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Act—

The Kisumu County Climate Change Act 2020  

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THE KISUMU COUNTY CLIMATE CHANGE ACT, 2020
No 7 of 2020

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THE KISUMU COUNTY CLIMATE CHANGE ACT, 2020

AN ACT of the County Assembly of Kisumu to provide for a regulatory framework for enhanced response to climate change, to provide for mechanisms and measures to achieve low carbon climate development, financial mechanisms for implementation of climate change adaptation activities and connected purposes.

ENACTED by the County Assembly of Kisumu as follows—

PART I—PRELIMINARY

Short title

1 This Act may be cited as the Kisumu County Climate Change Act, 2020

Interpretation

2 In this Act, unless the context otherwise requires—

“adaptation” means adjustment in natural or human systems in response to actual or expected climatic stimuli or their effects which moderates harm or exploits beneficial opportunities,

“fund administrator” means the County climate change fund administrator appointed in accordance with this Act,

“adverse effects of climate change” means changes in the physical environment or biota resulting from climate change which have significant deleterious effects on the composition, resilience or productivity of natural and managed ecosystems or on the operation of socio-economic systems or on human health and welfare,

“authorised officer” means an officer of the Department or any other person acting under the authority of or delegated to act in a particular way by the Department,

“baseline year” means a year specified by the CECM in consultation with the Advisory Committee on Climate Change to be the baseline year for purposes of this Act,

“Chief Officer” means Chief Officer responsible for the department,

"climate change" means a change in the climate system which is caused by significant changes in the concentration of greenhouse gases as a consequence of human activities and which is in addition to natural climate change that has been observed during a considerable period,
“climate finance” means monies of financing available for or mobilized by the National Government, County Government, international agencies or non-government entities to finance climate change adaptation, mitigation and intervention,

“climate variability” means variations in the average state and in other statistics of the climate beyond that of individual weather events,

“Conference of Parties” means the supreme decision-making body of the Convention,

“cogeneration” means production by industries of heat or steam and electricity from renewable biomass,

“committee” means the County Climate Change Advisory Committee established under section 7 of this Act,

“convention” means the United Nations Framework Convention on Climate Change,

“Council” means the County Climate Change Council established under section 7 of this Act,

“County” means Kisumu County,

“County Assembly” means the County Assembly of Kisumu,

“County Executive Committee Member” means the County Executive Committee Member at the time being responsible for matters related to Climate Change,

“County Government” means the County Government of Kisumu,

“Department” means the department responsible for Climate Change,

“emissions” in relation to a greenhouse gas, means the release of greenhouse gases or their precursors into the atmosphere over a specified area and period of time where the emissions are attributable to human activity,

“fund” means the climate change fund established under this Act,

“financial year” means a period of twelve months ending on 30th June each year,

“greenhouse gas” means those gaseous constituents of the atmosphere, both natural and anthropogenic, that absorb and re-emit infrared radiation,
“head of department” means a Technical Person responsible and accountable for the matter’s incidental to Climate Change and for connected purpose,

“incentive” means benefits which may be granted from time to time to stimulate investment in climate change initiatives,

“lead agency” means any department, agency, authority in which the functions of control or management of any segment of the environment are vested,

“mitigation” means efforts that seek to prevent or reduce the increase of atmospheric greenhouse gas concentrations by limiting current or future emissions and enhancing potential sinks for green-house gases,

“protocol” means the original draft of a diplomatic document, especially of the terms of a treaty agreed to in conference and signed by the parties

“REDD++” means reducing emissions from deforestation and forest degradation incentivizes

“resilience” means the ability of a system and its component parts to absorb, accommodate, or recover from adverse effects of climate change in a timely and efficient manner through ensuring the preservation, restoration, or improvement of the essential basic structures and functions of that system,

“officer responsible” means a person appointed in writing as an executive head of a lead agency or relevant county department,

“sink” means any process, activity or mechanism which removes a greenhouse gas, an aerosol or a precursor of a greenhouse gas from the atmosphere,

“technical working group” means a group of experts from various institutions who work together on climate change initiatives in Kisumu county,

“village” means decentralized unit in accordance to section 48 of the County Government Act 2012

“vulnerability” means the propensity or predisposition to be adversely affected

“ward” means an electoral unit within a constituency delimited in accordance with Article 89 of the Constitution and any other relevant law
Objects and Purpose

