Transit Line 5 Project (EDCF Loan Agreement No.KEN-5) - Kenya Urban Roads Authority	281,697,437	145,655,731		136,041,706	281,697,437	145,655,731		136,041,706

S/No	Project Name	Budgeted Receipts (Kshs)	Actual Receipts (Kshs)	Over Funding (Kshs)	Under Funding (Kshs)	Budgeted Expenditure (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)
212	Timboroa-Eldoret Road Rehabilitation Project No.P-KE-DBO-019 (Loan No.2100150023344) - Kenya National Highways Authority	-	-		-	-	-		-
213	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority	170,000,000	103,413,143		66,586,857	170,000,000	103,413,143		66,586,857
	Total	**241,882,696,627**	**206,867,143,867**	**(7,916,515,215)**	**42,932,067,975**	**237,783,235,826**	**197,239,340,115**	**(7,159,146,226)**	**47,703,041,936**

Appendix 4: Pending Bills for Donor Funded Projects

S/No	Project Name	Pending Bills (Kshs)
1	Mombasa Port Area Road Development Project Loan No. KE – P29 & KE P32 - Kenya National Highways Authority	7,734,645,628
2	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority	7,148,109,740
3	National Urban Transport Improvement Project Loan No.5140-KE – Kenya National Highways Authority	4,585,054,465
4	Bagamoyo-Horohoro-Lungalunga-Malindi Road Project (Phase 1) ID NO: PZ-BDO-129 - Kenya National Highways Authority	3,846,117,772
5	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority	3,826,896,490
6	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority	3,706,110,153
7	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2 ariakani Highway Project (A109) Road Lot 1: (Mom 000200004504 - Kenya National Highways Authority	3,663,028,046
8	Kenya Nairobi Southern Bypass Road Project (Loan Agreement No. China Exim bank PBC No. (2011) 32 TOTAL No. (183) No.14203030520112115528) – Kenya National Highways Authority	3,623,386,920
9	Northern Corridor Transport Improvement Project-IDA Credit No. 3930-KE & No. 4571-KE - Kenya National Highways Authority	3,597,877,130
10	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority	3,334,689,262
11	Global Fund to Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No.KEN-H-TNT-2065) - The National Treasury	2,277,671,037
12	Mombasa-Mbasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	2,225,743,167
13	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority	1,637,046,287
14	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority	1,538,311,916
15	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited	988,541,473
16	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	866,317,400
17	Nairobi Outer Ring Road Improvement Project (Loan No.2100150030144) - Kenya Urban Roads Authority	846,198,623
18	Port Reitz/Moi International Airport Access (C110) Road (FIDIC EPC/TURNKEY Based) Project - Kenya National Highways Authority	822,548,139
19	Regional Mombasa Port Access Road Project (Loan No. (KFW): 27459, Grant No. (KFW): 202061919) and Credit No. (KFW): 84010 – Kenya National Highways Authority	765,470,639

S/No	Project Name	Pending Bills (Kshs)
20	Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB Loan No.200200000501) - Athi Water Works Development Agency	764,880,790
21	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency	693,600,028
22	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation	684,281,517
23	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	662,640,731
24	Horn of Africa Gateway Development Project Loan No.6768-KE– Kenya National Highways Authority	640,793,166
25	Nuno-Modogashe Road Project (Credit No.KUWAIT-813; SFD-N/A; OF ID-1331P; BADEA-N/A; ADFD-N/A - Kenya National Highways Authority	576,215,829
26	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation	517,629,955
27	Nairobi-Thika Highway Improvement Project Lot I and II Credit No.2100150015544 Project No.P-KE-DBO-018 - Kenya National Highways Authority	466,535,699
28	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority	422,670,187
29	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority	384,025,442
30	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited	349,723,625
31	Nairobi-Thika Highway Improvement Project Lot 3 Government Concessional Loan Agreement No.(2009) 39 TOTAL No.(290) – 1290003022009110585 - Kenya National Highways Authority	342,772,779
32	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	331,529,555
33	Aquaculture Business Development Programme (IFAD Loan No. 20000052 & 2000002614) – State Department for Blue Economy and Fisheries	316,984,122
34	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited	315,589,000
35	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited	308,943,000
36	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited	289,318,216
37	Kenya Off-Grid Solar Access Project (KOSAP) Credit Number 6135-KE– State Department for Energy	258,825,377
38	Kenya Towns Sustainable Water Supply and Sanitation Programme	240,969,937

S/No	Project Name	Pending Bills (Kshs)
	(AfDB Loan No.2000200000501) - Tana Water Works Development Agency	
39	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023 Working Towards a Malaria-Free Kenya - KEN-M-TNT No.2064 - State Department for Public Health and Professional Standards	215,514,030
40	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited	188,401,646
41	Kenya Off-Grid Solar Access Project (KOSAP-SNV) Credit Number 6135-KE – State Department for Energy	145,972,955
42	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited	143,560,322
43	Lake Victoria Water Supply and Sanitation Programme Phase II Project No. P-Z1-EAO-004 (ADF Grant No.2100155019967) – Lake Victoria South Waterworks Development Agency	140,187,852
44	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE) in the Horn of Africa Project - State Department for Livestock Development	139,779,484
45	Kenya Electricity Modernization Project (IDA Grant No.: TFA059 and Credit No.: 5587 KE)	137,674,350
46	Horn of Africa Gateway Development Project Loan No.6768-KE – State Department for Roads	125,949,815
47	Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury	117,431,357
48	Rwabura Irrigation Development Project No.1109118900 - National Irrigation Authority	116,907,150
49	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	115,006,677
50	Last Mile Connectivity Project I ADF Loan No. 2100150032195 - Kenya Power and Lighting Company PLC	110,968,681
51	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury	88,733,658
52	Mwea Irrigation Development Project - Loan Agreement No.KE-P27 - National Irrigation Authority	88,320,351
53	Arusha-Namanga-Athi River Road Development Project No.P-Z1-DBO-040 - Kenya National Highways Authority	83,344,955
54	Kenya - South Sudan Link Road Project (REF. No.2020 62 065 and BMZ No.2020 83 939) - Kenya National Highways Authority	78,131,434
55	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority	76,919,054
56	Kenya Electricity Modernisation Project (KEMP) (IDA CR. No. 5587-KE) - State Department for Energy	73,137,418
57	Merille - Marsabit Road Rehabilitation Project (Loan Agreement	69,056,118

S/No	Project Name	Pending Bills (Kshs)
	No.KE/FED/2009/021-655) - Kenya National Highways Authority	
58	Secondary Education Quality Improvement Project (Credit No.6138-KE) - Teachers Service Commission	67,145,600
59	Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury	66,881,542
60	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase II (Marsabit-Turbi Road) Loan Agreement No. 2100150020744 – Kenya National Highways Authority	62,165,683
61	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs	56,013,859
62	Northern Corridor Rehabilitation Programme-PHASE III (Eldoret-Turbo-Webuye-Malaba Road Improvement Project) Grant No.9774KE - Kenya National Highways Authority	54,792,931
63	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training	52,000,000
64	East Africa Trade and Transport Facilitation Project (IDA Credit No.4148-KE) – Kenya National Highways Authority	51,888,621
65	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya (Credit No: KEN/NIE/MULTI/2013/1) - National Environment Management Authority	45,756,498
66	Nairobi Metropolitan Services Improvement Project (IDA Credit No.5102-KE) - State Department for Housing and Urban Development	42,680,776
67	Support To Water and Sanitation Services in Peri Urban Areas (KFW Loan No. BMZ 2013.6543.6) Project - Athi Water Works Development Agency	38,708,784
68	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology	32,933,431
69	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency	32,309,220
70	Kisumu Urban Project (Project Advance Account)	31,575,700
71	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority	31,120,457
72	Lake Victoria Water and Sanitation Project Grant No. CKE 1093 02 M, Credit No. CKE1093 01 L and EIB No. FI N083890 Serapis N0 2011-0619 – Lake Victoria South Water Works Development Agency	30,657,467
73	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	30,186,000
74	Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 - National Syndemic Diseases Control Council	24,505,994
75	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority	21,868,000
76	Multinational Arusha-Holili/Taveta-Voi Road Corridor Development	21,807,516

S/No	Project Name	Pending Bills (Kshs)
	Project Phase I Project Loan No.2100150028894 Project No.P-ZI-DBO-075 - Kenya National Highways Authority	
77	The Establishment of Bus Rapid Transit Line 5 Project (EDCF Loan Agreement No.KEN-5) - Kenya Urban Roads Authority	20,935,795
78	Kenya Industry and Entrepreneurship Project (Credit No. IDA 6268-KE) - State Department for Industry	19,588,920
79	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services	15,513,140
80	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards	13,728,020
81	Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No. 2065 – State Department for Medical Services	12,186,464
82	Kenya Urban Support Program IDA Credit No.61340-KE - State Department for Housing and Urban Development	11,682,114
83	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase III (Turbi-Moyale Road Project) Loan No. 21001500255546	11,539,155
84	Africa Climate Summit (ACS) Africa Climate Week - Ministry of Environment, Climate Change and Forestry	10,274,044
85	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE) - Kenya Revenue Authority	9,926,000
86	Programme for Legal Empowerment and Aid Delivery (Project Credit No.: KE/FED/2028/397-591)	9,688,400
87	Global Fund Tuberculosis Grant Credit No. KEN-T-TNT-2067 - State Department for Public Health and Professional Standards	8,834,739
88	EPC/TURN KEY Construction of Five Footbridges and T-Mall Flyover on Mombasa and Langata Roads (Project Loan Credit No. KEN-01001 and KEN-02001-19) - Kenya National Highways Authority	8,443,320
89	Support to Road Sector Policy: 10th EDF Rural Roads Rehabilitation Project in Kenya No. KE/FED/023-571	8,412,450
90	Ethiopia-Kenya Electricity Highway Project (ADB Loan No. 2100150027845 - Mariakani Substation Project ID NO:P-Z1-FA0-044) - Kenya Electricity Transmission Company Limited	7,090,155
91	Africa Centre of Excellence (ACEII) in Phytochemicals, Textiles and Renewable Energy (PTRE) Project (IDA Credit No.5798-KE) - Moi University	6,706,498
92	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury	6,340,570
93	Kenya Rural Transformation Centers Digital Platform Project - Cooperative University of Kenya	6,320,458
94	Towards Ending Drought Emergencies (TWENDE): Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Project (IUCN Grant No. P02886) – State Department for Livestock Development	6,290,849
95	Supporting Access to Finance and Enterprise Recovery Project (IDA Credit No. 7018-KE) - The National Treasury	5,820,991
96	Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) –	4,436,435

S/No	Project Name	Pending Bills (Kshs)
	State Department for Public Health and Professional Standards	
97	National Urban Transport Improvement Project (IDA Credit No.5140-KE) – Kenya Railways Corporation	3,900,000
98	Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya - IUCN Project No.P03162, IUCN Ward No.AVCH-000981 and GEF ID/10292 – National Environment Management Authority	3,660,571
99	A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) Grant No.TFOA5636) - Moi Teaching and Referral Hospital	2,318,966
100	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	1,945,800
101	Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project No.03/DRESS-EA/07/OSS-KE/20 – State Department for Environment and Climate Change	1,820,000
102	Affordable Housing Finance Project (IBRD Credit No.8958-KE) - The National Treasury	1,672,770
103	Kenya Institutional Strengthening Project Phase XIII (No. UNEP/KEN/SEV/92/INS/66) – Ministry of Environment, Climate Change and Forestry	1,350,000
104	Eastern Africa Regional Transport Trade and Development IDA Credit No. Information and Authority	1,317,711
105	Multinational Horn of Africa Isiolo-Mandera Corridor (EL WAK - RHAMU Road) Upgrading Project - Kenya National Highways Authority	967,408
106	Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority	859,320
107	Promotion of Youth Employment and Vocational Training in Kenya (Tvet I & II) Reference: Loan No. BMZ No. 2016 67 211 & BMZ No. 2016 65 298 and Project Grant Reference: No.1930 05 527 - State Department for Technical, Vocational Education and Training	539,000
108	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	393,546
109	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority	361,921
110	GOK-UNFPA 10th Country Programme Grant/Credit No.1000702818 - State Department for Gender and Affirmative Action	316,290
111	Green Climate Fund Readiness Project (Grant No. KEN-RS-004) - The National Treasury	307,740
112	Africa Environmental Health and Pollution Management Project (EHPMP)	194,187
113	Women Empowerment for Gender Equality Project (WEGEP) - State Department for Gender and Affirmative Action	180,000
114	Kenya Symbiocity Programme - SIDA No. 51110060 - Council of Governors	125,810
		68,877,678,185

Appendix 5: Inaccuracies in the Financial Statements for Donor Funded Projects

S/No.	Name of Project	Issue Identified	Inaccuracies (Kshs)
1	Africa Climate Summit (ACS) – Ministry of Environment, Climate Change and Forestry	Donor funds used to settle tax obligations, contrary to the provisions of the financing agreement	213,482,891
2	Rural Electrification in Five Regions Project – Rural Electrification and Renewable Energy Corporation	Materials valued at Kshs.3.7 billion were returned by a contractor and reissued to another project without revaluation or fair value adjustment	3,707,219,534
3	Northern Collector Phase 1 – Athi Water Works Development Agency	A variance between the Statement of Receipts and Payments and corresponding notes	902,212
4	Kisumu Urban Project – County Government of Kisumu	Expenditure on road construction was understated due to discrepancies between the financial statement and the supporting schedule	19,438,599
5	Mombasa-Mariakani Highway Project – Kenya National Highways Authority	Opening fund balance of Kshs.16,591,039 did not agree with a Nil balance carried forward from the previous financial year.	16,591,039
6	National Treasury Capacity Strengthening Project – The National Treasury	Financial statements amount on the undrawn balance did not agree with the amounts reported in the funding summary resulting to an unexplained variance of Kshs.6,325,480.	6,325,480
7	Roads 2000 Phase Two – Kenya Rural Roads Authority	Adjustments to Accounts Payable in the totalling to Kshs.36,133,638 lacked journal voucher support, and inconsistencies noted between comparative balances in the financial statements and corresponding notes.	36,133,638
8	Eastern Africa Regional Transport Project – ICT Authority	Cash balance of Kshs.231,325,878 included unrelated funds from other activities.	231,325,878

S/No.	Name of Project	Issue Identified	Inaccuracies (Kshs)
9	Financing Locally-Led Climate Action Program – The National Treasury	Domestic travel allowances expensed in the reporting period although the payments were made after the year-end	94,478,959
10	Kenya Primary Education Equity in Learning Project – State Department for Basic Education	Underfunding reflected in budget vs. actual comparison was not backed by approved budgets.	122,657,103
11	Lake Nakuru Biodiversity Conservation Project – Central Rift Valley Water Works Development Agency	Significant inconsistencies in budgeted and actual figures were not reconciled, affecting credibility of financial reporting.	346,091,015
12	Global Fund – State Department for Public Health and Professional Standards	Training costs were misclassified as domestic travel	126,582,250
	Total		**472,673,265.00**

Appendix 6: Unreconciled Variances in Donor Funded Projects

S/No	Name of Project Name	Issues Noted	Unreconciled Variances (Kshs.)
1	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	Financial statements reflected retained funds of Kshs.39,775,445, whereas the expected retention was Kshs.123,239,921 based on contractor payments resulting to an unreconciled variance of Kshs.83,464,476.	83,464,476
2	Last Mile Connectivity Project I ADF Loan No. 2100150032195 - Kenya Power and Lighting Company PLC	The project utilized Kshs.2,036,866,000 against Government funding commitment of Kshs.1,359,794,000 resulting in an unexplained excess of Kshs.677,072,000.	677,072,000
3	Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) - State Department for Agriculture	Discrepancies were noted between the disbursed funds and the corresponding amounts recorded by Counties, leading to a variance of Kshs.11,637,292.	11,637,292
4	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority	Variance of Kshs.856,427,194 was noted between the actual bank balance and the amount reflected in the bank reconciliation statement.	856,427,194
5	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	Transfers from government entities reflected an amount of shs.409,052,456, whereas confirmations indicated an amount of Kshs.422,163,362, resulting in an unreconciled variance of Kshs.13,110,906.	13,110,906
6	Financing Locally Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury	The project reported purchase of goods and services expenditure of Kshs.1,011,046,856 while supporting notes reflected an amount of Kshs.999,168,431. This resulted Resulting to an unexplained variance of Kshs.11,878,425. Additionally, domestic travel was overstated by Kshs.111,168,459, and unsupported offsets of Kshs.16,609,878 were noted.	123,046,884
7	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	The financial statements recorded nil transfers from Government entities, while the statement of budget comparison statement reported actual receipt of Kshs.122,342,897	122,342,897
8	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited	Wayleave compensation paid during the year totalling Kshs.207,513,658 did not agree with the outstanding compensation balance of Kshs.27,347,743 was brought forward from the previous year. The project duration had lapsed in 2021, an indication that pending bills were not accurately recorded.	180,165,915

S/No	Name of Project Name	Issues Noted	Unreconciled Variances (Kshs.)
9	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology	The comparative amount for purchases of goods and services were reported at Kshs.577,055,634 compared to the audited previous year financial statements amount of Kshs.559,775,871. There was also an understatement on compensation of employees amount by Kshs.391,360	17,671,123
10	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	The IFMIS Vote Book reflected counterpart funding of Kshs.47,233,337, while the statement of receipts and payments reflected an amount of Kshs.28,130,914 resulting to a variance of Kshs.19,102,423.	19,102,423
11	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii	A variance of Kshs.15,267,375 was noted between the funding summary for the (Donor) DANIDA Budget and the Statement of comparison of Budget and Actual amounts.	15,267,375
12	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	The Project Special Account Statement reflects a withdrawal amounting to Kshs.330,238,981. However, the Project's financial statement reflects a receipt of Kshs.4,917,765 resulting to an unreconciled variance for funds of Kshs.325,321,216.	325,321,216
13	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority	The accounts payable records reflected an unexplained and an unreconciled variance totalling Kshs.835,261.	835,261
14	ADB- Africa Climate Summit Project -The National Treasury	Special Account Reconciliation reflects withdrawals totalling USD 2,537,500 out of which only USD 37,500 had been reported in the financial statements resulting to an unexplained variance of USD. 2,500,000 equivalents to Kshs.325,321,216	15,267,375
	Total Unreconciled Variances		**2,460,732,337**

