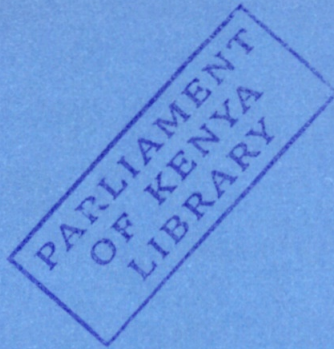


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE NATIONAL ASSEMBLY
PAPERS LAID

THE AUDITOR-GENERAL

WEDNESDAY

TABLED
BY:

HON. OWEN BANYA

CLERK OF
THE HOUSE
ON

DAVID

**TECHNICAL SUPPORT TO THE FRENCH DESK
AT THE NATIONAL TREASURY (PROJECT
GRANT NO. AFD CKE 1204 01E)
FOR THE NINE (9) MONTH'S PERIOD ENDED
30 JUNE, 2024**

THE NATIONAL TREASURY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

26 SEP 2024

RECEIVED



TECHNICAL SUPPORT TO THE FRENCH DESK AT THE NATIONAL TREASURY

**THE NATIONAL TREASURY
(RESOURCE MOBILISATION DEPARTMENT)**

PROJECT GRANT NUMBER: CKE 1204 01E

REPORT AND FINANCIAL STATEMENTS

FOR THE NINE MONTHS PERIOD ENDING

JUNE 30, 2024

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

The National Treasury
Technical Support to the French Desk at The National Treasury
Report and Financial Statements for the Nine Months ending June 30, 2024

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1. Acronyms and Glossary of Terms

AFD	Agence Française de Development
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

2. Project Information and Overall Performance

2.1 Name and registered office

The project's official name is **Technical Support to the French Desk at The National Treasury**

Objective

The key objective is to strengthen the Europe Division in order to achieve better results on implementation of French financed projects.

Address

The Project Headquarters' location and contacts is as below:

P.O. Box 30007- 00100,
Treasury Building,
Harambee, Avenue
NAIROBI, KENYA

Contacts

Telephone: (254)020-2252299
Email: info@treasury.go.ke
Website: www.treasury.go.ke

The project does not have other offices or branches

2.2 Project Information

Project Start Date:	The project start date is 11 th September 2023
Project End Date:	The project end date is 10 th September 2027
Project Manager:	The project manager is Naomi Matheri, Head Europe Division
Project Sponsor:	The project sponsor is Agence Francaise De Development

Project information and overall performance (continued)

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of Resource Mobilisation Department at The National Treasury.
Project number	CKE 1204 01E
Strategic goals of the project	The strategic goal of the project is the smooth implementation of projects financed by the Agence Française De Development and the French Treasury
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Recruitment and sustenance of a Technical Assistance (ii) Capacity building through training of staff and purchase of equipment
Other important background information of the project	The project supports mobilisation of a Technical Assistant to the Europe Division in the Resource Mobilization Department (RMD), as well as capacity building and equipment for the team at the French Desk as required.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Address human resource constraints (ii) Address office equipment shortages
Project duration	The project started on 11 th September 2023 and is expected to run until 10 th September 2027

Project Information and Overall Performance (Continued)

2.4 Bankers

The Project processes payments using the AIA Mode of Budgeting that utilises raising of payment vouchers to the Development Partner for payment to service providers. In this case, there is no Bank Account required.

2.5 Independent Auditor

The Project is audited by:

Auditor General
 Office of the Auditor General
 Anniversary Towers, University Way
 P.O Box 30084 - 00100
NAIROBI, KENYA

2.6 Roles and Responsibilities

Names	Designation	Key qualification	Responsibilities
Dr. Chris Kiptoo, CBS	Principal Secretary	<ul style="list-style-type: none"> ▪ Doctor of Philosophy (PHD) - Finance ▪ Master of Science (Ag Economics) ▪ Bachelor of Science (Ag Economics) 	Accounting Officer The National Treasury
Naomi Matheri	Director & Head of Europe Division	<ul style="list-style-type: none"> ▪ Masters of Economics ▪ Bachelors of Economics 	Project Manager
Christine Dambya	Project Accountant	<ul style="list-style-type: none"> ▪ CPA (K) ▪ Bachelors in Commerce (Finance) 	Project Accountant