3 The purpose of this Act is to ensure that Kisumu County takes effective and timely action to meet its obligations under the Convention and Protocol by facilitating the establishment of a mechanism to finance climate change programs and projects in the County through—

(a) mainstreaming of climate change in different sectors,

(b) initiating and coordinating financing of climate change adaptation and mitigation projects at the community level,

(c) enhancing climate finance mechanisms,

(d) facilitating community-initiated climate change adaptation and mitigation projects,

(e) coordinating collection and dissemination of climate change information to the public to create awareness and preparedness,

(f) seeking and receiving grants from the National government and relevant implementing partners,

(g) providing support to the national climate change policy and legislative framework

(h) implementing any relevant obligations of the State under international agreements related to climate change,

(i) strengthening the Climate Change Department and provide it with adequate mandate and authority to enable it to coordinate, supervise, regulate and manage all activities related to climate change,

(j) requiring lead agencies including government, departments, and agencies, private sector, and individual citizens to undertake their own respective roles in climate change response measures,

(k) Providing for procedural and administrative matters

Guiding values and principles

4 (1) In fulfilling its mandate, the County Government, the Directorate and Values and principles the Council shall act in accordance with the values and principles set out in the Constitution and any other written law

(2) The guiding values and principles of low carbon climate change resilience and development in this section shall bind the County Government and all persons when—

(a) enacting, applying or interpreting any provisions of this Act, and
(b) making or implementing public policy decisions on climate change

PART II—INSTITUTIONAL ARRANGEMENTS

Establishment of the Fund

5 (1) There is established the Kisumu County Climate Change Fund, which shall be a financing mechanism for climate change actions and interventions in the ward approved by the Climate Change Council

(2) The administration of the fund shall be done as per the Kisumu County Climate Change Fund Regulation, 2020

(3) There is established the office of the Fund Administrator which shall be administered as per the Kisumu County Climate Change Fund Regulations, 2020

Climate Change Directorate

6 (1) There shall be established, the Climate Change Directorate within the relevant Department where climate change mandate is domiciled

(2) The Directorate shall be headed by a Director of Climate Change who shall be recruited and appointed by the County Public Service Board

(3) A person shall be qualified for appointment as a Director of Climate Change if the person—

(a) is a citizen of Kenya,
(b) has a bachelor’s degree, knowledge and experience in any of the following fields—
   (i) environmental studies,
   (ii) engineering,
   (iii) meteorology,
   (iv) climatology,
   (v) law,
   (vi) economics, or
   (vii) such other relevant field as may be determined by the County Executive Committee Member in consultation with the Kisumu County Public Service Board,
(c) has at least five years’ experience at senior management level in the relevant field, and
(d) meets the requirements of Chapter Six of the Constitution
(4) The Director appointed under subsection (3) shall be responsible for the performance of specific duties and functions of the Directorate as set out in this Act.

(5) The Director shall advise the County Executive Committee Member on matters relating to legislation, policy, coordination, regulation and monitoring of climate change governance.

(6) The Directorate shall, on behalf of the Council, perform functions as may be specifically set out in this Act and in Regulations.

(7) The Directorate shall be responsible for—

   (a) advising the CECM on policy and strategic planning and all matters related to Climate Change in the County;

   (b) coordinating and monitoring the implementation of the climate change policy in collaboration with lead agencies;

   (c) planning the development of future regulatory arrangements to mitigate emissions of carbon dioxide and targeted greenhouse gases into the atmosphere and to promote the establishment, maintenance and use of greenhouse gas sinks;

   (d) providing secretarial services to the County Climate Change Council Committee;

   (e) implementing policies adopted by the Committee;

   (f) coordinating, mainstreaming and integrating climate change programmes into the sectoral strategic plans;

   (g) establishing and maintaining a relationship with County, regional and international organisations, institutions and agencies as may be appropriate for the implementation of the climate change policy and recommendations of the committee;

   (h) in collaboration with other agencies—

       (i) identifying low carbon development strategies and coordinating related measurement, reporting and verification,

       (ii) developing strategies and coordinating actions for building resilience to climate change and enhancing adaptive capacity,

       (iii) optimising the opportunities of Kisumu to mobilize climate change finance,
(i) taking measures to anticipate, prevent or minimize the causes of climate change and its adverse effects,