Appendix 7: Unsupported Expenditure in Donor Funded Projects

S/No	Name of Project	Issues Noted	Unsupported Expenditure (Kshs)
1	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited	Fuel delivery and consumption records were not provided.	980,911,677
2	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	Works carried out were not supported by documentation.	75,231,232
4	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	Missing exchequer notifications and receipt vouchers.	127,483,464
6	Horn of Africa Groundwater for Resilience Project-Kenya (IDA CREDIT No. 7082-KE) - Water Sector Trust Fund	Fuel and consultancy payments lacked documentation.	31,337,520
9	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury	Transfers to counties lack individual project financials.	228,427,672
10	Affordable Housing Finance Project (IBRD Credit No.8958-KE) - The National Treasury	Travel expenses were not supported with attendance records.	1,672,770
12	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited	Partial disclosure of outstanding compensation.	324,606,257
13	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency	Expenses amounting to Kshs.18,398,47 for the implementing entity and not related to the projects were reported as project expenditures	18,398,447
14	Lake Victoria Water and Sanitation Project Grant No. CKE 1093 02 M, Credit No. CKE1093 01 L and EIB No. FI N083890 Serapis N0 2011-0619 – Lake Victoria South Water Works Development Agency	A contractor was overpaid Advance payment by an amount of Kshs.17,849,476 and there was no evidence of recovery.	17,849,476

S/No	Name of Project	Issues Noted	Unsupported Expenditure (Kshs)
16	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology	The project paid house and other allowances to staff amounting to Kshs.23,670,676. However, the basis of the rates used to pay the allowances was not provided for audit.	23,670,676
17	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services	Failure to submit expenditure returns.	26,614,605
18	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023 Working Towards a Malaria-Free Kenya - KEN-M-TNT No.2064 - State Department for Public Health and Professional Standards	Compensation to employees not supported.	176,280
19	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority	Reimbursable travel costs paid for consultancy services were not supported.	35,005,463
20	Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No. 2065 – State Department for Medical Services	Withdrawn funds were unclaimed; no supporting returns.	575,842,147
21	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority	Payment made for land on road reserve not related to PAPs.	15,000,000
22	Global Fund Tuberculosis Grant Credit No. KEN-T-TNT-2067 - State Department for Public Health and Professional Standards	Transport costs amounting to Kshs.2,817,000 were unsupported	2,817,000
	Total Unsupported Expenditure		**2,548,270,736**

Appendix 8: Accounting for Cash and Cash Equivalents

S/No	Name of Project	Issues Noted	Amount (Kshs)
1	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited	Inaccuracies in the cash and cash equivalents due to the variance in the amounts reflected in the financial statements and the bank reconciliation records.	246,949,000
2	Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project - Kenya Maritime Authority	There were unsupported and unpresented cheques amounting to Kshs.1,319,084 which were not reconciled, and no explanation was provided.	61,405,180
3	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P) - Rural Electrification and Renewable Energy Corporation	Lack of supporting documents for cash and cash equivalents amount of Kshs.813,173.	813,173
4	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii.	Project Management did not prepare monthly bank reconciliation statements, and the reported bank balance was not supported by a board of survey report for the fifty (50) bank accounts.	6,515,094
5	National Treasury Capacity Strengthening Project (Grant No.5500155013902 ID No.P-KE-KOO-011) – The National Treasury	The bank balance includes Kshs.4,679,860 held in a local bank retention account not supported by a certificate of bank balance and excludes Kshs.16,591,039 in another account. The bank reconciliation statement reflected Kshs.3,582,156,401, resulting in an unexplained variance of Kshs.3,565,565,362.	3,565,565,362
6	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	The statement of financial assets and liabilities reflects Kshs.499,459,232 while the cashbook reflects Kshs.453,079,937, resulting in an unexplained variance of Kshs.46,379,295. No bank reconciliation statement was available.	46,379,295

S/No	Name of Project	Issues Noted	Amount (Kshs)
7	Kenya Primary Education Equity in Learning Program IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	The statement reflects Kshs.997,257,669 while the cashbook shows Kshs.868,239,967, resulting in an unexplained variance of Kshs.129,017,702. Multiple bank accounts and deposits were not incorporated in the financials.	129,017,702
8	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited	Cash and cash equivalents reflect a nil balance. A separate project bank account is not maintained, contrary to Regulation 76(1) of the PFM Regulations, 2015.	0
9	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited	Cash and cash equivalents of Kshs.177,745,468 differ from the cashbook balance of Kshs.653,981,016. One bank account is maintained for all donor-funded projects, contrary to regulations.	177,745,468
10	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No: CKE 1030 01B; ADF Loan No.2100150027845) - Kenya Electricity Transmission Company Limited	Bank balance held in three accounts not maintained at the Central Bank of Kenya, contrary to Regulation 76(1) of the PFM Regulations.	385,220,976
11	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency	Bank balance of Kshs.167,205,121 not supported by cashbook, bank certificates, and reconciliations.	167,205,121
12	Lake Victoria Water Supply and Sanitation Programme Phase II Project No. P-Z1-EAO-004 (ADF Grant No.2100155019967) – Lake Victoria South Waterworks Development Agency	Bank balance not supported by cashbooks, bank reconciliation statements, and certificate of bank balance.	39,257,440

S/No	Name of Project	Issues Noted	Amount (Kshs)
13	Water Sector Development Programme - Lake Victoria South (Kericho-Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457 - Lake Victoria South Water Works Development Agency	Balance not supported by bank statement, cashbooks, certificate of bank balance, and reconciliation statements.	46,343,881
14	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 and CR. P152394 – State Department for Medical Services	Cash balance of Kshs.47,883,457 held in thirty (30) counties was not surrendered to the Project Bank Account.	47,883,457
	Total		**4,913,786,055**

Appendix 9: Donor Funded Projects with Unresolved Prior Year Matters

S/No	Name of Project
1	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited
2	A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) Grant No.TFOA5636) - Moi Teaching and Referral Hospital
3	Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology
4	Africa Centre of Excellence (ACEII) in Phytochemicals, Textiles and Renewable Energy (PTRE) Project (IDA Credit No.5798-KE) - Moi University
5	Aquaculture Business Development Programme (IFAD Loan No. 20000052 & 2000002614) – State Department for Blue Economy and Fisheries
6	Arusha-Namanga-Athi River Road Development Project No.P-Z1-DBO-040 - Kenya National Highways Authority
7	ASAL Rural Roads Project Credit No.CKE 117 01 H – Kenya Rural Roads Authority
8	Bagamoyo-Horohoro-Lungalunga-Malindi Road Project (Phase 1) ID NO: PZ-BDO-129 - Kenya National Highways Authority
9	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited
10	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority
11	Busia-Port Victoria Household Sanitation Project (Grant /Credit No.02HS/LVNWWDA/BUSIA/054)-Busia Water and Sewerage Services Company Limited
12	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation
13	Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No.00108406) - State Department for Wildlife
14	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services
15	DANIDA Primary Healthcare (PHC) Support Program – State Department for Medical Services
16	De-Risking, Inclusion and Value Enhancement (DRIVE) of Pastoral Economies in the Horn of Africa Project (Cr.No.7139-KE) Kenya Development Corporation
17	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority
18	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) Grant/Credit No. IDA 6334-KE - Kisumu National Polytechnic
19	East Africa Skills Transformation and Regional Integration Project IDA Credit No.6334-KE - State Department for Roads
20	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic
21	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) IDA Loan Credit No.6334-KE - Ministry of Education - State Department for Technical, Vocational Education and Training

S/No	Name of Project
22	East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic
23	East Africa Trade and Transport Facilitation Project (IDA Credit No.4148-KE) – Kenya National Highways Authority
24	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638-KE IDA) - State Department for Roads
25	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority
26	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority
27	Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project (Credit No.5798-KE) - State Department for Higher Education and Research
28	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture
29	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development
30	Ethiopia-Kenya Electricity Highway Project (ADB Loan No. 2100150027845 - Mariakani Substation Project ID NO:P-Z1-FA0-044) - Kenya Electricity Transmission Company Limited
31	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury
32	Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury
33	Global Fund to Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No.KEN-H-TNT-2065) - The National Treasury
34	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury
35	Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No. 2065 – State Department for Medical Services
36	Global Fund Tuberculosis Grant Credit No. KEN-T-TNT-2067 - State Department for Public Health and Professional Standards
37	Horn of Africa Gateway Development Project Grant/Credit Number 6768-KE – State Department for Transport
38	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority
39	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE) - Kenya Revenue Authority
40	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority
41	The Horn of Africa Groundwater for Resilience Project (IDA Credit No.70820-KE and Grant No.P174867) - Water Resources Authority

S/No	Name of Project
42	Horn of Africa Groundwater for Resilience Project-Kenya (IDA CREDIT No. 7082-KE) - Water Sector Trust Fund
43	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority
44	Improvement of Drinking Water and Sanitation Systems in Mombasa: Mwache Project (Credit No. AFD Loan No.CKE 1103 01 C) - Coast Water Works Development Agency
45	Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project Grant/Credit Number: KEN 2062, KEN19-0011 - Kenya National Commission on Human Rights
46	Infrastructure Finance and Public Private Partnerships Project - Additional Financing (IDA Credit No:6121-KE) - The National Treasury
47	Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa (Africa CHEMOBS)-Grant No.AFR/CHEMOBS Project/C/07-2017 - State Department for Environment and Climate Change
48	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority
49	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2000200004504 - Kenya National Highways Authority
50	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) – State Department for Agriculture
51	Kenya Cooperation and Partnership Facility (KCPF) Project No.KE/FED 2019/041-712, Credit No.FED/2021/423-175 - State Department for Devolution
52	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation
53	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii
54	Kenya Industry and Entrepreneurship Project (Credit No. IDA 6268-KE) - State Department for Industry
55	Kenya Informal Settlements Improvement Project (IDA Credit No.4873-KE, AFD CKE 1055 01J and SIDA - TF: 018327) - State Department for Housing and Urban Development
56	Kenya Institutional Strengthening Project Phase XIII (No. UNEP/KEN/SEV/92/INS/66) – Ministry of Environment, Climate Change and Forestry
57	Kenya Livestock Commercialization Project No.2000002339 (Loan No.2000003565 and 2000003566) - State Department for Livestock Development
58	Kenya Marine Fisheries and Socio-Economic Development Project (Credit No. 6540-KE) - State Department for Blue Economy and Fisheries
59	Kenya Off-Grid Solar Access Project (KOSAP) Credit Number 6135-KE– State Department for Energy
60	Kenya Off-Grid Solar Access Project (KOSAP-SNV) Credit Number 6135-KE – State Department for Energy
61	Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation

S/No	Name of Project
62	Kenya Primary Education Equity in Learning (Disbursed Linked Indicator) Program Credit Number 7067-KE - Teachers Service Commission
63	Kenya Primary Education Equity in Learning Program Grant Number D991-KE - Teachers Service Commission
64	Kenya Rural Transformation Centers Digital Platform Project - Cooperative University of Kenya
65	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs
66	Kenya - South Sudan Link Road Project (REF. No.2020 62 065 and BMZ No.2020 83 939) - Kenya National Highways Authority
67	Kenya Symbiocity Programme - SIDA No. 51110060 - Council of Governors
68	Kenya Towns Sustainable Water Supply and Sanitation Programme (AfDB Loan No.2000200000501) - Tana Water Works Development Agency
69	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency
70	Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB Loan No.200200000501) - Athi Water Works Development Agency
71	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority
72	Kenya Urban Support Program IDA Credit No.61340-KE - State Department for Housing and Urban Development
73	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation
74	Kenya Youth Employment and Opportunities Project (Credit No. IDA 5812-KE) – Micro and Small Enterprises Authority (MSEA)
75	Kenya Youth Employment and Opportunities Project Credit Number: IDA-58120-KE - National Industrial Training Authority (NITA)
76	Kenya Youth Employment and Opportunities Project (IDA Credit No. 5812 – KE) - State Department for Youth Affairs and Creative Economy
77	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited
78	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority
79	Kisumu Urban Project (Cash Expenditure Fund) - CKE 1035.01.G - County Government of Kisumu
80	Kisumu Urban Project (Project Advance Account) - CKE 1035.01.G - County Government of Kisumu
81	Malindi Integrated Social Health Development Programme Phase II (MISHDP-II) – Coast Development Authority
82	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited
83	Merille - Marsabit Road Rehabilitation Project (Loan Agreement No.KE/FED/2009/021-655) - Kenya National Highways Authority

S/No	Name of Project
84	Micro Finance Sector Support Credit Project (Credit No.CKE 3004 01E and CKE 6010 01E) - The National Treasury
85	Mombasa-Nairobi-Addis Ababa Road Corridor Development Project: (Isiolo/Merille/Moyale Road) Loan Agreement No.210015008850 and Grant No.2100155004016 - Kenya National Highways Authority
86	Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority
87	Mombasa Port Area Road Development Project Loan No. KE – P29 & KE P32 - Kenya National Highways Authority
88	Mombasa Special Economic Zone Development Project I Loan No.KE-P35 - Kenya National Highways Authority
89	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority
90	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase II (Marsabit-Turbi Road) Loan Agreement No. 2100150020744 – Kenya National Highways Authority
91	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase III (Turbi-Moyale Road Project) Credit Number: Loan 21001500255546 - Kenya National Highways Authority
92	Multinational Arusha-Holili/Taveta-Voi Road Corridor Development Project Phase I Project Loan No.2100150028894 Project No.P-ZI-DBO-075 - Kenya National Highways Authority
93	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture
94	Multinational Horn of Africa Isiolo-Mandera Corridor (EL WAK - RHAMU Road) Upgrading Project - Kenya National Highways Authority
95	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited
96	Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project - Kenya Maritime Authority
97	Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture
98	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture
99	Mwea Irrigation Development Project - Loan Agreement No.KE-P27 - National Irrigation Authority
100	Nairobi Intelligent Transportation System Establishment and Junctions Improvement Project Phase I (ECDF Loan Agreement No. KEN-6) - Kenya Urban Roads Authority
101	Nairobi Metropolitan Services Improvement Project (IDA Credit No.5102-KE) - State Department for Housing and Urban Development
102	Nairobi Outer Ring Road Improvement Project (Loan No.2100150030144) - Kenya Urban Roads Authority

S/No	Name of Project
103	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited
104	Kenya Nairobi Southern Bypass Road Project (Loan Agreement No. China Exim bank PBC No. (2011) 32 TOTAL No. (183) No.14203030520112115528) – Kenya National Highways Authority
105	Nairobi Water and Sanitation Project (Credit No. CKE113501H) - Athi Water Works Development Agency
106	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority
107	Nairobi-Thika Highway Improvement Project Lot 3 Government Concessional Loan Agreement No.(2009) 39 TOTAL No.(290) – 1290003022009110585 - Kenya National Highways Authority
108	Nairobi-Thika Highway Improvement Project Lot I and II Credit No.2100150015544 Project No.P-KE-DBO-018 - Kenya National Highways Authority
109	Nambale-Mjini-Mayenje Water Project Grant/Credit Number 08W/Busia/Busia/97 - Busia Water and Sewerage Services Company Limited
110	National Agricultural and Rural Inclusive Growth Project (IDA Credit No. 5900-KE) – State Department for Agriculture
111	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture
112	National Urban Transport Improvement Project (IDA Credit No.5140-KE) – Kenya Railways Corporation
113	National Urban Transport Improvement Project Loan No.5140-KE – Kenya National Highways Authority
114	NEMA - GCF Project Preparation Facility: "Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties" - Credit No.KEN-PPF-010 - National Environment Management Authority
115	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency
116	Northern Corridor Rehabilitation Programme-PHASE III (Eldoret-Turbo-Webuye-Malaba Road Improvement Project) Grant No.9774KE - Kenya National Highways Authority
117	Northern Corridor Transport Improvement Project-IDA Credit No. 3930-KE & No. 4571-KE - Kenya National Highways Authority
118	Nuno-Modogashe Road Project (Credit No.KUWAIT-813; SFD-N/A; OF ID-1331P; BADEA-N/A; ADFD-N/A - Kenya National Highways Authority
119	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited
120	Port Reitz/Moi International Airport Access (C110) Road (FIDIC EPC/TURNKEY Based) Project - Kenya National Highways Authority
121	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice

S/No	Name of Project
122	Promotion of Youth Employment and Vocational Training in Kenya (Tvet I & II) Reference: Loan No. BMZ No. 2016 67 211 & BMZ No. 2016 65 298 and Project Grant Reference: No.1930 05 527 - State Department for Technical, Vocational Education and Training
123	Promotion of Youth Employment and Vocational Training in Kenya (Phase II) Project Loan No.BMZ 2018 65 120 - State Department for Technical, Vocational Education and Training
124	Public Debt Management Support Project (PDMS)-ADB Grant Agreement No.5500155013708 - The National Treasury
125	Public Financial Management Reforms Program (Credit Nos. DANIDA/FY06, SIDA 51110081, IDA GESDeK-6133-KE, GESDeK-7438-KE, AFD/CKE 1130 and PASEDE CRIS NO:041-658) – The National Treasury
126	Regional Mombasa Port Access Road Project (Loan No. (KFW): 27459, Grant No. (KFW): 202061919) and Credit No. (KFW): 84010 – Kenya National Highways Authority
127	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards
128	Roads 2000 Phase Two - Central Kenya Rural Roads Improvement and Maintenance Project (AFD Credit No. CKE 101201B, Credit No. CKE 104601J and Credit No. CKE 109401M) - Kenya Rural Roads Authority
129	Rwabura Irrigation Development Project No.1109118900 - National Irrigation Authority
130	Safe Roads/Usalama Barabarani Programme Grant Number KE/FED/037-778 - National Transport and Safety Authority
131	Samatar-Wajir Road Project (Loan No.13451P, 13/779 and 995) - Kenya National Highways Authority
132	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education
133	Secondary Education Quality Improvement Project (Credit No.6138-KE) - Teachers Service Commission
134	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority
135	Small-Scale Irrigation and Value Addition Project - (ADF Loan No. 2000130014530 and Grant No. 5570155000751) - State Department for Agriculture
136	Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project No.03/DRESS-EA/07/OSS-KE/20 – State Department for Environment and Climate Change
137	Study and Capacity Building Fund Project (Grant Nos. CKE 6015 01K, CKE 1043 01F and CKE 1047 01K) - The National Treasury
138	Support to Road Sector Policy: 10th EDF Rural Roads Rehabilitation Project in Kenya No. KE/FED/023-571 - Kenya Rural Roads Authority
139	Support to Technical Vocational Education and Training for Relevant Skills Development Project - TVET Project Phase II (ADF Loan No.2100150033295) - State Department for Technical, Vocational Education and Training

S/No	Name of Project
140	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training
141	The Establishment of Bus Rapid Transit Line 5 Project (EDCF Loan Agreement No.KEN-5) - Kenya Urban Roads Authority
142	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation
143	Timboroa-Eldoret Road Rehabilitation Project No.P-KE-DBO-019 (Loan No.2100150023344) - Kenya National Highways Authority
144	Towards Ending Drought Emergencies (TWENDE): Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Project (IUCN Grant No. P02886) – State Department for Livestock Development
145	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 And CR. P152394 – State Department for Medical Services
146	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority
147	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology
148	Vijana Vuka Na Afya (VIVA) Youth Programme Project No. 201367465 - State Department for Youth Affairs
149	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation
150	Water Sector Development Programme - Lake Victoria South (Kericho-Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457 - Lake Victoria South Water Works Development Agency
151	Women Empowerment for Gender Equality Project (WEGEP) - State Department for Gender and Affirmative Action

Appendix 10: Total Project Funding

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
1	Africa Climate Summit (ACS) Africa Climate Week - Ministry of Environment, Climate Change and Forestry	322,862,822	-	322,862,822
2	Africa Environmental Health and Pollution Management Project (EHPMP) - National Environment Management Authority	861,834,916	-	861,834,916
3	Aquaculture Business Development Programme (IFAD Loan No. 20000052 & 2000002614) – State Department for Blue Economy and Fisheries	11,635,362,000	3,264,972,000	14,900,334,000
4	Arusha-Namanga-Athi River Road Development Project No.P-Z1-DBO-040 - Kenya National Highways Authority	4,533,528,000	4,026,952,076	8,560,480,076
5	ASAL Rural Roads Project Credit No.CKE 117 01 H – Kenya Rural Roads Authority	12,604,321,383	3,298,564,920	15,902,886,303
6	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited	10,675,822,000	66,015,612,000	76,691,434,000
7	Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No.00108406) - State Department for Wildlife	410,977,377	939,750,000	1,350,727,377
8	EPC/TURN KEY Construction of Five Footbridges and T-Mall Flyover on Mombasa and Langata Roads (Project Loan Credit No. KEN-01001 and KEN-02001-19) - Kenya National Highways Authority	4,316,858,991	40,000,000	4,356,858,991
9	NEMA - GCF Project Preparation Facility: "Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties" - Credit No.KEN-PPF-010 - National Environment Management Authority	36,841,207	-	36,841,207
10	Early Action Support Project (EASP)-Grant No.2015-39790 - State Department for Environment and Climate Change	32,725,040	-	32,725,040
11	East Africa Skills for Transformation and Regional Integration Project (IDA Credit No. 6334-KE) - Kenya Electricity Generating Company Plc	1,280,569,000	-	1,280,569,000
12	Fund for Africa Private Sector Assistance Project (FAPA) AFDB Grant No.5700155003553 - Kenya Electricity Transmission Company Limited	37,855,000	-	37,855,000
13	NEMA-GCF Readiness and Preparatory Support: "NEMA Capacity Strengthening Programme Towards Accessing Climate Finance from Green Climate Fund" - Credit Number KEN-	46,167,806	-	46,167,806

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
	RS-003 – National Environment Management Authority			
14	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited	32,123,553,000	92,598,000	32,216,151,000
15	Green-Zones Development Support Project - Phase II (Credit No.P-KE-AAD-005) - Kenya Forest Service	4,999,742,000	498,508,000	5,498,250,000
16	Hybrid Generation of Off-Grid Power Systems Credit No. CKE 1066 01 L - Kenya Power and Lighting Company PLC	3,733,501,000	-	3,733,501,000
17	Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa (Africa CHEMOBS)-Grant No.AFR/CHEMOBS Project/C/07-2017 - State Department for Environment and Climate Change	28,498,702	112,213,500	140,712,202
18	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	1,500,000,000	-	1,500,000,000
19	Kenya Electricity Modernisation Project (KEMP) (IDA CR. No. 5587-KE) - State Department for Energy	456,000,000	-	456,000,000
20	Kenya Electricity Modernisation Project (IDA Grant Number TFA059 and Credit Number 55870KE) - Rural Electrification and Renewable Energy Corporation	1,013,000,000	100,000,000	1,113,000,000
21	Kenya ETF Reporting Programme to the UNFCCC Project - State Department for Environment and Climate Change	143,502,440	-	143,502,440
22	Kenya Gold Mercury Free ASGM Project Grant No.GEF/UNDP/GOK-00108253 - State Department for Environment and Climate Change	546,000,000	-	546,000,000
23	Kenya Institutional Strengthening Project Phase XIII (No. UNEP/KEN/SEV/92/INS/66) – Ministry of Environment, Climate Change and Forestry	52,241,410	-	52,241,410
24	Kenya Marine Fisheries and Socio-Economic Development Project (Credit No. 6540-KE) - State Department for Blue Economy and Fisheries	10,000,000,000	1,500,000,000	11,500,000,000
25	Kenya Off-Grid Solar Access Project (KOSAP) Credit Number 6135-KE– State Department for Energy	15,000,000,000	-	15,000,000,000
26	Kenya Off-Grid Solar Access Project (KOSAP-SNV) Credit Number 6135-KE – State Department for Energy	4,700,000,000	-	4,700,000,000

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
27	Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation	3,500,000,000		3,500,000,000
28	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited	14,488,400,556	4,593,446,000	19,081,846,556
29	Kisumu Urban Project (Cash Expenditure Fund) - CKE 1035.01.G - County Government of Kisumu	50,000,000	-	50,000,000
30	Last Mile Connectivity Project I ADF Loan No. 2100150032195 - Kenya Power and Lighting Company PLC	13,228,362,000	2,505,423,000	15,733,785,000
31	Ethiopia-Kenya Electricity Highway Project (ADB Loan No. 2100150027845 - Mariakani Substation Project ID NO:P-Z1-FA0-044) - Kenya Electricity Transmission Company Limited	1,495,197,114	-	1,495,197,114
32	Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project - Kenya Maritime Authority	128,282,650	-	128,282,650
33	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya (Credit No: KEN/NIE/MULTI/2013/1) - National Environment Management Authority	1,006,487,955	139,482,578	1,145,970,533
34	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation	4,805,627,800	1,022,474,000	5,828,101,800
35	SC Reporting Toolkit Project – Ministry of Environment, Climate Change and Forestry	12,880,000	-	12,880,000
36	50MW Solar Power Plant in Garissa Project (GCL No.2015(10) – Rural Electrification and Renewable Energy Corporation	13,603,571,784	16,826,400	13,620,398,184
37	Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project No.03/DRESS-EA/07/OSS-KE/20 – State Department for Environment and Climate Change	286,520,000	-	286,520,000
38	Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya - IUCN Project No.P03162, IUCN Ward No.AVCH-000981 and GEF ID/10292 – National Environment Management Authority	789,587,400	2,333,177,600	3,122,765,000

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
39	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency	11,242,000,000		11,242,000,000
40	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) Grant/Credit No. IDA 6334-KE - Kisumu National Polytechnic	1,080,000,000		1,080,000,000
41	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority	1,318,585,000	93,259,000	1,411,844,000
42	GOK/UNFPA 10th Country Programme (Project Grant No.B4210) - State Department for Youth Affairs and Creative Economy	7,000,000	-	7,000,000
43	GOK-UNFPA 10th Country Programme Grant/Credit No.1000702818 - State Department for Gender and Affirmative Action	24,000,000	-	24,000,000
44	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE) - Kenya Revenue Authority	735,989,000	159,696,000	895,685,000
45	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority	2,284,590,444	472,476,642	2,757,067,086
46	Infrastructure Finance and Public Private Partnerships Project - IDA Credit No 5157-KE - The National Treasury	4,000,000,000	-	4,000,000,000
47	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2000200004504 - Kenya National Highways Authority	23,916,497,800	5,546,633,400	29,463,131,200
48	Kenya Cooperation and Partnership Facility (KCPF) Project No.KE/FED 2019/041-712, Credit No.FED/2021/423-175 - State Department for Devolution	45,634,700	-	45,634,700
49	Kenya Development Response to Displacement Impacts Project (KDRDIP) IDA Credit No.6021-KE and Grant No.TFOA 7762-KE - Ministry of East African Community (EAC), ASALs and Regional Development	11,158,000,000	-	11,158,000,000
50	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii	88,467,750	79,058,250	167,526,000
51	Kenya Rural Transformation Centers Digital Platform Project - Cooperative University of Kenya	89,275,100		89,275,100

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
52	Kenya Social and Economic Inclusion Project No. P164654 IDA Credit No.63480 - KE and Grant No.TF0A9527 – National Drought Management Authority (NDMA)	1,479,996,165	-	1,479,996,165
53	Kenya Symbiocity Programme - SIDA No. 51110060 - Council of Governors	292,996,353		292,996,353
54	Kenya Youth Employment and Opportunities Project (IDA Credit No. 5812 – KE) - State Department for Youth Affairs and Creative Economy	7,635,936,568	72,091,894	7,708,028,462
55	Kenya - EU Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya - National Counter Terrorism Centre	663,289,574	-	663,289,574
56	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority	15,644,154,921	9,429,914,473	25,074,069,394
57	Kisumu Urban Project (Project Advance Account) - CKE 1035.01.G - County Government of Kisumu	4,000,000,000	-	4,000,000,000
58	Mombasa Port Area Road Development Project Loan No. KE – P29 & KE P32 - Kenya National Highways Authority	32,258,118,100	14,628,529,360	46,886,647,460
59	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	11,316,256,000	8,135,454,559	19,451,710,559
60	National Treasury Capacity Strengthening Project (Grant No.5500155013902 ID No.P-KE-KOO-011) – The National Treasury	32,890,000	30,000,000	62,890,000
61	Global Fund to Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No.KEN-H-TNT-2065) - The National Treasury	19,541,772,987	3,286,924,944	22,828,697,931
62	Public Debt Management Support Project (PDMS)-ADB Grant Agreement No.5500155013708 - The National Treasury	122,080,000	30,000,000	152,080,000
63	Public Financial Management Reforms Program (Credit Nos. DANIDA/FY06, SIDA 51110081, IDA GESDeK-6133-KE, GESDeK-7438-KE, AFD/CKE 1130 and PASEDE CRIS NO:041-658) – The National Treasury	1,331,031,643	4,646,131,148	5,977,162,791
64	Regional Mombasa Port Access Road Project (Loan No. (KFW): 27459, Grant No. (KFW): 202061919) and Credit No. (KFW): 84010 – Kenya National Highways Authority	14,022,864,000	4,090,002,000	18,112,866,000

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
65	Roads 2000 Phase Two - Central Kenya Rural Roads Improvement and Maintenance Project (AFD Credit No. CKE 101201B, Credit No. CKE 104601J and Credit No. CKE 109401M) - Kenya Rural Roads Authority	7,400,000,000	2,240,000,000	9,640,000,000
66	Rural Kenya Financial Inclusion Facility (RK FINFA) (IFAD Loan No. 2000004121 and IFAD Loan No. 2000004122) - The National Treasury	2,752,958,119	3,204,268,460	5,957,226,579
67	Study and Capacity Building Fund Project (Grant Nos. CKE 6015 01K, CKE 1043 01F and CKE 1047 01K) - The National Treasury	338,800,000	-	338,800,000
68	Support to Road Sector Policy: 10th EDF Rural Roads Rehabilitation Project in Kenya No. KE/FED/023-571 - Kenya Rural Roads Authority	1,605,136,500	556,663,500	2,161,800,000
69	Supporting Access to Finance and Enterprise Recovery Project (IDA Credit No. 7018-KE) - The National Treasury	11,854,200,000	-	11,854,200,000
70	Technical Assistance to Enhance the Capacity of the President's Delivery Unit (ADB Grant No. 5500155012902) Project – State Department for Internal Security and National Administration	175,944,000	86,153,912	262,097,912
71	Technical Support to the French Desk at The National Treasury (Project Grant No. AFD CKE 1204 01E) for the nine (9) months' period ended 30 June, 2024 – The National Treasury	24,000,000		24,000,000
72	Bagamoyo-Horohoro-Lungalunga-Malindi Road Project (Phase 1) ID NO: PZ-BDO-129 - Kenya National Highways Authority	29,634,340,257	4,904,891,978	34,539,232,235
73	Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury	5,554,694,742	906,451,745	6,461,146,487
74	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury	4,728,021,485	970,794,402	5,698,815,887
75	Vijana Vuka Na Afya (VIVA) Youth Programme Project No. 201367465 - State Department for Youth Affairs	825,500,000	88,900,000	914,400,000
76	Women Empowerment for Gender Equality Project (WEGEP) - State Department for Gender and Affirmative Action			-
77	Support To Water and Sanitation Services in Peri Urban Areas (KFW Loan No. BMZ 2013.6543.6) Project - Athi Water Works Development Agency	3,402,690,000	392,000,000	3,794,690,000

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
78	Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) - State Department for Agriculture	3,600,000,000	2,092,500,000	5,692,500,000
79	Technical Support Programme (Financing Agreements No.KE/FED/2009/021421, No.KE/FED/023-733 and No.KE/FED/037-941 - The National Treasury	600,000,000	-	600,000,000
80	Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture	4,694,580,000	704,187,000	5,398,767,000
81	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority	2,803,299,000	5,293,813,000	8,097,112,000
82	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture	6,448,324,290	756,527,541	7,204,851,831
83	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	9,737,307,541	-	9,737,307,541
84	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	3,097,500,000	653,572,500	3,751,072,500
85	Horn of Africa Groundwater for Resilience Project-Kenya (IDA CREDIT No. 7082-KE) - Water Sector Trust Fund	9,736,000,000	-	9,736,000,000
86	The Horn of Africa Groundwater for Resilience Project (IDA Credit No.70820-KE and Grant No.P174867) - Water Resources Authority	5,115,510,000	-	5,115,510,000
87	Improvement of Drinking Water and Sanitation Systems in Mombasa: Mwache Project (Credit No. AFD Loan No.CKE 1103 01 C) - Coast Water Works Development Agency	14,037,616,068	1,519,482,900	15,557,098,968
88	Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No.2000000623, Grant No.2000001522, Grant No.2000003493, Grant No.2000001122 and IFAD Loan 2000001121 - State Department for Agriculture	12,244,430,000	503,379,000	12,747,809,000
89	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) – State Department for Agriculture	28,163,000,000	2,970,000,000	31,133,000,000
90	Kenya Livestock Commercialization Project No.2000002339 (Loan No.2000003565 and 2000003566) - State Department for Livestock Development	5,539,654,800	1,919,278,800	7,458,933,600

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
91	Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB Loan No.200200000501) - Athi Water Works Development Agency	6,161,158,498	2,000,000,000	8,161,158,498
92	Kenya Towns Sustainable Water Supply and Sanitation Programme (AfDB Loan No.2000200000501) - Tana Water Works Development Agency	11,078,156,567	1,723,829,051	12,801,985,618
93	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation	19,445,574,020	1,870,000,000	21,315,574,020
94	Malindi Integrated Social Health Development Programme Phase II (MISHDP-II) – Coast Development Authority	856,979,832	-	856,979,832
95	Nairobi Inclusive Sanitation Improvement Project – Grant No.5600155005153 - Athi Water Works Development Agency	112,641,090	36,154,780	148,795,870
96	Nairobi Water and Sanitation Project (Credit No. CKE113501H) - Athi Water Works Development Agency	11,242,000,000	-	11,242,000,000
97	Nambale-Mjini-Mayenje Water Project Grant/Credit Number 08W/Busia/Busia/97 - Busia Water and Sewerage Services Company Limited	-	15,658,014	15,658,014
98	National Agricultural and Rural Inclusive Growth Project (IDA Credit No. 5900-KE) – State Department for Agriculture	21,962,000,000	1,971,000,000	23,933,000,000
99	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture	26,760,000,000	3,000,000,000	29,760,000,000
100	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture	403,680,000	-	403,680,000
101	Rwabura Irrigation Development Project No.1109118900 - National Irrigation Authority	973,736,857	165,750,000	1,139,486,857
102	Small-Scale Irrigation and Value Addition Project - (ADF Loan No. 2000130014530 and Grant No. 5570155000751) - State Department for Agriculture	6,027,376,235	690,074,929	6,717,451,164
103	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation	35,583,570,000	6,782,000,000	42,365,570,000