2.7 Funding summary

The Project is for a duration of 4 years from 2023 to 2027 with an approved budget of Euro.150,000 equivalent to Kshs.24,000,000 as highlighted in the table below:

*Technical Support to the French Desk at The National Treasury
Report and Financial Statements for the Nine Months ending June 30, 2024*

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	<i>Euro</i>	<i>Kshs</i>	<i>Euro</i>	<i>Kshs</i>	<i>Euro</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Agence Francaise de Development (AFD)	150,000	24,000,000	26,147.60	3,660,666	123,852.40	20,339,334
Total	150,000	24,000,000	26,147.60	3,660,666	123,852.40	20,339,334

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30th June 2024)	
	<i>Euro</i>	<i>Kshs</i>	<i>Euro</i>	<i>Kshs</i>	<i>Euro</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')- (B')
(i) Grant						
Agence Francaise de Development (AFD)	26,147.60	3,660,666	26,147.60	3,660,666	-	-
Total	26,147.60	3,660,666	26,147.60	3,660,666	-	-

*The National Treasury
 Technical Support to the French Desk at The National Treasury
 Report and Financial Statements for the Nine Months ending June 30, 2024*

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

2. DESCRIPTION	FY 2023/2024		CUMMULATIVE TOTAL
	BUDGET	ACTUAL	
Grant AIA	4,000,000	3,660,666	3,660,666
TOTAL	4,000,000	3,660,666	3,660,666

- i) Physical progress based on outputs, outcomes, and impacts since project commencement is as enumerated below: -

- a). The following facilities have been mobilized, negotiated and signed;

1. Nairobi Commuter Rail Project – loan of Euro. 128,000,000; and
2. AFD-Technical Assistance Implementation Agreement (TAIA) in Agriculture (Euro. 800,000) and Public Finance Management (Euro. 1,200,000).

- b). The following projects are under consideration by the French Government

1. Universal Health Care (UHC) Project;
2. National Systems Control Centre Project; and
3. Kenya Parks Project.

- c). The following projects whose Agreements were previously signed have had all Conditions Precedent met and are now under implementation;

1. University of Nairobi Science and Engineering Complex Project -Loan Euro. 30,000,000 and Grant Euro. 5,000,000; and
2. Kenya Informal Settlements Improvement Project (KISIP2)- Loan Euro. 45,000,000 and Grant -Euro. 4,500,000.

- ii) The absorption rate since the commencement of the project with effect from 11th September 2023, FY 2023-2024.

FINANCIAL YEAR	ABSORPTION RATE
2023-2024	92%

The project did not have any implementation challenges during the year under review.

5. Statement of Project Management responsibilities

The *Principal Secretary* for the National Treasury and the *Project Manager* for *Technical Support to the French Desk at the National Treasury* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2024.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (v) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the National Treasury and the *Project Manager* for *Technical Support to the French Desk at the National Treasury* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the National Treasury and the *Project Manager* for *Technical Support to the French Desk at the National Treasury* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The *Principal Secretary* for National Treasury and the *Project Manager* for *Technical Support to the French Desk at the National Treasury* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The *Principal Secretary* for the National Treasury and the *Project Manager* for *Technical Support to the French Desk at the National Treasury* confirm that the Project has complied fully

The National Treasury
Technical Support to the French Desk at The National Treasury
Report and Financial Statements for the Nine Months ending June 30, 2024

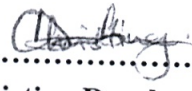
with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project Financial Statements were approved by the *Principal Secretary* for the National Treasury and the *Project Manager* for *Technical Support to the French Desk at the National Treasury* on 16th September 2024 and signed by:

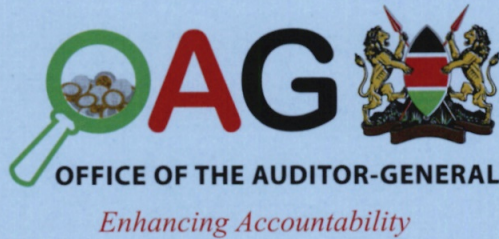

.....
Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury


.....
Naomi Matheri
Project Manager


.....
Christine Dambya
Project Accountant
ICPAK Member No:13329

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON 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

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the period under review.