(j) formulating, implementing, publishing and regularly updating County policies and programmes to mitigate climate change by addressing anthropogenic emissions of greenhouse gases by sources and removals by sinks of all greenhouse gases,

(k) promoting and cooperating in the development, application and diffusion, including transfer of technologies, practices and processes that control, reduce or prevent anthropogenic emissions of greenhouse gases in all relevant sectors including energy, transport, industry, agriculture, forestry and waste management,

(l) serving as the County knowledge and information management centre for collating, verifying, refining, and disseminating knowledge and information on climate change,

(m) Supporting the preparation for adaptation to the adverse effects of climate change by developing elaborate, appropriate and integrated plans for water resources and agriculture and for rehabilitation of areas affected by drought, desertification and floods,

(n) providing analytical support on climate change to the various lead agencies,

(o) developing and implementing educational and public awareness, communication and outreach programs on climate change and its effects,

(p) creating an environment that promotes broader multi-stakeholder participation and public participation in addressing climate change and its adverse effects and developing adequate responses,

(q) assessing the performance of Climate change projects towards contribution to sustainable development,

(r) initiating programs for effective implementation of Climate change actions,

(s) considering and approving Project Design Documents and recommending to the County Executive Committee Member to present the same before the Executive for purposes of approval,
(t) establishing and managing a county registry for appropriate mitigation actions by public and private entities as well record keeping,

(u) contributing in consultation with lead agencies, preparation of the County Greenhouse Gas Inventory,

(v) carrying out climate risk assessments and studying human systems so as to identify options for mitigation and adaptation to climate change,

(w) formulating a framework strategy on climate change to serve as the basis for a program for climate change planning, research and development, extension and monitoring of activities on climate change,

(x) submitting reports and recommendations based on research and development, extension and monitoring of activities on climate change, to lead agencies for action and implementation,

(y) providing technical and financial assistance for climate change adaptation for vulnerable communities and areas,

(z) providing local communities with technical assistance, enforcement and information management in support of Climate Change Action Plans and other activity necessary to facilitate the discharge of its function

(8) In the performance of its functions, the Directorate shall have powers to—

(a) in consultation with the CECM establish ad hoc committee and working groups for specific technical support,

(b) direct any person or agency to implement climate change adaptation activities, and to require that person or agency to report on the action taken,

(c) enter upon and inspect any land, premises, building, installation or any physical structure of whatever nature to monitor and assess risk to adverse effects of climate change, and

(d) recommend to the County Executive Committee Member to seek approval of the Executive to withdraw letters of approval of Project Design Documents to a non-compliant entity

Reports

7 (1) The Directorate shall prepare an annual report on climate change and shall submit the report to County Executive Committee.
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Member for consideration and presentation before the Executive for approval and for onward submission to the Assembly by the 31st March of every year immediately following the year that is the subject of the report.

(2) The annual report shall contain information on the implementation of this Act, and of the County Climate Change Policy, including—

(a) the state of mitigation of and adaptation to the adverse effects of climate change within Kisumu,

(b) an assessment of the risks for Kisumu and the predicted impact of climate change, and

(c) an account of a failure by person or lead agencies to comply with directives issued under subsection (3)

(3) The Executive may, after consideration of the annual report, direct the County Executive Committee member to require any person or lead agency that has failed to comply with the directives of the Directorate to comply with the directive.

**County Climate Change Council**

8 (1) There is established a Council to be known as the Kisumu County Climate Change Council

(2) The Council shall comprise the following members—

(a) the Governor, who shall be the Chairperson and in his absence the deputy governor shall be the chairperson,

(b) the Committee Executive member (CECM) of the relevant department where Directorate of Climate Change is domiciled who shall be the secretary,

(c) chief officer of the department responsible for Finance and economic planning,

(d) chief officer of the department responsible for agriculture, livestock and fisheries,

(e) chairperson of the relevant committee from the County Assembly,

(f) the city manager,

(g) a representative of the private sector,
(h) a representative of the civil society organization whose activities are related to climate change, and

(i) a representative of the academic and private institutions

(3) In making these appointments to the Council, consideration has to be made to the two-thirds gender rule and the provisions of Article 27 of the Constitution shall apply

(4) A person shall be qualified for appointment under S 8(2) (g), (h) and (i) respectively if the person—