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
104	Towards Ending Drought Emergencies (TWENDE): Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Project (IUCN Grant No. P02886) – State Department for Livestock Development	1,079,062,488	614,520,000	1,693,582,488
105	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	34,613,263,721	3,000,000,000	37,613,263,721
106	ADB- Africa Climate Summit Project - The National Treasury	75,000,000	-	75,000,000
107	Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology	747,864		747,864
108	Africa Centre of Excellence (ACEII) in Phytochemicals, Textiles and Renewable Energy (PTRE) Project (IDA Credit No.5798-KE) - Moi University	600,000,000		600,000,000
109	Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach Project (Credit BMZ No. Kenya 201065853) – State Department for Public Health and Professional Standards	3,273,686,056	-	3,273,686,056
110	Busia-Port Victoria Household Sanitation Project (Grant /Credit No.02HS/LVNWWDA/BUSIA/054)- Busia Water and Sewerage Services Company Limited	17,214,223	-	17,214,223
111	Capacity Development Project for Enhancement of Rice Production in Irrigation Scheme in Kenya (CaDPERP) Project No.1161001009)-State Department For Agriculture	131,234,348	52,500,000	183,734,348
112	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	31,365,000,000	4,920,000,000	36,285,000,000
113	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE) in the Horn of Africa Project - State Department for Livestock Development	16,082,000,000		16,082,000,000
114	De-Risking, Inclusion and Value Enhancement (DRIVE) of Pastoral Economies in the Horn of Africa Project (Cr.No.7139-KE) Kenya Development Corporation	5,261,033,216	-	5,261,033,216
115	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority	2,575,755,000	404,040,000	2,979,795,000

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
116	Infrastructure Finance and Public Private Partnerships Project - Additional Financing (IDA Credit No:6121-KE) - The National Treasury	5,500,000,000	-	5,500,000,000
117	Centre of Excellence in Sustainable Agriculture and Agribusiness Management	619,490,191	1,000,000	620,490,191
118	Coordinate Implementation of Population Policy and ICPD25 Commitments Project – National Council for Population and Development	28,264,719		28,264,719
119	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) IDA Loan Credit No.6334-KE - Ministry of Education - State Department for Technical, Vocational Education and Training	6,000,000,000		6,000,000,000
120	East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic	1,080,000,000		1,080,000,000
121	Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project (Credit No.5798-KE) - State Department for Higher Education and Research	1,826,100,000	91,305,000	1,917,405,000
122	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	1,242,791,640		1,242,791,640
123	Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury	23,582,000,000	10,400,000,000	33,982,000,000
124	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury	4,340,000,000		4,340,000,000
125	GoK/UNICEF Education for Young People Programme - State Department for Basic Education	1,662,735,983		1,662,735,983
126	Green Climate Fund Readiness Project (Grant No. KEN-RS-004) - The National Treasury	90,486,690		90,486,690
127	Affordable Housing Finance Project (IBRD Credit No.8958-KE) - The National Treasury	1,219,680,000	-	1,219,680,000
128	Kenya Industry and Entrepreneurship Project (Credit No. IDA 6268-KE) - State Department for Industry	4,718,892,060	471,889,206	5,190,781,266
129	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	3,713,945,150	1,233,350,000	4,947,295,150

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
130	Kenya Primary Education Equity in Learning (Disbursed Linked Indicator) Program Credit Number 7067-KE - Teachers Service Commission	949,795,000	-	949,795,000
131	Kenya Primary Education Equity in Learning Program IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TF C306-KE and TF C307-KE - State Department for Basic Education	35,338,664,850	14,604,640,000	49,943,304,850
132	Kenya Primary Education Equity in Learning Program Grant Number D991-KE - Teachers Service Commission	69,990,990	-	69,990,990
133	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency	15,953,306,157	2,073,227,699	18,026,533,856
134	Kenya Youth Employment and Opportunities Project (Credit No. IDA 5812-KE) – Micro and Small Enterprises Authority (MSEA)	4,836,666,602	-	4,836,666,602
135	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited	4,740,147,500	2,229,252,047	6,969,399,547
136	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited	6,215,654,874	3,045,902,175	9,261,557,049
137	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited	48,427,631,404	4,632,282,783	53,059,914,187
138	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited	11,146,675,408	7,061,354,082	18,208,029,490
139	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency	5,375,000,000	950,000,000	6,325,000,000
140	Lake Victoria Water and Sanitation Project Grant No. CKE 1093 02 M, Credit No. CKE1093 01 L and EIB No. FI N083890 Serapis N0 2011-0619 – Lake Victoria South Water Works Development Agency	7,011,432,000	1,168,572,000	8,180,004,000
141	Lake Victoria Water Supply and Sanitation Programme Phase II Project No. P-Z1-EAO-004 (ADF Grant No.2100155019967) – Lake Victoria South Waterworks Development Agency	1,320,593,041	186,132,490	1,506,725,531

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
142	Micro Finance Sector Support Credit Project (Credit No.CKE 3004 01E and CKE 6010 01E) - The National Treasury	153,569,700		153,569,700
143	Mwea Irrigation Development Project - Loan Agreement No.KE-P27 - National Irrigation Authority	10,890,909,091	6,084,095,693	16,975,004,784
144	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	7,352,507,524	926,396,782	8,278,904,306
145	National Information Platform for Food Security and Nutrition Project (Credit No. FOOD/2017/393-022) - Kenya National Bureau of Statistics	456,502,059		456,502,059
146	Promotion of Youth Employment Through Scholarships Phase II ("Wings to Fly IV") Project No.BMZ-No. 2018 67 399 - State Department for Basic Education	149,757,219		149,757,219
147	Promotion of Youth Employment Through Scholarships Phase II ("Wings to Fly IV") Project Grant No. BMZ-No. 2018 67 399 - State Department for Technical, Vocational Education and Training (SDTVET)	770,000,000		770,000,000
148	Promotion of Youth Employment and Vocational Training in Kenya (Tvet I & II) Reference: Loan No. BMZ No. 2016 67 211 & BMZ No. 2016 65 298 and Project Grant Reference: No.1930 05 527 - State Department for Technical, Vocational Education and Training	2,683,120,000	90,000,000	2,773,120,000
149	Promotion of Youth Employment and Vocational Training in Kenya (Phase II) Project Loan No.BMZ 2018 65 120 - State Department for Technical, Vocational Education and Training	1,380,000,000	23,000,000	1,403,000,000
150	Secondary Education Quality Improvement Project (Credit No.6138-KE) - Teachers Service Commission	2,802,313,862	-	2,802,313,862
151	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education	17,700,284,900	-	17,700,284,900
152	Support to Technical Vocational Education and Training for Relevant Skills Development Project - TVET Project Phase II (ADF Loan No.2100150033295) - State Department for Technical, Vocational Education and Training	6,168,224,940	1,143,359,779	7,311,584,719
153	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical,	3,753,168,700	583,206,140	4,336,374,840

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
	Vocational Education and Training			
154	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology	2,430,853,059	-	2,430,853,059
155	Water Sector Development Programme - Lake Victoria South (Kericho-Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457 - Lake Victoria South Water Works Development Agency	395,842,000	622,900,000	1,018,742,000
156	A Case Study on Integrated Delivery of Selected Non-Communicable Diseases in Kenya (PHGF) Grant No.TFOA5636) - Moi Teaching and Referral Hospital	267,389,977		267,389,977
157	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services	33,779,820,930	100,000,000	33,879,820,930
158	DANIDA Primary Healthcare (PHC) Support Program – State Department for Medical Services	3,600,000,000		3,600,000,000
159	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority	1,190,973,504	3,500,000,000	4,690,973,504
160	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	5,526,520,000	576,079,000	6,102,599,000
161	Global Fund - To Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023 Working Towards a Malaria-Free Kenya - KEN-M-TNT No.2064 - State Department for Public Health and Professional Standards	2,616,048,900	1,100,000,000	3,716,048,900
162	Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 - National Syndemic Diseases Control Council	905,415,431		905,415,431
163	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority	2,737,569,320	462,986,577	3,200,555,897
164	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority	750,000,000	470,000,000	1,220,000,000
165	Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project Grant/Credit Number: KEN 2062, KEN19-0011 - Kenya National Commission on Human Rights	176,434,600		176,434,600
166	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs	19,496,501,100	92,045,781,684	111,542,282,784

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
167	Kenya Youth Employment and Opportunities Project Credit Number: IDA-58120-KE - National Industrial Training Authority (NITA)	3,794,655,299		3,794,655,299
168	Kenya Youth Employment Opportunities Project Credit No.5812-KE - State Department for Labour and Skills Development	901,000,000		901,000,000
169	Global Fund Tuberculosis Grant Credit No. KEN-T-TNT-2067 - State Department for Public Health and Professional Standards	1,505,627,819		1,505,627,819
170	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice	289,380,780		289,380,780
171	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards	1,073,372,973		1,073,372,973
172	Safe Roads/Usalama Barabarani Programme Grant Number KE/FED/037-778 - National Transport and Safety Authority	603,337,300	150,834,325	754,171,625
173	Global Fund - To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program-KEN-H-TNT No. 2065 – State Department for Medical Services	1,515,172,550	-	1,515,172,550
174	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 And CR. P152394 – State Department for Medical Services	19,684,400,000		19,684,400,000
175	Mombasa Special Economic Zone Development Project I Loan No.KE-P35 - Kenya National Highways Authority	33,887,278,500	2,500,000	33,889,778,500
176	East Africa Skills Transformation and Regional Integration Project IDA Credit No.6334-KE - State Department for Roads	1,086,168,320	-	1,086,168,320
177	East Africa Trade and Transport Facilitation Project (IDA Credit No.4148-KE) – Kenya National Highways Authority	2,646,351,784	2,116,367,701	4,762,719,485
178	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638-KE IDA) - State Department for Roads	2,642,766,839	-	2,642,766,839
179	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	49,284,758,606	5,125,410,913	54,410,169,519

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
180	Multinational Horn of Africa Isiolo-Mandera Corridor (EL WAK - RHAMU Road) Upgrading Project - Kenya National Highways Authority	23,537,367,000	678,429,990	24,215,796,990
181	Horn of Africa Gateway Development Project Grant/Credit Number 6768-KE – State Department for Transport	1,342,850,000	134,285,000	1,477,135,000
182	Horn of Africa Gateway Development Project Loan No.6768-KE – State Department for Roads	4,844,463,000	917,164,500	5,761,627,500
183	Horn of Africa Gateway Development Project Loan No.6768-KE– Kenya National Highways Authority	73,232,977,110	6,000,000,000	79,232,977,110
184	Mombasa-Nairobi-Addis Ababa Road Corridor Development Project: (Isiolo/Merille/Moyale Road) Loan Agreement No.210015008850 and Grant No.2100155004016 - Kenya National Highways Authority	3,867,948,236	2,701,207,368	6,569,155,604
185	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority	15,181,354,182	8,214,810,051	23,396,164,233
186	Kenya Informal Settlements Improvement Project (IDA Credit No.4873-KE, AFD CKE 1055 01J and SIDA - TF: 018327) - State Department for Housing and Urban Development	14,070,966,803	1,010,000,000	15,080,966,803
187	Second Kenya Informal Settlements Improvement Project (IDA Credit No.6759-KE) - State Department for Housing and Urban Development	24,757,600,000	1,617,600,000	26,375,200,000
188	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority	20,947,868,233	682,137,160	21,630,005,393
189	Kenya - South Sudan Link Road Project (REF. No.2020 62 065 and BMZ No.2020 83 939) - Kenya National Highways Authority	12,604,345,250	3,401,886,724	16,006,231,974
190	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority	29,495,071,705	26,397,870,609	55,892,942,314
191	Kenya Urban Support Program IDA Credit No.61340-KE - State Department for Housing and Urban Development	31,020,000,000	2,068,000,000	33,088,000,000
192	Merille - Marsabit Road Rehabilitation Project (Loan Agreement No.KE/FED/2009/021-655) - Kenya National Highways Authority	9,457,421,400	5,308,175,796	14,765,597,196
193	Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority	49,047,624,422	22,246,513	49,069,870,935

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
194	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase II (Marsabit-Turbi Road) Loan Agreement No. 2100150020744 – Kenya National Highways Authority	17,985,375,000	652,553,197	18,637,928,197
195	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase III (Turbi-Moyale Road Project) Credit Number: Loan 21001500255546 - Kenya National Highways Authority	18,652,080,000	1,246,057,945	19,898,137,945
196	Multinational Arusha-Holili/Taveta-Voi Road Corridor Development Project Phase I Project Loan No.2100150028894 Project No.P-ZI-DBO-075 - Kenya National Highways Authority		3,104,597,761	3,104,597,761
197	Nairobi Intelligent Transportation System Establishment and Junctions Improvement Project Phase I (ECDF Loan Agreement No. KEN-6) - Kenya Urban Roads Authority	6,718,790,100	25,410,403	6,744,200,503
198	Nairobi Metropolitan Services Improvement Project (IDA Credit No.5102-KE) - State Department for Housing and Urban Development	24,860,909,091	2,486,090,909	27,347,000,000
199	Nairobi Outer Ring Road Improvement Project (Loan No.2100150030144) - Kenya Urban Roads Authority	11,109,600,000	7,175,574,914	18,285,174,914
200	Kenya Nairobi Southern Bypass Road Project (Loan Agreement No. China Exim bank PBC No. (2011) 32 TOTAL No. (183) No.14203030520112115528) – Kenya National Highways Authority	14,622,050,880	7,111,098,730	21,733,149,610
201	Nairobi-Thika Highway Improvement Project Lot 3 Government Concessional Loan Agreement No.(2009) 39 TOTAL No.(290) – 1290003022009110585 - Kenya National Highways Authority	8,423,271,316	1,384,798,280	9,808,069,596
202	Nairobi-Thika Highway Improvement Project Lot I and II Credit No.2100150015544 Project No.P-KE-DBO-018 - Kenya National Highways Authority	11,605,814,729	22,367,688,394	33,973,503,123
203	National Urban Transport Improvement Project (IDA Credit No.5140-KE) – Kenya Railways Corporation	1,071,552,600	151,696,113	1,223,248,713
204	National Urban Transport Improvement Project Loan No.5140-KE – Kenya National Highways Authority	19,140,160,545	29,862,488,597	49,002,649,142
205	Northern Corridor Rehabilitation Programme-PHASE III (Eldoret-Turbo-Webuye-Malaba Road Improvement Project) Grant No.9774KE - Kenya National Highways Authority	8,373,786,000	5,617,201,287	13,990,987,287
206	Northern Corridor Transport Improvement Project-IDA Credit No. 3930-KE & No. 4571-KE - Kenya National Highways Authority	32,546,562,544	31,771,414,058	64,317,976,602

No.	Project Name	Donor Commitment (Kshs.)	Counterpart Funding (Kshs.)	Total Project Funding (Kshs.)
207	Nuno-Modogashe Road Project (Credit No.KUWAIT-813; SFD-N/A; OF ID-1331P; BADEA-N/A; ADFD-N/A - Kenya National Highways Authority	6,773,847,400	3,394,161,549	10,168,008,949
208	Port Reitz/Moi International Airport Access (C110) Road (FIDIC EPC/TURNKEY Based) Project - Kenya National Highways Authority	2,022,044,000	4,027,689,041	6,049,733,041
209	Samatar-Wajir Road Project (Loan No.13451P, 13/779 and 995) - Kenya National Highways Authority	8,497,650,160	452,920,440	8,950,570,600
210	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority	24,063,520,000	7,935,725,870	31,999,245,870
211	The Establishment of Bus Rapid Transit Line 5 Project (EDCF Loan Agreement No.KEN-5) - Kenya Urban Roads Authority	6,498,501,900	26,169,744	6,524,671,644
212	Timboroa-Eldoret Road Rehabilitation Project No.P-KE-DBO-019 (Loan No.2100150023344) - Kenya National Highways Authority	4,215,044,358	1,201,564,645	5,416,609,003
213	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority	1,112,980,000	404,720,000	1,517,700,000
	TOTAL	**1,734,371,824,084**	**551,033,824,920**	**2,285,405,649,004**

Appendix 11: Donor Funded Projects with Counterpart Funding Issues

No.	Name of Project	Issue Noted	Amount (Kshs)
1	EPC/TURN KEY Construction of Five Footbridges and T-Mall Flyover on Mombasa and Langata Roads (Project Loan Credit No. KEN-01001 and KEN-02001-19) - Kenya National Highways Authority	As at 30 June, 2024, Kshs.8,620,303 received out of a GoK counterpart funding of Kshs.40,000,000 resulting in an underfunding	31,379,697
2	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	AFC had not disbursed funds. Commitment fees and interest are still accruing	309,750,000
3	Kenya Cereal Enhancement Programme - State Department for Agriculture	Unremitted GOK counterpart funds	105,435,782
4	National Agricultural and Rural Inclusive Growth Project (IDA Credit No. 5900-KE) – State Department for Agriculture	Five Counties (Kitui, Makueni, Turkana, Migori, Kwale) failed to remit counterpart funding, contrary to the PAD.	0
5	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture	Sixteen counties failed to remit Kshs.5,000,000 each, resulting in an underfunding of Kshs.80,000,000	80,000,000
6	De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE) in the Horn of Africa Project - State Department for Livestock Development	GoK had not remitted Kshs.441,443,563 of counterpart funding.	441,443,563
7	Kenya Primary Education Equity in Learning Project IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TFC306-KE and TF C307-KE - State Department for Basic Education	Government of Kenya underfunding of Kshs.122,657,103	122,657,103
8	Kenya Primary Education Equity in Learning Program IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TF C306-KE and TF C307-KE - State Department for Basic Education	The Project had a commitment of Kshs.49,943,304,850 out of which GoK funding is Kshs.14,604,640,000. During the year there was no GoK funding.	14,604,640,000