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

Report of the Auditor-General on Technical Support to the French Desk at the National Treasury (Grant No. AFD CKE 1204 01E) for the Nine (9) Months' period ended 30 June, 2024 – The National Treasury

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Technical Support to the French Desk at the National Treasury (Grant No. AFD CKE 1204 01E) set out on pages 1 to 18, which comprise the statement of financial assets as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Technical Support to the French Desk at the National Treasury (Grant No. AFD CKE 1204 01E) as at 30 June, 2024 and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Agreement No. Convention AFD CKE 1204 01E between the Republic of Kenya and the Agence Française De Développement dated 11 September, 2023 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Technical Support to the French Desk at the National Treasury Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Information

Conclusion

Management is responsible for the other information set out on page iii to xxv which comprise of project information and overall performance and statement of performance

against predetermined objectives. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Lack of evidence of Progress Reports

Review of project implementation and documentation revealed that for the nine months period the project had been in operation, there was no evidence of any activity having taken place as the Management did not submit to the Agency, technical and financial progress reports as required by Section 7.1(a) of the grant agreement which require submission of a technical and financial progress report in relation to the implementation of the project within fifteen (15) calendar days from the end of each quarter.

In the circumstances, the value for money on expenditure for nine months could not be confirmed and the Management was in breach of the Project Agreement.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by Agence Française De Développement, I report based on my audit that I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion, Information given in the managements report on pages iii to xxv is consistent with the financial statements.

Basis for Conclusion

Agence Française De Développement requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Technical Support to the French Desk at the Treasury Program's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, the Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 October, 2024

7. Statement of Receipts and Payments for the Nine Months ending 30th June 2024.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		<i>FY. 2023-2024</i>			<i>FY. 2022-2023</i>			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Proceeds from Domestic and Foreign Grants	1	-	3,660,666	3,660,666	-	-	-	3,660,666
Total receipts		-	3,660,666	3,660,666	-	-	-	3,660,666
Payments								
Purchase of Goods and Services	2	-	3,660,666	3,660,666	-	-	-	3,660,666
Total payments		-	3,660,666	3,660,666	-	-	-	3,660,666
Surplus/ (deficit)		-	Nil	Nil	-	-	-	Nil

The accounting policies and explanatory notes to these Financial Statements are an integral part of the Financial Statements.



.....
Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury



.....
Naomi Matheri
Project Manager




.....
Christine Dambya
Project Accountant
ICPAK Member No:13329

The National Treasury
Technical Support to the French Desk at The National Treasury
Report and Financial Statements for the Nine Months ending June 30, 2024

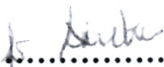
8. Statement of Financial Assets for the Nine Months ending 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents	3		
Imprests and Advances	4	-	-
Total Financial Assets		-	-
Financial Liabilities			
Net Financial Assets		-	-
Represented By			
Fund Balance B/fwd.	5	-	-
Prior Year adjustments	6	-	-
Surplus/(Deficit) for the Year		-	-
Net Financial Position		-	-

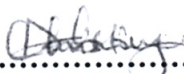
The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on 16th September 2024 and signed by:



Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury



Naomi Matheri
Project Manager




Christine Dambya
Project Accountant
ICPAK Member No:13329

*The National Treasury
 Technical Support to the French Desk at The National Treasury
 Report and Financial Statements for the Nine Months ending June 30, 2024*

9. Statement of Cashflow for the Nine Months ending 30th June 2024

Description	Notes	2023-2024	2022-2023
Cashflow from operating activities		Kshs	Kshs
Receipts			
Proceeds from Domestic and Foreign Grants	1	3,660,666	-
Total receipts		3,660,666	-
Payments			
Purchase of goods and services	2	3,660,666	-
Total Payments		3,660,666	-
Net receipts/(payments)		-	-
Net cash flow from operating activities		-	-
Cashflow from investing activities			
Acquisition of non-financial assets	7	-	-
Net cash flows from investing activities		-	-
Cash flow from financing activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		-	-
Cash and cash equivalent at beginning of the year	3	-	-
Cash and cash equivalent at end of the year	3	-	-

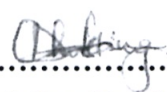
The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial statements were approved on 16th September 2024 and signed by:



Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury



Naomi Matheri
Project Manager





Christine Dambya
Project Accountant
ICPAK Member No:13329

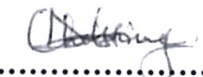
*Technical Support to the French Desk at The National Treasury
Report and Financial Statements for the Nine Months ending June 30, 2024*