(a) is a resident of Kisumu County

(b) has knowledge and experience in any of the following fields—
   (i) environmental studies,
   (ii) engineering,
   (iii) meteorology,
   (iv) climatology,
   (v) law,
   (vi) economics, or
   (vii) such other relevant field as may be determined by the County Executive Committee Member responsible for climate change in consultation with the County Public Service Board

(c) meets the requirements of Chapter Six of the Constitution

Remuneration

9 The County Climate Change Council, Climate Change Planning Committee and the Ward Climate Planning Committee shall draw an allowance for every sitting done based on the recommended rates from the Salaries Remuneration Commission (SRC) for committees of such mandates

Functions of the Council

10 (1) The council shall—

(a) advise the Department on policy and other strategic matters relating to climate change,

(b) approve the County climate change fund,
(c) ensure coordination among institutions implementing climate change programmes so as to minimize duplication of effort,

(d) liaise with the respective Department on issues affecting climate change,

(e) identify obstacles to the implementation of climate change policies and programmes and make proposals for resolving the obstacles,

(f) act as the steering committee for climate change adaptation and mitigation projects,

(g) mainstream climate change projects, programs and activities in county planning and budgeting and ensure their approval and inclusion in the county integrated development plan,

(h) monitor disbursement,

(i) oversee budget execution,

(j) advice on partners’ collaboration and domestication and implementation of the five year National Climate Change Action Plan through Council of Governors,

(k) ensure smooth flow of information across the lead agencies,

(l) mobilize resources for climate change actions in the county, and

(m) perform any other functions that may be assigned by the Governor

(2) The Council shall in the performance of its functions be responsible for Policy on climate change

Tenure of office

11 (1) A member of council under Section 8 (2) (g), (h) and (i) shall hold office for three years and is eligible for reappointment for a further term of three years only

(2) A member of the Council may, at any time, resign their office by letter addressed to the Secretary, giving notice of at least one month

(3) The County Executive Committee Member may, at any time, with approval by the Governor remove a member of the Council on the following grounds—

(a) serious violation of this Constitution or any other law, including a contravention of Chapter Six,
(b) gross misconduct, whether in the performance of the member’s or office holder’s functions or otherwise,

(c) physical or mental incapacity to perform the functions of office,

(d) incompetence, or

(e) bankruptcy

**Filling of vacancies in the Council**

12 (1) The chairperson of the Council shall notify the Secretary of a vacancy that occurs in the membership of the Committee within one month of the office falling vacant.

(2) Where the County Executive Committee Member has been notified of a vacancy under this Section, the County Executive Committee Member shall within three months present to the Executive Committee of the notification, and appoint another person to fill that vacancy, with approval from the Governor.

**County Climate Change Planning Committee**

13 There is established a County Climate Change Planning Committee.

(2) The committee shall comprise of—

(i) Chief Officer responsible for Climate Change Directorate who shall be the Chairperson,

(ii) County Director, Climate Change who will be the Secretary,

(iii) County Director, Agriculture,

(iv) Fund Administrator (ex-officio member),

(vi) County Director, NEMA,

(vii) County Director, Economic Planning,

(viii) County Director, Environment,

(ix) County Director, Renewable energy/Industry,

(x) Representative from NGO consortium-Kisumu County,

(xii) A representative of persons living with disability,

(xiii) Representative of academia and research institutions

**Functions of committee**

14 The County Climate Change Planning Committee shall
(i) Identify county wide climate change needs and vulnerabilities

(ii) Internal and external resource mobilization

(iii) Review, prioritize and sequence projects submitted by Ward Climate Change Planning Committees based on the set criteria,

(iv) Provide additional technical support to improve the Sub County Climate and ward Climate Change Planning Committees proposals,

(v) Organize inter-ward meetings to review, refine and collate proposals from wards into a list of prospective proposals for funding

(vi) Approve the successful proposals

(vii) Forward the approved project proposals to the County Climate Change Council through the County Executive Committee Member within which Climate Change Directorate falls for funding,

(viii) Capacity build and train ward planning committees

Service

15 The County Climate Change Directorate shall serve as the Secretariat of the Planning Committee

Council Meetings

16 (1) The Planning Committee shall meet at least once every two months Council Meetings

(2) Save for the inaugural and emergency meetings which shall be held at the county headquarters, meetings of the Planning Committee shall be convened and held in the different wards on a rotational basis

(3) The quorum for meetings of the Planning Committee shall be two thirds of the members