No.	Name of Project	Issue Noted	Amount (Kshs)
9	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	The closing date is December,2025 and it is doubtful whether the balance of Kshs.505,033,008 or 57% will be disbursed to the project before closure.	505,033,008
10	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training	Undisbursed amount of Kshs.11,666,567	11,666,567
11	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority	Counterpart underfunding despite four (4) years of the project period having lapsed	447,986,577
12	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	The balance had not been disbursed to fund the Project's activities as at 30 June, 2024, with only six months to the closing date of the Project of 29 December, 2024.	663,136,284
13	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority	The counterpart funding not disbursed to the project activities before the project closure.	167,500,000
14	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture	Funds from the State Department for Agriculture were paid directly on behalf of the project instead of through project account	80,276,063
15	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	Counterpart funding by SACCOs from West Pokot. This is not provided for in the financing agreement	10,000,000
16	Kenya Towns Sustainable Water Supply and Sanitation Programme (AfDB Loan No.2000200000501) - Tana Water Works Development Agency	Project Affected Persons compensation delays	309,730,215

No.	Name of Project	Issue Noted	Amount (Kshs)
17	Small-Scale Irrigation and Value Addition Project - (ADF Loan No. 2000130014530 and Grant No. 5570155000751) - State Department for Agriculture	Kshs.99,031,523 amount was the GOK counterpart funding spent through the State Department and not the project	99,031,523
18	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	Kshs.14,377,339 not remitted to escrow accounts by Mandera, Eldoret, Machakos WSPs	14,377,339
19	Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project (Credit No.5798-KE) - State Department for Higher Education and Research	Review of the progress revealed 100% achievement of the performance targets. However, management failed to provide disbursement bank statements for the counterpart funds.	0.00
20	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	Counterpart funds paid directly to the Ministry of Health instead of the Project Implementation Account	28,130,914
	Total		**18,132,174,635**

Appendix 12: Failure to Close Projects and Idle Funds/Bank Balances

S/No.	Name of Project	Project End Date	Duration Since Project End Date
1	Arusha-Namanga-Athi River Road Development Project – Kenya National Highways Authority	14-May-15	9 years 1 months
2	EPC/TURN KEY Construction of Five Footbridges and T-Mall Flyover on Mombasa and Langata Roads – Kenya National Highways Authority	22-Jan-24	5 months
3	Kisumu Urban Project (Cash Expenditure Fund) – County Government of Kisumu	31-Jan-22	2 years 4 months
4	Kenya Symbiocity Programme – Council of Governors	30-Jun-23	1 year
5	Kisumu Urban Project (Advance Account) – County Government of Kisumu	30-Jun-22	2 years
6	Agricultural Sector Development Support Programme II (SIDA Grant No. 51110109) – State Department for Agriculture	30-Nov-22	1 year 7 months
7	Nairobi Inclusive Sanitation Improvement Project – Athi Water Works Development Agency	31-Dec-23	5 months
8	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa – State Department for Agriculture	30-Nov-23	7 mths
9	Support of the Health Care Financing Strategy – Reproductive Health (Output Based Approach Project) – State Department for Public Health	31-Jan-17	7 years 4 months
10	Busia-Port Victoria Household Sanitation Project – Busia Water and Sewerage Services Co. Ltd	31-Dec-21	2 years 5 months
11	Lake Victoria Water Supply and Sanitation Programme Phase II – Lake Victoria South Waterworks Development Agency	31-Dec-19	4 years 5 months
12	Micro Finance Sector Support Credit Project – The National Treasury	31-Dec-14	9 years 5 months
13	East Africa Trade and Transport Facilitation Project – Kenya National Highways Authority	30-Sep-15	8 years 9 months
14	Mombasa-Nairobi-Addis Ababa Road Corridor Dev. Project (Isiolo/Merille/Moyale) – Kenya National Highways Authority	31-Dec-10	13 years 5 months

S/No.	Name of Project	Project End Date	Duration Since Project End Date
15	Kenya Nairobi Western Bypass Project – Kenya National Highways Authority	9-Jan-23	1 years 5 months
16	Kenya Transport Sector Support Project – Kenya National Highways Authority	31-Dec-19	4 years 5 months
17	Kenya Urban Support Program – State Department for Housing and Urban Development	31-Dec-23	5 months
18	Merille–Marsabit Road Rehabilitation Project – Kenya National Highways Authority	27-May-17	7 years 1 months
19	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase II (Marsabit–Turbi) – Kenya National Highways Authority	30-Nov-17	6 years 7 months
20	Mombasa-Nairobi-Addis Ababa Road Corridor Project Phase III (Turbi–Moyale) – Kenya National Highways Authority	15-Oct-16	7 years 8 months
21	Multinational Arusha–Holili/Taveta–Voi Road Corridor Project Phase I – Kenya National Highways Authority	31-Dec-19	4 years 5 months
22	Nairobi Outer Ring Road Improvement Project – Kenya Urban Roads Authority	25-Apr-20	4 years 2 months
23	Kenya Nairobi Southern Bypass Road Project – Kenya National Highways Authority	30-Jun-20	4 years
24	Nairobi-Thika Highway Improvement Project Lot 3 – Kenya National Highways Authority	1-Jan-14	10 years 5 months
25	Nairobi-Thika Highway Improvement Project Lot I and II – Kenya National Highways Authority	22-Jul-15	8 years 11 months
26	National Urban Transport Improvement Project – Kenya Railways Corporation	31-Dec-18	5 years 5 months
27	Northern Corridor Transport Improvement Project – Kenya National Highways Authority	30-Dec-15	8 years 6 months
28	Nuno–Modogashe Road Project – Kenya National Highways Authority	31-Mar-20	4 years 2 months
29	Port Reitz/Moi International Airport Access Road – Kenya National Highways Authority	27-Oct-17	6 years 8 months
30	Timboroa–Eldoret Road Rehabilitation Project – Kenya National Highways Authority	16-Jul-16	7 years 11 months

Appendix 13: Delayed Donor Funded Projects

No.	Project Name	Issues Noted	Amount (Kshs.)
1	Bura Rehabilitation Development Project Loan Numbers BADEA 331, KUWAIT 752, OPEC 1154P - National Irrigation Authority	Slow Implementation of Project on construction of New Main Canal and Associated Civil Works from Korakora to Nanighi. With completion dates revised four times to 17 June, 2024	904,884,495
2	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	Kshs.1,489,149,610 was paid to a construction company for the construction of Mwache Multipurpose Dam Project but the overall project progress as at 30 June, 2024 was at 13.2% Kwale Town Urban Water Supply Project that was awarded to a firm for a contract sum of Kshs.426,338,937 encountered delays.	1,915,488,547
3	Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No.00108406) - State Department for Wildlife	The project deliverables revealed that it was behind schedule	52,231,554
4	De-Risking, Inclusion and Value Enhancement (DRIVE) of Pastoral Economies in the Horn of Africa Project (Cr.No.7139-KE) Kenya Development Corporation	The amount was disbursed for the purchase of 250 cattle and feeds. However, the purchase had not been done.	24,294,080
5	East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	A tender worth Kshs.258,068,848 awarded in March,2021 for the Building Technology Flagship Centre had a 6-month period, extended by another 6 months. However, by July, 2024, equipment and tools had been delivered but not installed, tested, commissioned, or utilized.	258,068,848

No.	Project Name	Issues Noted	Amount (Kshs.)
6	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	The project was delayed for six (6) months, yet the contractor was not charged interest on delayed performance for the contract amount value of Kshs.1,896,550,620	1,896,550,620
7	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	There was a delay in payment to contractors this delaying completion of the Project	313,414,024
8	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority	The project for provision of wireless collocation services between Eldoret and Nadapal which were not operational.	4,340,504
9	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	1. Equipment worth Kshs.3,739,500 delivered but not installed or powered 2. Four supply contracts remained unfulfilled after 5 years, total undelivered items, training and installation is Kshs.35,045,695	38,785,195
10	Ethiopia-Kenya Electricity Highway Project (ADB Loan No. 2100150027845 - Mariakani Substation Project ID NO:P-Z1-FA0-044) - Kenya Electricity Transmission Company Limited	The project deliverables revealed that it was behind schedule	-
11	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority	The project had been in operation for forty-two (42) of ninety-six (96) months, representing 44% of the project period, and funds disbursed were Kshs.1,237,435,696, representing 39% of the project budget.	1,237,435,696

No.	Project Name	Issues Noted	Amount (Kshs.)
12	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority	A physical verification to the project site revealed as at 30 June, 2024 as the actual works of laying internet cables had not started	
13	Horn of Africa Gateway Development Project Loan No.6768-KE– Kenya National Highways Authority	The project had drawn Kshs.11,957,602,955 or 15% of the total funding compared with 50% project period elapsed an indication that the project was behind schedule.	11,957,602,955
14	Hybrid Generation of Off-Grid Power Systems Credit No. CKE 1066 01 L - Kenya Power and Lighting Company PLC	Progress reports revealed that the contractor was behind schedule in completing the works for the four off-grid stations	1,768,699,771
15	Improvement of Drinking Water and Sanitation Systems in Mombasa: Mwache Project (Credit No. AFD Loan No.CKE 1103 01 C) - Coast Water Works Development Agency	Slow Implementation of Mwache Dam Transmission Pipelines. Investment in project design of Kshs.316,959,737. Supervision Kshs.316,959,737, construction of the water treatment plant and transmission pipelines is delayed and unlikely to meet their contractual deadlines	408,040,992
16	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya (Credit No: KEN/NIE/MULTI/2013/1) - National Environment Management Authority	Two Project activities were still ongoing with a completion of 91% and 70% and had been certified to the tune of Kshs.48,594,510	48,594,510
17	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2000200004504 - Kenya National Highways Authority	The project was awarded at Kshs.8,496,537,823 for a 36-month period from 7 October 2020. However, physical verification revealed works were still under the Defect Liability Period ending 6 March 2025. Delays were attributed to land acquisition and relocation of power lines	98,595,412

No.	Project Name	Issues Noted	Amount (Kshs.)
18	Kenya - South Sudan Link Road Project (REF. No.2020 62 065 and BMZ No.2020 83 939) - Kenya National Highways Authority	The Project has undrawn balance of Kshs.14,300,883,568. The Project was initially expected to end on 31 December 2021 which was later revised to 31 December 2027. While having received a total of Kshs.1,705,348,406 or 11% of the expected receipts. The borrower will pay a non-refundable commitment fee of 0.25% on undisbursed amount.	-
19	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	Contracts amounting to Kshs.1,352,914,371 were signed in June 2020, however, as at the time of the audit 18% had not been executed due to lack of budget allocation. The project was expected to be completed by 31 December 2024.	1,352,914,371
20	Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation	Delay in acquisition of land for the 31 project sites	-
21	Kenya Primary Education Equity in Learning Program IDA Grant No. D991-KE and Credit No. 7067-KE and Grants Nos. TF C306-KE and TF C307-KE - State Department for Basic Education	There is delay in the supply, delivery, installation and commissioning of ICT equipment in Public Teacher Training colleges as the programs signed on 27 October,2023 and running for 3 months had not completed as at 30 June, 2024.	1,042,287,066
22	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs	Delay in implementation of projects, ranging from 10 to 12 months	428,662,548

No.	Project Name	Issues Noted	Amount (Kshs.)
23	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency	Review of records on six (6) failures to implement the projects as planned with one stalled and one at 43% completion. Failure to implement projects as planned may negatively impact on service delivery to the public.	5,037,586,618
24	Kenya Towns Sustainable Water Supply and Sanitation Programme (AfDB Loan No.2000200000501) - Tana Water Works Development Agency	Eight projects delayed with a contract value of Kshs.4,614,332,242 whose contract dates had expired but were between 17% to 94% completion	4,614,332,242
25	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation	Physical verification of the Project revealed that resettlement of the project affected persons had not been completed and there were unpaid claims totalling Kshs.140,872,646. This had led to a delay in completion of the project.	140,872,646
26	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency	The detailed designs, tender for contract works and construction phase is behind the implementation schedule while the procurement process for the identification of the contractor is still on-going and behind schedule. The first loan repayment is due 15 May,2026 and therefore the GoK will start repaying for a loan when the construction phase is still ongoing.	7,484,754
27	Lake Victoria Water and Sanitation Project Grant No. CKE 1093 02 M, Credit No. CKE1093 01 L and EIB No. FI N083890 Serapis N0 2011-0619 – Lake Victoria South Water Works Development Agency	The consultancy contract of Kshs.34,321,622 commenced on 14 August 2018 for 45 months and extended to 31 July 2023. However, as at the time of audit in October,2024 the Project had not been completed while no further extension of contract had been granted.	34,321,622

No.	Project Name	Issues Noted	Amount (Kshs.)
28	Last Mile Connectivity Project I ADF Loan No. 2100150032195 - Kenya Power and Lighting Company PLC	As at 30 June, 2024, the project had utilized a total of Kshs.13,655,643,000, equivalent to 87% of the overall budget. However, the total number of customers connected was 215,966 or 69% of the targeted connections.	13,655,643,000
29	Malindi Integrated Social Health Development Programme Phase II (MISHDP-II) – Coast Development Authority	Coast Development Authority headquarters renovation was 99.3% paid (4,894,466) but still incomplete as of 27 August 2024; parking shade had not started.	4,894,466
30	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited	There was delay in completion of power plants expected to supply power to the national grid	-
31	Mombasa Special Economic Zone Development Project I Loan No.KE-P35 - Kenya National Highways Authority	The project is in the procurement process for the main contractor with only procurement for the consultancy services concluded.	-
32	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	The contract period was extended to 24 November 2024, occasioning the variation of the contract sum to Kshs.8,538,736,334 from the original contract sum of Kshs.6,016,868,260.	

No.	Project Name	Issues Noted	Amount (Kshs.)
33	Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture	Total Contract Value is Kshs.62,971,574 1. Lesirikani Hay Shed – Samburu County; Contract Amount: Kshs.13,085,035, 30% complete; 2. Tum Hay Shed – Samburu County; Contract Amount: Kshs.13,588,872, 95% complete 3. Kimose Hay Shed – Baringo County; Contract Amount: Kshs.10,771,190, 12% complete 4. Lobokat Commercial Pasture Plot – Turkana County; Contract Amount: Kshs.10,197,568, 10% complete. 5. Runo Livestock Sale Yard – West Pokot County; Contract Amount: Kshs.15,328,909, 95% complete	62,971,574
34	Nairobi Intelligent Transportation System Establishment and Junctions Improvement Project Phase I (ECDF Loan Agreement No. KEN-6) - Kenya Urban Roads Authority	The project was behind schedule by over fourteen months and was still implementing components for the first twelve months.	-
35	Nairobi Metropolitan Services Improvement Project (IDA Credit No.5102-KE) - State Department for Housing and Urban Development	The Project has been revised eleven times with the latest revised completion date of 22 December 2024 and works is at 83% complete.	-
36	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	There is slow progress on desilting and desludging of ponds, vandalism and diversion of Kshs.507,085 by incorrect charging to the project.	1,531,934,112
37	Nairobi Water and Sanitation Project (Credit No. CKE113501H) - Athi Water Works Development Agency	Motor vehicle valued at Kshs.4,644,828 was not delivered despite contract expiry on 28 March, 2024	4,644,828

No.	Project Name	Issues Noted	Amount (Kshs.)
38	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture	Component 2 on Climate Smart Value Chain Ecosystem Investments was only 17% implemented mid-way through the project duration.	-
39	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice	Office equipment, furniture and fittings, ICT equipment, other machinery and equipment lying unused in offices in marginalized/focal counties.	14,498,553
40	Regional Mombasa Port Access Road Project (Loan No. (KFW): 27459, Grant No. (KFW): 202061919) and Credit No. (KFW): 84010 – Kenya National Highways Authority	Physical verification of the project indicated that the planned physical progress was expected to be at 15.6%. The actual progress at the time of the verification stood at 7.36%. This has been attributed to a delay in land compensation for Project Affected Persons (PAPs)	
41	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation	Progress report indicated that the project with a total commitment of Kshs.5,828,101,800 may not be completed on time	5,828,101,800
42	Samatar-Wajir Road Project (Loan No.13451P, 13/779 and 995) - Kenya National Highways Authority	No project activity had been initiated	-
43	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education	Out of the total contract value, Kshs.4,789,195,317 or 72% was certified and paid, though only 77% of the work was done. Further, Kshs.573,900,000 worth of works including classrooms, labs, and sanitation blocks had not commenced, and Kshs.18,326,275 in advances remained unrecovered.	4,789,195,317

No.	Project Name	Issues Noted	Amount (Kshs.)
44	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority	There was delay in completion of Installation of weighbridge Equipment at Rongo Station. The Contract period had lapsed and an extension granted to 30 June 2025.	-
45	Small-Scale Irrigation and Value Addition Project - (ADF Loan No. 2000130014530 and Grant No. 5570155000751) - State Department for Agriculture	Projects across 11 counties were at varying stages with some stalled; 35% of the loan remained unabsorbed as of September 2024. Rubiru Irrigation Scheme, valued at Kshs.538,793,797, was only 80% complete, indicating a risk of non-completion by June 2025.	
46	Infrastructure Finance and Public Private Partnerships Project - Additional Financing (IDA Credit No:6121-KE) - The National Treasury	The objective of enhancing the visibility of the Public Private Partnership Program through the annual Public Private Partnership forum or conference was not achieved Kshs.11,425,051 as at 30 September 2024 which was the project end date.	11,425,051
47	Support To Water and Sanitation Services in Peri Urban Areas (KFW Loan No. BMZ 2013.6543.6) Project - Athi Water Works Development Agency	Greater Githurai/Ruiru-Juja Water Supply Project, completion date of 20 September, 2024. There were incomplete works at the raw water pump house and treatment plant. Kiserian-Ongata Rongai Water Supply System, with a deadline of 1 November, 2024 was 95%. Mwihoko Water Supply Project, the contract was to end on 4 January, 2025. Only 40% of the works had been completed	-