10. Statement of Comparison of Budget and Actual amounts for Nine Months ending 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	4,000,000	-	4,000,000	3,660,666	339,334	92%
Proceeds from borrowings	-	-	-	-	-	-
Total Receipts	4,000,000	-	4,000,000	3,660,666	339,334	92%
Payments						
Compensation to employees						
Purchase of goods and services	4,000,000	-	4,000,000	3,660,666	339,334	92%
Social security benefits						
Acquisition of non-financial assets						
Total Payments	4,000,000	-	4,000,000	3,660,666	339,334	92%
Surplus or Deficit	-	-	-	-	-	-


.....
Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury


.....
Naomi Matheri
Project Manager


.....
Christine Dambya
Project Accountant
ICPAK Member No:13329



11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The Financial Statements are for Technical Support to the French Desk at the National Treasury under the National Treasury. The Financial Statements are for the reporting entity Technical Support to the French Desk at the National Treasury as required by Section 81 of the PFM Act, 2012 .

c) Reporting currency

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

d) Recognition of receipts

The Technical Support to the French Desk at the National Treasury recognises all receipts from the various sources when the event occurs, and the related cash has been received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

h) Restriction on cash

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

i) Imprests and Advances

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

Significant Accounting Policies (Continued)

j) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent Assets

(The Entity) does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of *(the Entity)* in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

l) Pending bills

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

m) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

n) Third party payments

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

o) Exchange rate differences

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

monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s).



12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

During the nine Months period ending 30 June 2024, Grants received from Development Partners is as detailed in the table below:

Name of Donor	FY. 2023-2024						FY. 2022-2023	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
		Euro	Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-	-	-
Agence Francaise de Development (AFD)	Various (Annex 7)	26,148	-	3,660,666	-	3,660,666	-	3,660,666
Total	-	26,148	-	3,660,666	-	3,660,666	-	3,660,666

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Notes to the Financial Statements (Continued)

2. Purchase of Goods and Services

Description	FY. 2023-2024			FY. 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Consultancy services	-	3,660,666	3,660,666	-	3,660,666
Training payments	-	-	-	-	-
Total	=	<u>3,660,666</u>	<u>3,660,666</u>	=	<u>3,660,666</u>

Notes to the Financial Statements (Continued)

3. Cash And Cash equivalents

Description	FY.2023-2024	FY.2022-2023
	Kshs	Kshs
Bank accounts (Note 3A)	-	-
Cash in hand (Note 3B)	-	-
Cash equivalents (short-term deposits) (Note 3C)	-	-
Total	=	=

NOTE: The project does not have a bank account since the mode of disbursement is AIA.

3A. Bank Accounts

1. Project Bank Accounts

Details	FY.2023-2024	FY.2022-2023
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	=	=
<u>Local Currency Accounts</u>		
Others (<i>specify</i>)	-	-
Total local currency balances	=	=
Total bank account balances	=	=

NOTE: The project does not have bank account since the mode of disbursement is AIA.

3B. Cash in hand

Description	FY.2023-2024	FY.2022-2023
	KShs	KShs
Location 1	-	-
Total cash in hand balances	=	=

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Notes to the Financial Statements (Continued)

3C. Cash equivalents (short-term deposits)

Description	FY.2023-2024	FY.2022-2023
	Kshs	Kshs
Others (<i>Specify</i>)	-	-
Total	=	=

NOTE: *The project did not have short-term deposit within the financial year 2023/24.*

4. Imprests and Advances

Description	FY.2023-2024	FY.2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary advances	-	-
Total	-	-

NOTE: *There were no outstanding imprest or salary advances.*

5. Fund Balance Brought Forward

Description	FY.2023-2024	FY.2022-2023
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Deposits and retention	(-)	(-)
Total	-	-

Notes to the Financial Statements (Continued)

6. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

NOTE: the project does not have bank account since the mode of disbursement is AIA.