(4) A resolution of the Planning Committee shall require an affirmative vote of more than one half of the membership present at a meeting, excluding the chairperson’s vote which shall be a casting vote

(5) In the absence of the chairperson, the vice-chairperson shall preside over a meeting, and in the absence of both the chairperson and the vice-chairperson, the members in attendance shall elect one of them to chair the meeting
(6) The Planning Committee may invites to its meetings any person that it considers will contribute to its deliberations, and the attendance and participation of such person shall be recorded in the Minutes of the Planning Committee

**Remuneration**

17 Members of the Planning Committee shall be paid such allowances as Remuneration the Salaries and Remuneration Commission may determine

**Establishment of Ward Climate Change Planning Committee**

18 (a) There shall be established a Ward Climate Change Planning Committee in each ward

*Ward climate Change Planning Committee*

(b) The Ward Climate Change Planning Committees shall—

(i) Hold consultative meetings with communities together with relevant government sectors, planners, agencies and local organizations

(ii) Participate in livelihood and resilience assessments to enable different community groups identify challenges arising from increasing climate variability

(iii) Prioritize and design investments that will promote climate change resilience,

(iv) Prepare project proposals, aggregate and coordinate Ward resilience needs

(v) Prioritize proposals and submit them to the County Climate Change Planning Committee for consideration and approval

(c) Composition of WCCPC shall be as follows

(i) Chairperson elected by members of the committee

(ii) Ward administrator (Secretary)

(iii) Village Council Administrators

(iv) Ward-County Agriculture Officer

(v) Ward-County Environment/ Water/ Climate Change Officer

(vi) Representative of Member of County Assembly
(vii) A Youth representative
(viii) A Representative of the Marginalized Gender
(ix) A representative of the Community based Organizations actively operating in the ward on climate change actions
(x) A representative of people living with disability (PWDs)
(xi) A member of the Ward with relevant experience on matters climate change
(xii) National Government representative from the Department of Interior (as Ex-officio member)

(d) For appointment to the Committee a member shall,

(i) Member of the committee must fulfill requirement of Chapter Six of the Kenya Constitution 2010
(ii) Shall have basic knowledge of climate change
(iii) Shall have a minimum basic education, preferably form four or its equivalent
(iv) Shall be committed persons willing to serve the community
(v) A resident of the given Ward Members nominated from the Community under this section 17(b) (vii – ix) shall be subjected to public vetting facilitated by the Sub-County Climate Change/Environment officer

(e) The Ward Climate Change Planning Committee member will serve for a period of three years renewable once subject to performance
(f) The allocation of County Climate Change Fund to various projects in the Ward and County levels shall be done by the County climate change council using agreed criteria
(g) Members of the Ward Planning Committee shall be paid such allowances as the Salaries and Remuneration Commission may determine
(h) Removal of a member from the Ward Climate Change Planning Committee shall be in accordance with Chapter Six of the Constitution of Kenya
Frequency of meetings

19 (a) The Ward Planning Committee shall meet at least once in every quarter

Period of meetings

(b) Save for the inaugural and emergency meetings, which shall be held at the ward headquarters, regular meetings of the Ward Planning Committee shall be convened and held in the different locations of the ward on a rotational basis

(c) The quorum for meetings of the Ward Planning Committee shall be two thirds of the members

(d) A resolution of the Ward Planning Committee shall require an affirmative vote of more than one half of the membership present at a meeting, excluding the chairperson’s vote which shall be a casting vote

(e) In the absence of the chairperson, the vice chairperson shall preside over a meeting, and in the absence of both the chairperson and the vice-chairperson, the members in attendance shall elect one of them to chair the meeting

(f) Regular meetings of the Ward Planning Committee shall be scheduled in such a manner as to ensure that resolutions thereof are available in time for the next regular meeting of the Planning Committee

PART III – COUNTY CLIMATE CHANGE RESPONSE MEASURES AND ACTIONS

Framework Strategy and Program on Climate Change

20 (1) The Department shall, within six months, from the coming into force of this Act, develop a Framework Strategy on Climate Change

(2) The Framework Strategy shall serve as the basis for a program for climate change planning, research and development, extension, and monitoring of activities to protect vulnerable communities from the adverse effects of climate change

(3) The Department shall in developing the Framework Strategy, consult with the stakeholders and shall consider—