No.	Project Name	Issues Noted	Amount (Kshs.)
48	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation	Construction was delayed beyond initial deadline of 5 November 2022. Latest extension until 7 December 2024. Minimal activity noted on-site with incomplete workers' housing.	-
49	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority	The project had been delayed by about sixty-five months from the initial projected completion date of 4 May 2021 which was severally with latest being 9 January 2025.	-
50	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	Kwale: Collector & transmission lines (29% complete); Kilifi-Mariakani: Mtwapa Town (64%); TAVEVO: Warehouse (85%), Water system upgrade (73%), Office block (terminated); Malindi: Watamu (unapproved extension), Faecal sludge (Watamu 50.8%, Malindi 30%); Mombasa: Ablution blocks (78.46%), Stormwater drainage (66.2%), Water supply rehab (75%), Kipevu WWTP (65.15%); Coastal Water Works: Distribution System (Original 93%, Added 46.2%)	-

Appendix 14: Incomplete Donor Funded Projects

No.	Project Name	Issue Noted	Amount (Kshs.)
1.	Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project - Kenya Maritime Authority	The project was officially closed due to stalemate among partner states with regards to the project design	-
2.	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority	The project management entered into an addendum for addition works to cover 26.62KMm of the construction of Kabati Migwani road. However, 8Km of the road had not been done and the Contractor was not on site during a physical inspection carried out on 24 September,2024.	-
3.	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture	Drilling of boreholes in Isiolo, Turkana and Samburu found unfit for human use with a Contract Value: Kshs.52,081,906 and Kshs.19,319,246 paid. Unproductive (dry) boreholes in Marsabit, West Pokot and Baringo with a contract value of Kshs.27,046,767 and Kshs.7,803,540 paid. Twenty-eight (28) completed Community Projects Samburu, Marsabit, Isiolo, Baringo, West Pokot, Turkana not Commissioned and therefore unused with a total investment: Kshs.908,753,413	935,876,199
4.	Improvement of Drinking Water and Sanitation Systems in Mombasa: Mwache Project (Credit No. AFD Loan No.CKE 1103 01 C) - Coast Water Works Development Agency	Emergency Works to Increase Water Availability in Likoni with a deadline for 19 August 2024. Works were still ongoing on 27 August 2024 without a valid contract.	91,081,225

No.	Project Name	Issue Noted	Amount (Kshs.)
5.	Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No.2000000623, Grant No.2000001522, Grant No.2000003493, Grant No.2000001122 and IFAD Loan 2000001121 - State Department for Agriculture	Incomplete works in the construction of Bikasombe Water Pan (Kilifi County) valued at Kshs.550,900 and incomplete works at Kauti Earth Dam (Machakos County) valued at Kshs.551,800	1,102,700
6.	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) – State Department for Agriculture	Incomplete and underutilized; Wajir Livestock Training Institute. The contract sum was Kshs.97,240,810. Leather unit, beekeeping unit, ablution block, post-mortem unit completed but not in use. No proof of land ownership where boreholes and tanks are located.	106,240,810
7.	Kenya Livestock Commercialization Project No.2000002339 (Loan No.2000003565 and 2000003566) - State Department for Livestock Development	Incomplete delivery of Certified Seeds, Breeding Stock, and Live Animals. Amount paid: Kshs.3,780,000. 141 out of 204 goats undelivered Kshs.4,140,000, Supply of Breeding Dorper Sheep 131 out of 200 sheep undelivered	7,920,000
8.	Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB Loan No.200200000501) - Athi Water Works Development Agency	Six projects are between 43% to 94% stage of completion	5,037,586,618
9.	Nairobi Inclusive Sanitation Improvement Project – Grant No.5600155005153 - Athi Water Works Development Agency	Consultancy contract for feasibility, design, and investment forum (allocated Kshs.7,303,362) was not fully delivered before project closure.	-

No.	Project Name	Issue Noted	Amount (Kshs.)
10.	Nambale-Mjini-Mayenje Water Project Grant/Credit Number 08W/Busia/Busia/97 - Busia Water and Sewerage Services Company Limited	Eight hundred (800) boxes and seven hundred and twenty (720) cold water meters delivered but not installed. BOQs for solarization of the 11KW showground borehole indicated thirty-two (32) solar panels were required, only thirty (30) installed. Extension of the ten (10) kilometer pipeline only seven (7) kilometers of the pipeline extension completed.	-
11.	National Agricultural and Rural Inclusive Growth Project (IDA Credit No. 5900-KE) – State Department for Agriculture	Kshs.17,760,557 Construction of Avocado Aggregation Centre at Riakiania Market completed but not operationalized. Kshs.17,977,803 Togonye Tomato Market completed but not in use due to lack of water.	35,738,360
12.	National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture	100 tablets costing Kshs.2,454,734 and 15 motorbikes and helmets worth Kshs.7,798,200 in Kwale County were undelivered to beneficiaries and remained idle.	10,252,934
13.	Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT No.5550155001201) - State Department for Agriculture	Contract of Kshs.251,042,456 Feeder canals at Simailele Irrigation Scheme were not in use; main intake had no water and key structural blocks were broken.	251,042,456
14.	Small-Scale Irrigation and Value Addition Project - (ADF Loan No. 2000130014530 and Grant No.5570155000751) - State Department for Agriculture	Honey refineries across beneficiary counties, worth Kshs.48,405,699, were not equipped or operational, failing to serve intended purposes.	48,405,699

No.	Project Name	Issue Noted	Amount (Kshs.)
15.	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	TAVEVO: Ablution blocks (contract terminated at 54%); Malindi: Faecal sludge plants delayed; Mombasa: Water works with incomplete sections; Office blocks and other facilities behind schedule	-
16.	Eastern Africa Regional Transport, Trade and Development Facilitation Project IDA Credit No. 5638-KE - Information and Communication Technology (ICT) Authority	Auidt inspection revealed that 11 km of the fiber connection was not done despite having been included in the contract.	-
17.	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	A sewer reticulation project in Kahawa West, Githurai, and Kahawa Sukari valued at Kshs.2,154,077,998 was only 89% complete by October 2024, despite the lapse of the extended contract period. A related contract for Mwiki and Clayworks worth Kshs.1,794,140,606 was also 89% complete and two months behind schedule. Additional costs of Kshs.133,407,256 were incurred due to a route change, while Kshs.12,405,380 and Kshs.560,000 are yet to be recovered from the Kenya Forest Service and KENHA, respectively.	4,081,625,860
18.	Secondary Education Quality Improvement Project (Credit No.6138-KE) - State Department for Basic Education	Nine (9) projects had revisions of completion dates of up to six times with some having 781 cumulative extension days while the performance bonds had expired without approval. Field visits to Homa Bay and Baringo Counties revealed poor workmanship and incomplete work.	-

No.	Project Name	Issue Noted	Amount (Kshs.)
19.	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	Four (4) years delayed project completion for the East Africa's Kidney Institute of Excellence. The project was incomplete despite the Government having started loan repayments, and the project's benefits are yet to be realized.	3,674,000,000
20.	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 And CR. P152394 – State Department for Medical Services	Undrawn fund balance of Kshs.1,340,579,715, yet the project was closed on 30 September 2023 indicating risk of not achieving the project objectives.	1,340,579,715.00
21.	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority	The project was at 94% complete with 263% of the Contract period lapsed.	-
22.	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority	The project was 92.66% complete, delay of up to 24 months, after extension of contract period	2,464,287,937.25
23.	National Urban Transport Improvement Project Loan No.5140-KE – Kenya National Highways Authority	The Project is at 75% complete with time having lapsed on 24 March 2024.	
24.	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority	Additional road works Kshs.523,074,060 had been done whereby works of Kshs.326.296,288 had been certified but unpaid and the balance of Kshs.196,777,772 had been completed but not certified but only Kshs.41,250,00 had been paid.	815,740,720.00

No.	Project Name	Issue Noted	Amount (Kshs.)
25.	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority	The construction of the second carriage of the Athi River Machakos turn off section was yet to be completed and was 90.5% complete	-
26.	Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa (Africa CHEMOBS)-Grant No.AFR/CHEMOBS Project/C/07-2017 - State Department for Environment and Climate Change	The project was extended up to November 2023, however, no evidence of achieved outputs, absorption rates and current status of the project after lapse of the project implementation period has been provided.	-
27.	Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture	Kaptiony–Kiboi Foot Bridge Dam – Baringo County. Contract Value is Kshs.586,191,092 with Kshs.359,553,498 spent at 80% overall progress.	359,553,498.00
28.	Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) – State Department for Agriculture	Delayed Completion of Isiolo Abattoir. Revised Projected Cost to Completion is Kshs.1,000,546,760	1,000,546,760.00

Appendix 15: Donor Funded Projects with Interest on Delayed Payments

No.	Project Name	Issue Noted	Amount (Kshs.)
1.	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency	The Project incurred finance charges amounting to EUR 17,084 and Kshs.348,970 as a result of delay in settlement of certified and invoiced works	2,723,646
2.	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority	The Project paid an amount of Kshs.18,978,908 as interest on late payment for Interim Payment Certificates.	18,978,908
3.	Kenol-Sagana-Marua Highway Improvement Project (P-KE-DBO-037) Credit Nos.5050200000901 and 2000200004504 - Kenya National Highways Authority	A penalty for late payment of interim certificate No. 29 to a consultant	24,992,420
4.	Upgrading of Kibwezi-Mutomo-Kitui-Migwani Road Project No. BLA2016K001 - Kenya National Highways Authority	Kshs.70,584,182 being interest on delayed payment to contractors which could have been avoidable with proper cash flow planning for the Project.	70,584,182
5.	Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	Interests accrued due to delayed payments of Kshs.856,733,470 which could have been avoided had the bills been settled in time.	856,733,470
6.	Roads 2000 Phase Two - Central Kenya Rural Roads Improvement and Maintenance Project (AFD Credit No. CKE 101201B, Credit No. CKE 104601J and Credit No. CKE 109401M) - Kenya Rural Roads Authority	The Project paid an amount of Kshs.4,820,323 to a consultancy firm for accrued interest	4,820,323
7.	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation	Cost adjustment due to delays amounted to Kshs.494,222,305 over original contract value of Kshs.3,873,317,854 while a total of Kshs.70,072,392 was paid as interest on late payments to contractors.	564,294,697

No.	Project Name	Issue Noted	Amount (Kshs.)
8.	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation	Kshs.383,136,385 interest on delayed contractor payments.	383,136,385
9.	Water and Sanitation Development Project (WSDP) (IDA CREDIT NO.60290 and 60230 - KE) - State Department for Water and Sanitation	Kshs.22,472,734 avoidable interest on late payments across multiple sites	22,472,734
10	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	Interest amounting to Kshs.178,636,076 was charged on delayed settlement of certified works for the Mwache Multipurpose Dam Project. The interest was inappropriately settled using IDA funds, contrary to the funding terms	178,636,076
11	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services	Accrued Interest on unshipped vaccines	930,599,071
12	Dualling of Magongo Road (A109L): Phase II (FIDIC EPC/Turnkey Based) - Kenya National Highways Authority	GoK interest on delayed payments	190,063,553
13	Kapchorwa-Suam-Kitale and Eldoret Bypass Roads Project (Kenya) ID No. P-Z1-DBO-183 - Kenya National Highways Authority	Interest charges caused by delays in implementation of the project by the employer	318,602,456
14	Kenya Nairobi Western Bypass Project (Loan No. China Exim Bank GCL No. (2017) 28 TOTAL No. 633) – Kenya National Highways Authority	Interest charged on delayed payment	4,628,287
15	Kenya Transport Sector Support Project (Credit No. 4926 KE and No.5410 KE) - Kenya National Highways Authority	Accrued interest from non-payment and delayed payment of the pending bills	615,796,001

No.	Project Name	Issue Noted	Amount (Kshs.)
16	Sirari Corridor Accessibility and Road Safety Improvement Project: Isebania-Kisii-Ahero (A1) Road Rehabilitation - Kenya National Highways Authority	Interest on delayed payments	657,026,738
17	Upgrading of "Gilgil Machinery" Road Project - Kenya Rural Roads Authority	Interest payable on delayed payment of interim certificates	38,714,887
	Total		**4,882,803,834**

Appendix 16: Donor Funded Projects with Ineligible Expenditure

No.	Name of Project	Issue Noted	Expenditure (Kshs.)
1	Kenya Electricity Modernisation Project (KEMP) (IDA CR. No. 5587-KE) - State Department for Energy	Consultant was overpaid Kshs.2,069,779 for stakeholder consultations and had not conducted them.	2,069,779
2	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE) - Kenya Revenue Authority	Review of detailed project expenditure records revealed over expenditure of Kshs.55,126,000 relating to training and bank charges, land acquisition stakeholder engagement and purchase of vehicles. However, approval for over expenditure was not provided for audit.	55,126,000
3	Rural Kenya Financial Inclusion Facility (RK FINFA) (IFAD Loan No. 2000004121 and IFAD Loan No. 2000004122) - The National Treasury	Salary top of Kshs.4,720.200 was irregularly paid to a staff beyond the contracted Salary.	4,720,200
4	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	Used to finance activities of the State Department for Agriculture	12,959,502
5	Horn of Africa Groundwater for Resilience Project-Kenya (IDA CREDIT No. 7082-KE) - Water Sector Trust Fund	Kshs.2,211,200 and Kshs.476,000 for daily subsistence allowances and conference cost respectively for evaluation of tender	2,687,200
6	Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No.5268/5674/7423-KE) - State Department for Irrigation	A loss of Kshs.214,801,258 paid for idle time due to premature commencement of work before land acquisition was finalized. Kshs.3,500,000 paid electricity and power which was already connected	301,801,257

No.	Name of Project	Issue Noted	Expenditure (Kshs.)
7	Thwake Multi-purpose Water Development Program Phase 1 (AfDB Loan No. 2100150029993, 2000200003351, AGTF No. 5050200000501 and AfDB Grant No. 2100155025973) - State Department for Water and Sanitation	Irregular payments of Kshs.124,091,607 made despite recommendation for deduction.	124,091,607
8	ADB- Africa Climate Summit Project -The National Treasury	The Financing Agreement was signed on 15 November 2023 after the summit had taken place from 4- 8 September ,2023.	475,515,000
9	Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology	The amount includes an expenditure of Kshs.2,572,311 in respect to Deans, Directors and Chairmen of Departments training; Kshs.909,085 was made for review of the Strategic Plan and an amount Kshs.613,970 was paid for the provision of the conference facility.	4,095,366
10	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	The interest was paid from IDA funds, whereas interest and penalties are not eligible for funding from IDA funds	178,636,076
11	Nairobi Rivers Basin Rehabilitation and Restoration Program P-KE-EBO-010: Sewerage Improvement Project Phase II - Athi Water Works Development Agency	Payments amounting to Kshs.507,085 were diverted and paid to a consultant for supply and installation of a sliding gate at the Athi Water Works Plaza	507,085
12	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards	Unapproved airtime allowance rates, a fixed rate of Kshs.5,000 for all cadres, contrary to Circular Ref:OP/CAB/15 dated 5 March, 2010 on economic utilization and efficient delivery of telephone services in the Public Service.	2,677,000

No.	Name of Project	Issue Noted	Expenditure (Kshs.)
13	Horn of Africa Gateway Development Project Grant/Credit Number 6768-KE – State Department for Transport	Ineligible expenditure of Kshs.150,374,167 which had not been budgeted for and was not approval by the donor	150,374,167
14	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training	Unauthorized over-expenditure of Kshs.178,638,946 (23% above approved budget) incurred without requisite authority, contrary to Regulation 31(2)(d) of the PFM (National Government) Regulations, 2015	178,638,946
15	Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836 - KE, TFOA2561, TFOA2792 And CR. P152394 – State Department for Medical Services	Kshs.314,923,413 was spent despite a nil final budget for both receipts and expenditure, indicating unauthorized and unbudgeted spending. This contravenes Section 68(2)(h) of the Public Finance Management Act, 2012, which requires alignment with approved estimates.	314,923,413
	Total		**1,808,822,598**