Notes to the Financial Statements (Continued)

7. Acquisition of Non-Financial Assets

Description	FY. 2023-2024			FY. 2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-
Construction of roads	-	-	-	-	-
Construction of civil works	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	-	-
Purchase of specialised plant, equipment and machinery	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
Total	=	=	=	=	=

13. ANNEXES

Annex 1: Prior Year Auditor-General's Recommendations.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	NONE	N/A	N/A	N/A

NOTE: *The project started on September 2023 hence no audit has been done.*



.....
Dr. Chris Kiptoo, CBS
Principal Secretary
The National Treasury



.....
Naomi Matheri
Project Manager

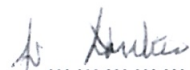
Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY 2023-2024

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign grants	4,000,000	3,660,666	339,334	92%	
Total Receipts	4,000,000	3,660,666	339,334	92%	
Payments					
Compensation of employees	-	-	-	-	
Purchase of Goods and Services	4,000,000	3,660,666	339,334	92%	
Total payments	4,000,000	3,660,666	339,334	92%	

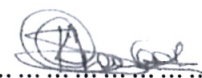
Annex 3: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of XXX				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	FY 2023/24
			-	
		Total	-	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	FY 2023/24
			-	
		Total	-	
C.	Others			
		Bank Statement Date	Amount (Kshs)	FY 2023/24
			-	
		Total	-	
		<i>Total (A+B+C)</i>	-	

NOTE: There were no Inter-Entity transfer during the financial year 2023/24.



Naomi Matheri
Project Manager
The National Treasury



George K. Gichuru 9262
Head of Accounting Unit
The National Treasury

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Annex 4: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	**Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
Land	-	-	-	-	-	-
Buildings and structures	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-	-	-
ICT Equipment,	-	-	-	-	-	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Infrastructure assets roads, rails	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Work in Progress	-	-	-	-	-	-
Total	-	-	-	-	-	-

Annex 5: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NOTE: *No expenditure relating to Climate was incurred during the Financial year 2023/24.*

Annex 6: Reporting Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A	N/A	N/A	N/A	N/A	N/A	No expenditure was incurred

NOTE: *No Expenditure was incurred on this item in the financial year 2023/24.*

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Annex 7: The Breakdown of the Payments

NAME	DETAILS	PV	DATE	AMOUNT
COLLINS ASEKA	SALARY FOR SEPTEMBER 2023	5252	10/11/2023	240,666
COLLINS ASEKA	SALARY FOR OCTOBER 2023	6150	20/11/2023	380,000
COLLINS ASEKA	SALARY FOR NOVEMBER 2023	8370	15/01/2024	380,000
COLLINS ASEKA	SALARY FOR DECEMBER 2023	9971	22/01/2024	380,000
COLLINS ASEKA	SALARY FOR JANUARY 2024	16655	27/02/2024	380,000
COLLINS ASEKA	SALARY FOR FEBRUARY 2024	17935	15/03/2024	380,000
COLLINS ASEKA	SALARY FOR MARCH 2024	20084	18/04/2024	380,000
COLLINS ASEKA	SALARY FOR APRIL 2024	22025	04/06/2024	380,000
COLLINS ASEKA	SALARY FOR MAY 2024	24571	28/06/2024	380,000
COLLINS ASEKA	SALARY FOR JUNE 2024	25126	28/06/2024	380,000
TOTAL				3,660,666

Annex 8: Other Support Documents

i. Cash Book

DATE	DETAILS	CASH	BANK	DATE	DETAILS	P.V. No.		BANK
11/1/2023	Balance b/fwd		3,660,666.00	Nov-23	Collins Aseka (Salary for the month of September 2023)	5252	1	240,666.00
				Nov-23	Collins Aseka (Salary for the month of October 2023)	6150	2	380,000.00
				Jan-24	Collins Aseka (Salary for the month of November 2023)	8370	3	380,000.00
				Jan-24	Collins Aseka (Salary for the month of December 2023)	9971	4	380,000.00
				Feb-24	Collins Aseka (Salary for the month of January 2024)	16655	5	380,000.00
				Mar-24	Collins Aseka (Salary for the month of February 2024)	17935	6	380,000.00
				Apr-24	Collins Aseka (Salary for the month of March 2024)	20084	7	380,000.00
				Jun-24	Collins Aseka (Salary for the month of April 2024)	22025	8	380,000.00
				Jun-24	Collins Aseka (Salary for the month of May 2024)	24571	9	380,000.00
				Jun-24	Collins Aseka (Salary for the month of June 2024)	25126	10	380,000.00
								3,660,666.00
					Balance c/fwd			-
			3,660,666.00					3,660,666.00
Prepared by:				Signed by:				
Signature:				Date:				
Date:								