(a) climate change vulnerabilities,

(b) specific adaptation needs to the vulnerable communities,
(c) potential for mitigation, and
(d) best practices in handling climate change matters

(4) The Framework Strategy shall be reviewed every three years, or as may be deemed necessary

(5) The Framework Strategy shall contain information on the following—

(a) county priorities,
(b) impact, vulnerability and adaptation assessments,
(c) compliance with international obligations,
(d) research and development,
(e) database development and management,
(f) academic programs, capability building and mainstreaming,
(g) advocacy and information dissemination monitoring and evaluation, and
(h) gender mainstreaming

County Climate Change Action Plan

21 (1) The Executive Committee Member shall in consultation with the Council Committee and relevant sectors and through a participatory process involving relevant stakeholders, formulate a County Climate Change Action Plan

(2) Every County Climate Change Action Plan shall be for a period of five years and shall run concurrently with the current National Climate Change Action Plan

(3) Without prejudice to the provisions of subsection (1), the Executive Committee Member shall within one year of the coming into force of this Act coordinate development of an interim County Climate Change Action Plan for the remainder of the period of the current National Climate Change Action Plan

(4) The County Climate Change Action Plan shall be reviewed and updated every five years through the same participatory process as the one followed in its formulation

(5) The components of the County Climate Change Action Plan include,
(a) be aligned to the current National Climate Change Action Plan and respond to the specific needs and circumstances of the County,

(b) assessment of the county impact of climate change,

(c) identification of the most vulnerable communities or areas, including ecosystems to the impacts of climate change, variability and extremes,

(d) identification of differential impacts of climate change on men, women and children,

(e) assessment and management of risk and vulnerability,

(f) identification of Greenhouse gases mitigation potentials,

(g) statement of measures to conserve and enhance sinks and reservoirs of greenhouse gases, including forests,

(h) statement of the strategies, policies and actions for adapting to climate change, and

(i) Identification of options, prioritization of appropriate adaptation measures for joint projects of County and Local Communities

(j) articulate a climate change response implementation plan informed by the climate change needs and response assessment, and specifying measures and mechanisms for

(i) guiding the county toward the achievement of low carbon climate resilient sustainable development,

(ii) mainstreaming climate change into county development plans, programmes, strategies and projects,

(iii) adaptation to and mitigation against climate change,

(iv) enhancing research, capacity building and knowledge management on climate change and climate change response

(v) enhancing public awareness for effective participation in climate change response,

(vi) monitoring, evaluation and periodic review to integrate learning and best practice in the implementation of the County Climate Change Action Plan
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Approval of County Climate Change Action Plan

22 The County Climate Change Action Plan shall be approved by the Council and laid before the County Assembly for adoption.

Biennial review of County Climate Change Action Plan

23 The Planning Committee shall undertake a biennial review of the implementation of the County Climate Change Action Plan and report to the Steering Committee.

Local Communities Climate Change Action Plan

24 (1) The Local Communities Climate Change Action Plan referred to in subsection (1) shall be consistent with the Framework Strategy referred to in section 19 and the County Climate Change Action Plan referred to in section 20.

(2) The County government shall be responsible for developing, planning and implementation of climate change action plans which shall apply to the whole county or any part of the county and different action plans may apply in respect of different parts in the county.

(3) The Local Communities Climate Change Action Plan shall in addition to the requirement of subsections (2) include—

(a) an assessment of the current and predicted impact of climate change on the areas under the jurisdiction of the local communities,

(b) a vulnerability impact assessment of climate change on the areas under the jurisdiction of the local communities, and

(c) a statement of the strategies, policies and actions for adapting to climate change.

(4) The local communities shall furnish the Department with a copy of their action plans and all subsequent amendments, modifications and revisions, within one month from their adoption.

(5) Local communities shall regularly update their respective action plans to reflect changing social, economic and environmental conditions.