Appendix 17: Low Absorption of Funds

Project Name	Start Date	End Date	Nature (Grant/ Loan)	Donor/Govt Commitment (Kshs.)	Amount Received (Kshs.)	Undrawn Balance (Kshs.)	Cumulative Amount paid as at 30 June, 2024 (Kshs.)	Unutilized Balance (Kshs.)
Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No.00108406) - State Department for Wildlife	7/5/2019	12/31/2025	Grant/Loan	410,977,377	262,186,136	148,791,241	254,765,116	7,421,020
			Government Counterpart Fund	939,750,000	52,478,057	887,271,943	52,478,057	-
Green-Zones Development Support Project - Phase II (Credit No.P-KE-AAD-005) - Kenya Forest Service	7/17/2019	6/30/2025	Grant/Loan	4,999,742,000	2,878,680,309	2,121,061,691	2,878,026,856	653,452
			Government Counterpart Fund	498,508,000	453,916,870	44,591,130	452,864,145	1,052,725
Kenya ETF Reporting Programme to the UNFCCC Project - State Department for Environment and Climate Change	7/4/2023	11/30/2026	Grant/Loan	143,502,440	52,088,545	91,413,895	47,970,497	4,118,065
			Government Counterpart Fund	-	-	-	-	-
Kenya Marine Fisheries and Socio-Economic Development Project (Credit No. 6540-KE) - State Department for Blue Economy and Fisheries	8/10/2020	3/31/2025	Loan	10,000,000,000	4,703,086,032	5,296,913,968	3,975,144,967	727,941,065
			Government Counterpart Fund	1,500,000,000	806,558,482	693,441,518	806,558,482	-
Kenya Off-Grid Solar Access Project (KOSAP) Credit Number 6135-KE– State Department for Energy	9/5/2017	5/31/2025	Grant/Loan	15,000,000,000	4,473,686,269	10,693,271,101	4,544,233,401	-
			Government Counterpart Fund	-	-			
Kenya Off-Grid Solar Access Project (KOSAP-SNV) Credit Number 6135-KE – State Department for Energy	11/23/2018	4/22/2025	Grant/Loan	4,700,000,000	2,223,466,000	2,476,534,000	294,689,196	1,928,776,804
			Government Counterpart Fund	-	-	-	-	
Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation	9/5/2017	5/31/2025	Grant/Loan	3,500,000,000	110,868,972	3,389,131,028	32,740,775	78,128,197
			Government Counterpart Fund					
Strengthening Drought Resilience for Small Holder Farmers and Pastoralists in the IGAD Region Project No.03/DRESS-EA/07/OSS-KE/20 – State Department for Environment and	10/1/2020	4/9/2026	Grant/Loan	286,520,000	30,590,616	255,929,584	30,228,304	362,312
			Government Counterpart Fund	-	-	-	-	-

Project Name	Start Date	End Date	Nature (Grant/ Loan)	Donor/Govt Commitment (Kshs.)	Amount Received (Kshs.)	Undrawn Balance (Kshs.)	Cumulative Amount paid as at 30 June, 2024 (Kshs.)	Unutilized Balance (Kshs.)
Climate Change								
GOK-UNFPA 10th Country Programme Grant/Credit No.1000702818 - State Department for Gender and Affirmative Action	7/1/2022	6/30/2026	Grant	24,000,000	21,634,126	1,625,366	20,014,232	1,619,894
			Government Counterpart Fund	-	-	-	-	-
Kenya Social and Economic Inclusion Project No. P164654 IDA Credit No.63480 - KE and Grant No.TF0A9527 – National Drought Management Authority (NDMA)	11/27/2018	12/31/2024	Grant/Loan	1,479,996,165	612,775,133	867,221,032	594,015,311	18,759,822
			Government Counterpart Fund	-	-			
Mombasa-Mariakani Highway Project (A109) Road Lot 1: (Mombasa - Kwa Jomvu) ADF Loan No.2100150032743 - Kenya National Highways Authority	9/1/2015	8/19/2024	Loan	11,316,256,000	9,466,533,454	1,849,722,546	9,466,533,454	-
			Government Counterpart Fund	8,135,454,559	6,249,116,430	1,886,338,129	6,241,164,558	7,951,872
Global Fund to Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Program (Grant Agreement No.KEN-H-TNT-2065) - The National Treasury	7/1/2021	6/30/2024	Grant	19,541,772,987	14,559,848,633	4,981,924,354	14,573,911,795	14,063,162
			Government Counterpart Fund	3,286,924,944	2,820,571,623	466,353,322	2,820,571,623	-
Public Debt Management Support Project (PDMS)-ADB Grant Agreement No.5500155013708 - The National Treasury	9/23/2020	5/31/2025	Grant	122,080,000	76,672,316	61,691,867	76,192,989	479,327
			Government Counterpart Fund	30,000,000	286,101,616	(256,101,616)	286,101,616	-
Study and Capacity Building Fund Project (Grant Nos. CKE 6015 01K, CKE 1043 01F and CKE 1047 01K) - The National Treasury	9/21/2007	12/31/2024	Grant	338,800,000	227,630,556	111,169,444	227,630,556	-
			Government Counterpart Fund	-	-			
Global Fund – Provision of Quality Care and Prevention Services for All People in Kenya with TB, Leprosy and Lung Diseases Program (Grant Agreement No. KEN-T-TNT-2067) – The National Treasury	7/1/2021	6/30/2024	Grant	5,554,694,742	703,760,602	4,850,934,140	676,238,196	38,809,034
			Government Counterpart Fund	906,451,745	1,031,809,687	(125,357,942)	1,031,809,687	
Global Fund - To	7/1/2021	6/30/2024	Grant	4,728,021,485	1,346,700,915	3,381,320,569	1,327,872,905	18,828,010

Project Name	Start Date	End Date	Nature (Grant/ Loan)	Donor/Govt Commitment (Kshs.)	Amount Received (Kshs.)	Undrawn Balance (Kshs.)	Cumulative Amount paid as at 30 June, 2024 (Kshs.)	Unutilized Balance (Kshs.)
Reduce Malaria Incidence and Deaths by at Least 75 Percent of the 2016 Levels by 2023, Working Towards a Malaria-Free Kenya Program (Grant Agreement No.KEN-M-TNT-2064) - The National Treasury			Government Counterpart Fund	970,794,402	645,713,804	325,080,598	645,713,804	-
Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture	1/5/2022	12/31/2027	Grant/Loan	4,694,580,000	195,283,627	4,499,296,373	195,174,843	108,784
			Government Counterpart Fund	704,187,000	40,917,560	663,269,440	40,917,560	-
Multi-national Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) - State Department for Agriculture	7/1/2013	12/30/2023	Grant/Loan	6,448,324,290	6,186,716,379	261,607,911	6,173,354,045	13,362,334
			Government Counterpart Fund	756,527,541	354,346,445	402,181,096	354,346,445	-
Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	6/28/2020	12/31/2024	Grant/Loan	9,737,307,541	7,610,897,239	2,126,410,302	5,231,542,308	2,379,354,931
			Government Counterpart Fund	-	-	-	-	-
Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	1/11/2018	6/30/2025	Grant/Loan	3,097,500,000	915,985,719	2,181,514,466	894,975,064	21,010,470
			Government Counterpart Fund	653,572,500	164,065,719	489,506,781	164,065,719	-
Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No.2000000623, Grant No.2000001522, Grant No.2000003493, Grant No.2000001122 and IFAD Loan 2000001121 - State Department for Agriculture	4/3/2014	3/31/2025	Grant/Loan	12,244,430,000	10,917,010,994	1,327,419,006	10,700,560,297	216,450,697
			Government Counterpart Fund	503,379,000	397,943,218	105,435,782	397,943,218	-
Kenya Towns Sustainable Water Supply and Sanitation Program - Credit No. P-KE-E00-011 (AfDB	1/9/2017	12/31/2025	Grant/Loan	6,161,158,498	4,806,584,478	1,354,574,020	4,806,854,478	-
			Government Counterpart Fund	2,000,000,000	651,623,500	1,348,376,500	622,136,828	29,486,672

Project Name	Start Date	End Date	Nature (Grant/ Loan)	Donor/Govt Commitment (Kshs.)	Amount Received (Kshs.)	Undrawn Balance (Kshs.)	Cumulative Amount paid as at 30 June, 2024 (Kshs.)	Unutilized Balance (Kshs.)
Loan No.200200000501) - Athi Water Works Development Agency								
Malindi Integrated Social Health Development Programme Phase II (MISHDP-II) – Coast Development Authority	5/1/2022	5/1/2025	Grant/Loan	856,979,832	271,535,110	585,444,721	112,980,786	158,554,323
			Government Counterpart Fund	-	-	-	-	-
National Agricultural Value Chain Development Project (Credit No. IDA-7064-KE) - State Department for Agriculture	9/23/2022	12/31/2027	Grant/Loan	26,760,000,000	10,955,000,000	15,805,000,000	10,550,000,000	405,000,000
			Government Counterpart Fund	3,000,000,000	180,000,000	2,820,000,000	180,000,000	-
Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology	2/1/2017	12/31/2023	Grant/Loan	747,864	747,864	-	747,864	-
			Government Counterpart Fund				-	-
East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic	9/16/2019	12/31/2026	Loan	1,080,000,000	546,970,407	533,029,593	533,587,741	13,382,666
			Government Counterpart Fund					
East Africa Skills for Transformation and Regional Integration Project (EASTRIP) (IDA Loan No. 6334-KE) - Meru National Polytechnic	9/16/2019	12/31/2026	IDA LOAN NO.6334-KE	1,242,791,640	863,497,087	379,294,553	735,590,788	127,906,299
			Government Counterpart Fund					
Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury	2/1/2022	6/30/2027	Grant/Loan	23,582,000,000	8,981,166,601	14,600,833,399	8,897,769,320	83,397,281
			Government Counterpart Fund	10,400,000,000	123,075,000	10,276,925,000	121,269,099	1,805,901
Affordable Housing Finance Project (IBRD Credit No.8958-KE) - The National Treasury	12/5/2019	6/30/2027	Loan	1,219,680,000	110,608,762	1,109,071,238	105,043,428	5,565,334
			Government Counterpart Fund	-	-	-	-	-
Kenya Primary Education Equity in Learning Program Grant Number D991-KE - Teachers Service Commission	3/31/2022	12/31/2026	Grant	69,990,990	20,064,361	49,926,629	2,639,780	17,424,581
			Government Counterpart Fund	-	-	-	-	-
Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) –	1/1/2017	12/31/2025	Grant/Loan	15,953,306,157	111,248,073,683	4,705,232,474	11,248,073,683	4,705,232,474
			Government Counterpart Fund	2,073,227,699	756,559,620	1,316,668,079	756,559,620	1,316,668,079

Project Name	Start Date	End Date	Nature (Grant/ Loan)	Donor/Govt Commitment (Kshs.)	Amount Received (Kshs.)	Undrawn Balance (Kshs.)	Cumulative Amount paid as at 30 June, 2024 (Kshs.)	Unutilized Balance (Kshs.)
Central Rift Valley Water Works Development Agency								
Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited	2/15/2016	3/31/2022	Loan	11,146,675,408	11,081,193,447	65,481,961	11,081,193,447	-
			Government Counterpart Fund	7,061,354,082	7,061,354,082	-	7,061,354,082	
Promotion of Youth Employment and Vocational Training in Kenya (Tvet I & II) Reference: Loan No. BMZ No. 2016 67 211 & BMZ No. 2016 65 298 and Project Grant Reference: No.1930 05 527 - State Department for Technical, Vocational Education and Training	2/21/2020	6/30/2026	Loan No.BMZ No.2016 67 211 and BMZ No.2016 65 298 and Grant Reference No.1930 05 527	2,683,120,000	614,672,556	2,068,447,444	614,672,556	2,068,447,444
			Government Counterpart Fund	90,000,000	57,677,626	32,322,374		32,322,374
Support to Technical Vocational Education and Training for Relevant Skills Development Project - TVET Project Phase II (ADF Loan No.2100150033295) - State Department for Technical, Vocational Education and Training	12/16/2015	12/31/2024	Grant/Loan	6,168,224,940	5,731,678,815	436,546,124	5,731,678,815	436,546,124
			Government Counterpart Fund	1,143,359,779	975,226,419	168,133,360	975,226,419	168,133,360
Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training	1/11/2021	6/30/2025	Loan	3,753,168,700	974,974,162	2,778,194,538	974,974,162	2,778,194,538
			Government Counterpart Fund	583,206,140	156,835,880	426,370,260	156,835,880	426,370,260
Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs	1/31/2019	12/31/2024	Grant/Loan	19,496,501,100	9,195,831,352	10,300,669,748	9,076,219,546	119,611,806
			Government Counterpart Fund	92,045,781,684	69,534,130,626	22,511,651,059	69,534,130,626	-
Global Fund Tuberculosis Grant Credit No. KEN-T-	7/1/2021	6/30/2024	Grant	1,505,627,819	1,398,855,114	112,123,430	1,338,607,305	60,247,809

Project Name	Start Date	End Date	Nature (Grant/ Loan)	Donor/Govt Commitment (Kshs.)	Amount Received (Kshs.)	Undrawn Balance (Kshs.)	Cumulative Amount paid as at 30 June, 2024 (Kshs.)	Unutilized Balance (Kshs.)
TNT-2067 - State Department for Public Health and Professional Standards			Government Counterpart Fund					
Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards	7/1/2021	6/30/2024	Grant	1,073,372,973	592,515,741	480,857,232	585,806,288	6,709,453
			Government Counterpart Fund					
Safe Roads/Usalama Barabarani Programme Grant Number KE/FED/037-778 - National Transport and Safety Authority	3/1/2020	8/31/2025	Grant	603,337,300	441,100,654	162,236,646	340,324,992	100,775,661
			Government Counterpart Fund	150,834,325	42,277,920	108,556,405	42,277,920	-
East Africa Skills Transformation and Regional Integration Project IDA Credit No.6334-KE - State Department for Roads	12/18/2018	12/31/2026	Grant/Loan	1,086,168,320	663,692,329	422,475,991	526,361,538	137,330,791
			Government Counterpart Fund	-	-	-	-	-
Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No. 5638) - Kenya National Highways Authority	7/20/2015	12/29/2024	Grant/Loan	49,284,758,606	45,195,980,680	4,088,777,926	45,191,529,964	4,450,719
			Government Counterpart Fund	5,125,410,913	4,462,274,629	663,136,284	4,462,274,629	-
Multinational Horn of Africa Isiolo-Mandera Corridor (EL WAK - RHAMU Road) Upgrading Project - Kenya National Highways Authority	5/9/2022	6/30/2027	Grant/Loan	23,537,367,000	6,046,300	23,531,320,700	6,046,300	-
			Government Counterpart Fund	678,429,990	10,000,000	668,429,990	115,500	9,884,500
Horn of Africa Gateway Development Project Grant/Credit Number 6768-KE – State Department for Transport	10/7/2020	6/30/2028	Grant/Loan	1,342,850,000	149,623,695	1,193,226,305	132,235,888	17,387,807
			Government Counterpart Fund	134,285,000	32,449,945	101,835,055	32,449,945	-
Mombasa Gate Bridge Construction Project (I) Loan Agreement No.KE-P34 - Kenya National Highways Authority	5/12/2019	6/30/2027	Grant/Loan	49,047,624,422	938,214,013	48,109,410,409	938,214,013	-
			Government Counterpart Fund	22,246,513	22,246,513	-	22,245,038	1,475

Appendix 18: Donor Funded Projects that Failed to Maintain Separate Bank Accounts for Projects

No.	Project Name	Description	Amount (Kshs.)
1	Bogoria Silali Geothermal Project (Loan No. 2013.66.103) – Geothermal Development Company Limited	Review of cashbooks and bank statements revealed that project funds were comingled in several bank accounts maintained by the company for all projects.	3,363,530,000
2	Menengai Geothermal Project (Agreement No. 1038.01K) - Geothermal Development Company Limited	Project funds amounting to Kshs.246,949,000 were commingled in several bank accounts maintained by the company for all projects	246,949,000
3	Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) - State Department for Agriculture	The State Department was making payments on behalf of the Project.	40,917,560
4	Kenya Towns Sustainable Water Supply and Sanitation Program CR. NO. P-KE-E00-011 (AFDB Loan No.200000501) – Central Rift Valley Water Works Development Agency	Cash and cash equivalents (negative): Kshs.74,716,586. No designated bank account maintained	(74,716,586)
5	Towards Ending Drought Emergencies (TWENDE): Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Project (IUCN Grant No. P02886) – State Department for Livestock Development	The funds were operated from the State Department's bank account.	74,373,281
6	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) – State Department for Irrigation	Payments amounting to Kshs.224,528,488 for the project were paid to KWSCRP-1 in respect to consultancy services that were to be paid in foreign currencies to the Project resulting in a commingling of project funds.	224,528,488

No.	Project Name	Description	Amount (Kshs.)
7	Olkaria-Lessos-Kisumu Transmission Lines Construction Project (JICA Loan No. KE-P28) - Kenya Electricity Transmission Company Limited	The statement of financial assets reflects cash and cash equivalents balance of Kshs.5,198,764. The balance differs with the cash book balance of Kshs.653,981,016 resulting to a variance of Kshs.648,782,252. The variance was attributed to the Company maintaining one bank account for all donor projects.	648,782,252
8	220 KV and 132 KV Transmission Lines and Sub-Stations (EXIM Bank of India Funded) Projects - Kenya Electricity Transmission Company Limited	The statement of financial assets reflects cash and cash equivalents totalling Kshs.177,745,468. The amount differs from the cash book balance of Kshs.653,981,016. The variance was attributed to the Company maintaining one bank account for all donor-funded projects	476,235,548
9	Kenya Primary Education Equity in Learning Program – State Department for Basic Education	Failure to Maintain Separate Banking Arrangements	
10	Kenya Primary Education Equity in Learning Project – State Department for Basic Education	Failure to Maintain Separate Banking Arrangements	
11	The Eastern Electricity Highway Project (IDA Credit No.5148-KE; AFD Loan No:CKE 1030 01B; ADF Loan No.2100150027845 - Kenya Electricity Transmission Company Limited	Management did not maintain a Project bank account at the Central Bank of Kenya and funds received for the Project were all credited to the Kenya Electricity Transmission Company bank accounts.	
12	Eastern and Southern Africa Higher Education Centres of Excellence (ACE II) Project (Credit No.5798-KE) - State Department for Higher Education and Research	Management did maintain a separate Project bank account	

No.	Project Name	Description	Amount (Kshs.)
13	Multinational Kenya-Tanzania Power Interconnection Project (Kenya Component) (ADF Loan No.2100150032846) - Kenya Electricity Transmission Company Limited	Management did maintain a separate Project bank account	
14	Resilient Sustainable Systems for Health (RSSH) KEN-T-TNT 2067 Sub-Recipient - State Department for Public Health and Professional Standards	The project does not have an account maintained at Central Bank of Kenya for purposes of disbursement of funds	
15	Lake Nakuru Biodiversity Conservation Project Grant No. 201567916 and Loan No. 2016 65 116 (KFW -German Financial Cooperation) - Central Rift Valley Water Works Development Agency	The project did not maintain a designated bank account, and its activities funded by GOK are undertaken through the implementing Agency (Central Rift Valley Water Works Development Agency) bank account.	
16	Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III) (Loan No.2100150042254) - State Department for Technical, Vocational Education and Training	Failure to Open Project Bank Account	
17	Support to Technical Vocational Education and Training for Relevant Skills Development Project - TVET Project Phase II (ADF Loan No.2100150033295) - State Department for Technical, Vocational Education and Training	Management did not maintain a separate Project bank account. As a result, disbursements and payments for Project's activities were processed through the State Department's Development Bank Account.	