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ii. Vote Book

CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF SEP 2023						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters				-	-
	2630203-12016052-0718019999-00000001	Receipts From Grants	-	0.00	-	-
	2630203-12016052-0718019999-00000001	Compensation to Employees	-	0.00	-	-
	2630203-12016052-0718019999-00000001	Domestic Travel & Subsistence	-	0.00	-	-
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL					-	-
CLASSOF ACCOUNT TOTAL					-	-
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF OCT 2023						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters					
	2630203-12016052-0718019999-00000001	Receipts From Grants	-	0.00	-	-
	2630203-12016052-0718019999-00000001	Compensation to Employees	-	0.00	-	-
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL					-	-
CLASSOF ACCOUNT TOTAL					-	-
TRIAL BALANCE AS AT END OF NOV 2023						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters					
	2630203-12016052-0718019999-00000001	Receipts From Grant	620,666.00	0.00	(620,666.00)	(620,666.00)
	2630203-12016052-0718019999-00000001	Compensation to Employees	620,666.00	0.00	(620,666.00)	(620,666.00)
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL					-	-
CLASSOF ACCOUNT TOTAL					-	-

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TRIAL BALANCE AS AT END OF DEC 2023						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters				-	-
	2630203-12016052-0718019999-00000001	Receipts From Grant	-	0.00	-	-
	2630203-12016052-0718019999-00000001	Compensation to Employees	-	0.00	-	-
	2630203-12016052-0718019999-00000001	Domestic Travel & Subsistence	-	0.00	-	-
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF JAN 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters					
	2630203-12016052-0718019999-00000001	Receipts From Grants	760,000.00	0.00	(760,000.00)	(760,000.00)
	2630203-12016052-0718019999-00000001	Compensation to Employees	760,000.00	0.00	(760,000.00)	(760,000.00)
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF FEB 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters					
	2630203-12016052-0718019999-00000001	Receipts From Grants	380,000.00	0.00	(380,000.00)	(380,000.00)
	2630203-12016052-0718019999-00000001	Compensation to Employees	380,000.00	0.00	(380,000.00)	(380,000.00)
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF MARCH 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date

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1084-01	Headquarters				-	-
	2630203-12016052-0718019999-00000001	Receipts From Grants	380,000.00	0.00	(380,000.00)	(380,000.00)
	2630203-12016052-0718019999-00000001	Compensation to Employees	380,000.00	0.00	(380,000.00)	(380,000.00)
	2630203-12016052-0718019999-00000001	Domestic Travel & Subsistence	-	0.00	-	-
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
TRIAL BALANCE AS AT END OF APRIL 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters					
	2630203-12016052-0718019999-00000001	Receipts From Grants	380,000.00	0.00	(380,000.00)	(380,000.00)
	2630203-12016052-0718019999-00000001	Compensation to Employees	380,000.00	0.00	(380,000.00)	(380,000.00)
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF MAY 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters					
	2630203-12016052-0718019999-00000001	Receipts From Grants	-	0.00	-	-
	2630203-12016052-0718019999-00000001	Compensation to Employees	-	0.00	-	-
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
TRIAL BALANCE AS AT END OF JUNE 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-01	Headquarters				-	-
	2630203-12016052-0718019999-00000001	Receipts From Grants	380,000.00	0.00	(380,000.00)	(380,000.00)
	2630203-12016052-0718019999-00000001	Compensation to Employees	380,000.00	0.00	(380,000.00)	(380,000.00)

The National Treasury
Technical Support to the French Desk at The National Treasury
Report and Financial Statements for the Nine Months ending June 30, 2024

	ADMIN BALANCE		-	0.00	-	-
TRIAL BALANCE AS AT END OF JUNE 2024						
CLASS OF ACCOUNTS 1 DEVELOPMENT						
VOTE 1071-THE NATIONAL TREASURY						
Admin	Item	Description	Realised Exp/Rev	Estimated Exp/Rev	Balance	Deviations to Date
1084-02	Headquarters				-	-
	2630203-12016052- 0718019999-00000001	Receipts From Grants	760,000.00	0.00	(760,000.00)	(760,000.00)
	2630203-12016052- 0718019999-00000001	Compensation to Employees	760,000.00		(760,000.00)	(760,000.00)
	ADMIN BALANCE		-	0.00	-	-
VOTE TOTAL						
CLASSOF ACCOUNT TOTAL						
					-	-