Appendix 19: Non-compliance with Public Procurement and Asset Disposal Act, 2015

No.	Project Name	Description	Amount (Kshs.)
1	Kenya Electricity Expansion Project (Cr No. 1487P) - Rural Electrification and Renewable Energy Corporation	Management did not furnish the bidders with all specific requirements relating to the goods, works and services being procured contrary to Section 60(1) of the Public Procurement and Asset Disposal Act 2015. This resulted to contract variations amounting to Kshs.38,181,354.	38,181,354
2	Horn of Africa Gateway Development Project (IDA Credit No. 6768 KE) - National Transport and Safety Authority	Failure to implement the approved project procurement plan resulting to unimplemented activities with a budget of Kshs.1,056,487,955	1,056,487,955
3	Kenya Marine Fisheries and Socio-Economic Development Project (Credit No. 6540-KE) - State Department for Blue Economy and Fisheries	The Management of the project engaged a local firm to undertake construction of an Office Block for a contract sum of Kshs.1,027,891,776 for an extended period beyond the project implementation period. However, no did not indicate how the works were to be funded after expiry of the project implementation period	1,027,891,776
4	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation	The contractor was paid Kshs.113,822,110,42 or 83% of the contract sum against implementation status of 42% contrary to Regulation 150(1) of the Public Procurement and Asset Disposal Regulations 2020.	113,822,110
5	Horn of Africa Gateway Development Project IDA - P161305 Credit No. 6768 - KE - Information and Communication Technology (ICT) Authority	Project Management, through single sourcing, engaged two (2) training consultants towards the end of the year under review at a total cost of Kshs.9,798,562. However, Management did not report the direct procurement to Public Procurement Regulatory Authority as required by Regulation 90(1)(b) of the Public Procurement and Asset Disposal Regulations, 2020	9,798,562
6	Infrastructure Finance and Public Private Partnerships Project - IDA Credit No 5157-KE - The National Treasury	The Project procured four (4) different types of mechanical bulk fillers at different prices totalling Kshs.2,900,000. However, the winning bidder had submitted an expired AGPO certificate. This was contrary to Section 80(2) of the Public Procurement and Asset Disposal Act, 2015	2,900,000

No.	Project Name	Description	Amount (Kshs.)
7	Kenya Development Response to Displacement Impacts Project (KDRDIP) IDA Credit No.6021-KE and Grant No.TFOA 7762-KE - Ministry of East African Community (EAC), ASALs and Regional Development	The Project incurred Kshs.7,346,000 for the purchase of 400 jikos at unit costs significantly above market rates, with each jiko priced between Kshs.16,480 and Kshs.19,000 against a prevailing market price range of Kshs.3,500 to Kshs.5,000, indicating potential overpricing and lack of value for money.	7,346,000
8	Rural Kenya Financial Inclusion Facility (RK FINFA) (IFAD Loan No. 2000004121 and IFAD Loan No. 2000004122) - The National Treasury	The project costs an amount of Kshs.7,347,957 using direct procurement using standing Imprest. However, the purchases exceeded the threshold of Kshs.50,000 for low value cash purchases as provided by Sec 45(3)(b)	7,347,957
9	Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) - State Department for Agriculture	Kshs.10,038,916 failure to provide performance bond on rehabilitation of Gafarsa Borehole in Isiolo County for farming activities Non-Disclosures to Unsuccessful Bidders for Project Management in Tharaka-Nithi County of Kshs.6,000,000	16,038,916
10	Nairobi Water and Sanitation Project (Credit No. CKE113501H) - Athi Water Works Development Agency	Procurement period for contractors did not comply with AFD guidelines, Invitation to bids were published for 6.5weeks instead 8weeks.Contract amount 875,987,985	875,987,985
11	Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) - Jaramogi Oginga Odinga University of Science and Technology	Non-Compliance with Procurement Procedures on Request for Quotation-Kshs.2,465,100 Use of Direct Procurement Method - Kshs.336,601 in respect of routine maintenance of motor vehicles. Cash Procurements Beyond Allowable Limits of Kshs.100,000	2,901,701
12	East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic	The construction of Regional Flagship Marine and Transport and Ports Logistics Centre in Kwale was awarded at a cost of Kshs.606,561,761 was varied by Kshs.5,317,828 within eight (8) months contrary to Section 139(3) of the Public Procurement and Assets Disposal Act,2015 which requires variation after 12 months from date of signing the contract.	5,317,828

No.	Project Name	Description	Amount (Kshs.)
13	Financing Locally-Led Climate Action Program Project (Loan No. BWZ-NO. 2016 65 108/2018 65 138) - The National Treasury	The financial statements reflect an advance payment of Kshs.6,260,746 for training, yet no supporting tender documents or contract were provided. This contravenes Section 146 of the Public Procurement and Asset Disposal Act, 2015, which prohibits payment before delivery of goods, services, or works.	6,260,746
14	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	Contract variation of Kshs.298,396,698 not reviewed by the contract implementation team, the amount includes Kshs.23,111,33 varied within one (1) year of contract signing, contrary to Section 139 (3) of the PPADA, 2015	298,396,698
15	East Africa Skills for Transformation and Regional Integration Project (Credit Number 6334-KE) - Kenya Coast National Polytechnic	Civil works of Kshs.59,707,575 for materials on site that are included for payment contrary to the general conditions of contract that require payment for materials only when works have been completed.	59,707,575
16	Coastal Region Water Security and Climate Resilience Project (CR.No.5543-KE/70040-KE) - State Department for Irrigation	There was an upward variation of Kshs.91,739,929 contrary to what was indicated in the Bill of Quantities (BQ) for the item.	91,739,929
17	Infrastructure Finance and Public Private Partnerships Project - IDA Credit No 5157-KE - The National Treasury	A contract of Kshs.79,189,428 between the National Treasury and a consultant initially set to expire in August 2016 was irregularly extended for over seven years. Four of the seven addendums were signed after the previous ones had lapsed, contrary to Section 139(2)(a) of the Public Procurement and Asset Disposal Act, 2015, which prohibits extension of expired contracts.	79,189,428

No.	Project Name	Description	Amount (Kshs.)
18	USAID Boresha Jamii Project No. 72061521CA00004 - Jaramogi Oginga Odinga University of Science and Technology	Procurement review revealed that medical insurance valued at Kshs.5,474,681 was not included in the approved procurement plan, software worth Kshs.3,087,326 lacked documented contract dates, and the required 30% procurement allocation to youth, women, and persons with disabilities was not observed—contravening Sections 45(3)(a), 135 of the PPADA, 2015, and Regulation 149 of the 2020 Regulations, respectively.	8,562,007
19	Kenya Social and Economic Inclusion Project Credit Number 6348-KE - State Department for Social Protection and Senior Citizen Affairs	Procurement of hospitality supplies and services from non-qualified providers	24,945,600
20	Nairobi Intelligent Transportation System Establishment and Junctions Improvement Project Phase I (ECDF Loan Agreement No. KEN-6) - Kenya Urban Roads Authority	The Financing Agreement restricted eligibility for consultancy services to South Korean nationals or firms, which contravenes Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 that requires procurement to be open and non-discriminatory to ensure fair competition.	0
21	Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) - Kenya Revenue Authority	The Project Management paid an amount of Kshs.11,901,603 to a training institution that was engaged through Direct procurement with no plausible justification provided	11,901,603
			3,737,379,730

Appendix 20: Non-compliance with Financing Agreement

No.	Name of Project	Issue Noted	Amount (Kshs.)
1	Africa Climate Summit (ACS) Africa Climate Week - Ministry of Environment, Climate Change and Forestry	Project fund balance amounting to Kshs.109,379,931 had not been reimbursed to the donor contrary to clause 5.3 of the grant agreement.	109,379,931
2	NEMA - GCF Project Preparation Facility: "Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties" - Credit No.KEN-PPF-010	The Management did not comply with financing agreement on return of funds	1,897,602
3	NEMA-GCF Readiness and Preparatory Support: "NEMA Capacity Strengthening Programme Towards Accessing Climate Finance from Green Climate Fund" - Credit Number KEN-RS-003	The Management was in breach of the financing agreement which required any balance on completion /expiry of the project to be refunded to UNOPS immediately	1,795,817
4	Green-Zones Development Support Project - Phase II (Credit No.P-KE-AAD-005) - Kenya Forest Service	Failure by project steering committee to meet its obligatory responsibility as stipulated in the implementation arrangements	-
5	Integrated Health and Environment Observatories and Legal and Institutional Strengthening for the Sound Management of Chemicals in Africa	The project has not carried out its reporting requirements as per the grant agreement and met its objectives	-
6	Kenya Electricity Modernisation Project (KEMP) (IDA CR. No. 5587-KE) - State Department for Energy	The audit revealed that some activities under Part D of the financing agreement were contracted to a firm, but no work had been executed at the close of the project period.	-
7	Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No.6135-KE) - Rural Electrification and Renewable Energy Corporation	As at 30/06/2024 the undrawn balance had attracted Kshs.16,945,655 commitment fee at a rate of 0.5% of undrawn amount	16,945,655

No.	Name of Project	Issue Noted	Amount (Kshs.)
8	Nairobi Ring Transmission Line Project (AFD Credit No. CKE 1068 01 N, AFD Credit No. CKE6012.01, AFD Credit No. CKE 1030 01 B, EIB Credit No. 25.367/KE and GOK) - Kenya Electricity Transmission Company Limited	Long outstanding wayleave compensation	116,503,430
9	Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya (Credit No: KEN/NIE/MULTI/2013/1) - National Environment Management Authority	Monies held in a commercial bank which was different from the account approved in the financing agreement.	3,693,419
10	Kenya Health Sector Programme Support III (DANIDA REF.104.KENYA.810.300-GRANT) - County Government of Kisii	Contrary to the requirement of the Project Memorandum of Understanding between the Danish Government and County Governments and Council of Governors, the Project Management did not release to the health facilities an amount of Kshs.14,206,500 disbursed to the County Revenue Fund more than three (3) months later.	14,206,500
11	DANIDA Primary Healthcare (PHC) Support Program – State Department for Medical Services	1. Non-adherence to bilateral agreement budget timelines; The annual workplan and budget is supposed to be submitted to the Danish Embassy for approval by 01 June each year, for FY 2023/2024 the Ministry of Health submitted on 06 November, 2023. 2. Twelve (12) Counties did not contribute counterpart funding totalling Kshs.102,671,124	102,671,124
12	Enable Youth Kenya Program (ADF Loan No.2100150038895) - State Department for Crop Development	Non-adherence to the provision of the loan agreement. Management substituted Laikipia University initially in the list in the agreement with Pastoral Training Centre Narok without support	-

No.	Name of Project	Issue Noted	Amount (Kshs.)
13	Public Debt Management Support Project (PDMS)-ADB Grant Agreement No.5500155013708 - The National Treasury	Project Management did not comply with the Terms of reference (TOR) for expression of interest in the procurement for supply, configuration, integration and Implementation of an electronic Document Management system by procuring a tender for only one phase instead of two phases indicated in the TOR. This resulted in a decline by the donor to grant a No objection on the procurement award hence delay in the process.	-
14	Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) - State Department for Agriculture	1. Non-compliance with disbursement guidelines. Two counties received Kshs.1,000,000 instead of Kshs.500,000 contrary to guidelines. 2.Funds amounting to Kshs.12,523,470 received after Programme end date of 30 May 2024	-
15	Rural Electrification in Five Regions Project (Credit No.11/597, Credit No.1407P - Rural Electrification and Renewable Energy Corporation	The loan repayment statement was not provided for audit to confirm the amount of loan repaid as the loan agreement required the Gok to repay loan advanced up to an amount of USD 8,000,000.	$8,000,000
16	50MW Solar Power Plant in Garissa Project (GCL No.2015(10) – Rural Electrification and Renewable Energy Corporation	The audit revealed that an Escrow account maintained at a commercial bank had a closing balance of Kshs.2,295,407,187 as at 30 June, 2024 and were not utilized to repay the loan as required by the financing agreement	2,295,407,187
17	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency	Athi Water Works Development Agency, the implementing Agency of the Network project, did not provide evidence indicating how the Nairobi City Water and Sewerage Company; the final beneficiary of the water made an annual provision for repayment of the loan advanced towards improved and reliable water supply to the City. This was contrary to Clause 11.14 (other undertakings) of the AFD Credit Facility Agreement No. CKE 1074 01 K, which requires the borrower to ensure that an annual provision is maintained for repayment of the loan.	-

No.	Name of Project	Issue Noted	Amount (Kshs.)
18	Horn of Africa Gateway Development Project (IDA Credit No.6768-KE) - Kenya Revenue Authority	Acquisition of seven (7) motor vehicles funded by counterpart funding. However, the counterpart funding from GOK was not received and the Management utilized donor allocation designated for other Project activities towards the purchase of motor vehicle without approval from the Donor	14,000,000
19	Infrastructure Finance and Public Private Partnerships Project - IDA Credit No 5157-KE - The National Treasury	The project had an approved budget of Kshs.443,360,000 and actual expenditure of Kshs.230,365,280. However, Management provided a work plan approved by the Public Private Partnerships (PPP) Committee for activities totalling to Kshs.94,359,384. This is contrary to Part A.2(b)(ii) of Section 1, Schedule 2 of the amended Financing Agreement	-
20	Kenya Development Response to Displacement Impacts Project (KDRDIP) IDA Credit No.6021-KE and Grant No.TFOA 7762-KE - Ministry of East African Community (EAC), ASALs and Regional Development	The Project constructed female, male and pediatric wards at Kakuma Sub- County Hospital was budgeted at Kshs.12,500,000. On physical inspection of the Project on 8 November, 2024 revealed that the wards were constructed without washrooms rendering them unusable in their current state. The approved plans for the wards were not shared with stakeholders for their input. Further, the wards were not branded as KDRDIP Project funded initiative as required in the Agreements with the CMPC.	12,500,000
21	Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) - State Department for Agriculture	Funds received after Programme end date of 30 May 2024	
22	Thwake Multi-purpose Water Development Program Phase 1 State Department for Water and Sanitation	No National Program Steering Committee meetings held during FY 2023/2024, breaching financing agreement.	-
23	East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences-Phase 1 (Loan No.2100150031997) - State Department for Medical Services	Undisbursed additional loan financing of Kshs. 2,186,520,000. The Project's foreign currency and local currency accounts have not been opened, exposing the government to loan commitment charges of 0.5% p.a of the undisbursed loan balance.	2,186,520,000

No.	Name of Project	Issue Noted	Amount (Kshs.)
24	Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 - National Syndemic Diseases Control Council	The amount was reprogrammed by TNT to procure health commodities- No evidence of no objection from the donor	324,907,572
25	Improvement of Rural Roads and Market Infrastructure in Western Kenya Project Credit No.BMZ 2007-65 123 (KFW) - Kenya Rural Roads Authority	Unexplained over financing of the Project- As at 30 June, 2024, the Project has received Kshs.1,467,856,772 against the total funding as per the financing agreement of Kshs.1,370,000,000	97,856,772
26	Programme for Legal Empowerment and AID Delivery (Project Credit Number KE/FED/2018/397-591) - Office of the Attorney General and Department of Justice	Lack of a Communication and Visibility Plan, as required by the Financing Agreement. As at 30 June, 2024, the project had one month to closure.	22,260,000
27	Covid-19 Health Emergency Response Project Grant/Credit No.6598-KE – State Department for Medical Services	Interest on the undrawn balance of additional donor financing of Kshs.18,674,811,830. The interest on undrawn balance is captured for one (1) year. It is not clear how long the funds have remained undrawn	-
28	Mwea Irrigation Development Project - Loan Agreement No.KE-P27 - National Irrigation Authority	Project funds were diverted to other development programs without prior approval from the National Treasury	204,116,010
29	Water Sector Development Programme - Lake Victoria South (Kericho-Kisii, Nyamira and Litein) Loan No. BMZ-No.2010 65 861 and Grant No. BMZ 2010 70 457 - Lake Victoria South Water Works Development Agency	Bank statements, reconciliation records, and a separate bank account were not maintained, contrary to the financing agreement terms.	46,343,881
30	Global Fund HIV/AIDS Project Grant Number KEN-H-TNT-2065 - National Syndemic Diseases Control Council	Amounts withdrawn from the Special Account were not claimed, and no accountability records or justifications were provided.	580,437,867

No.	Name of Project	Issue Noted	Amount (Kshs.)
31	Northern Collector Phase 1 and Additional Rehabilitation and Development of the Network Project (Credit No. CKE 1074 01 K) - Athi Water Works Development Agency	Reallocation of funds to an unapproved activity was done without submission of supporting Treasury approval documents.	34,833,421
32	Financing Locally-Led Climate Action Program No. P173065; Credit No. IDA 6980-KE; Grant Agreement No.TF0B6810-KE - The National Treasury	Ten (10) counties did not submit separate financial statements to account for Kshs.1,677,103,679 transferred to them under the County Climate Action Fund.	1,677,103,679

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