(6) The County Secretary shall designate an officer to be responsible for the implementation of the Local Communities Climate Change Action Plan.
Mitigation and adaptation measures by multiple sectors

25 (1) The officers responsible for the sectors shall constitute a Forum referred to as the Multi-Sectoral Forum on Climate Change

(2) The Forum shall be responsible for addressing climate change mitigation and adaptation matters that cut across all the sectors, and in particular, shall—

(a) manage and coordinate issues related to the transfer, deployment and diffusion of technology,

(b) undertake capacity development for technology transfer,

(c) provide support for research and development and accurate data for timely weather monitoring and dissemination of information,

(d) enforce monitoring of the carbon footprint,

(e) establish social protection mechanisms to ensure that vulnerable groups and communities are empowered to effectively and adequately adapt to the impacts of climate change,

(f) support and promote vulnerable groups to engage in sustainable adaptation mechanisms to cope with climate change impacts, and

(g) integrate issues related to climate change into economic policies and action plans that address the needs of vulnerable groups

(3) The Forum shall in the performance of its functions be responsible to the County Climate Council

Records

26 (1) A person or entity that carries on an activity in a sector specified under this Part shall collect data and keep records of—

(a) the emission of greenhouse gases into the atmosphere,

(b) the removal of greenhouse gases to a sink in the County, and (c) such other matters as may be prescribed by regulation

(2) A person or entity referred to in subsection (1) shall submit—

(a) records for verification by a registered verifier, and

(b) the verified records annually to the Directorate

Mitigation by Lead Agencies

27 (1) Mitigation of greenhouse gas emissions shall be undertaken—
(a) in sector specific approach for matters that are specific to lead agencies, or
(b) in a multi sector approach for matters on climate change that cut across all lead agencies

(2) A person or entity shall comply with the minimum climate mitigation and compatibility standards, measures and performance levels established by the officer responsible for the lead agencies for—
   (a) agriculture, livestock and fisheries,
   (b) land use,
   (c) forestry,
   (d) wetland,
   (e) waste management,
   (f) works and transport,
   (g) energy, and (h) industry

(3) The activities to which subsection (2) applies shall include—
   (a) crop farming, livestock keeping, fisheries and irrigation,
   (b) land use planning and zoning,
   (c) wetlands conservation, afforestation and solid waste management,
   (d) infrastructure development, and
   (e) promotion of green energy technologies and clean industrial processes

(4) The officer responsible shall prepare and implement a carbon dioxide emission and targeted greenhouse gas emission mitigation action plan in accordance with this subsection.

(5) The mitigation plan referred to in subsection (4) shall provide for mechanisms to—
   (a) reduce the production of carbon dioxide and other targeted greenhouse gases, and
   (b) increase the capture of carbon dioxide or other targeted greenhouse gases in a sink, and identify ways for participating in climate change related activities
Mitigation in land use

28 (1) The officer responsible shall—

(a) promote and enforce urban, peri-urban and rural planning of settlements,

(b) control and monitor land development and other land-use changes in a sustainable manner so as to better manage Greenhouse gas sources and sinks,

(c) demarcate areas reserved for industrial use and other land development,

(d) promote human resource development in land management and regulate activities on land, and

(e) establish and update climate change strategies on mitigation

Mitigation and Adaptation in forestry

29 (1) The officer responsible shall —

(a) establish forest plantations through afforestation and reforestation programmes in non-forested areas and intensify afforestation and reforestation efforts in other areas,

(b) develop strategies for protecting and promoting carbon sinks,

(c) promote strategies for effective forest management,

(d) conserve the existing forests and implement REDD+ programmes,

(e) set-up mechanisms to regulate the implementation of REDD+ projects and the set-up of equitable benefit sharing schemes,

(f) develop and implement policies that address challenges associated with increased unit productivity in plantation forestry, and

(g) introduce improved seeds and drought-resistant, ecologically appropriate, fast-growing tree species as part of the process of technology transfer in forestry

(2) For purposes of subsection (1) the officer responsible shall —

(a) ensure that the forest sector continues providing ecosystem services in mitigation of climate change while supporting sustainable development needs of the county,

(b) provide technology transfer and capacity building to the public and in particular to forest product-dependent communities,
(c) provide incentives for farmers to establish commercial woodlot plantations, including peri-urban plantations, and
(d) implement a data collection system for supporting research and monitoring the status of the forests in terms of acreage extent, distribution and species biodiversity

(3) The officer responsible shall –

(a) implement the relevant national forestry policy to reduce deforestation and forest degradation,
(b) promote afforestation and reforestation programmes implemented by county government, institutions, households, community, the private sector and civil society,
(c) promote and encourage efficient biomass energy production and utilization technologies to reduce biomass consumption,
(d) encourage agro-forestry, which will enable poor rural households to meet their subsistence and energy needs, and
(e) undertake forestry research and promote conservation and restoration of forest ecosystems critically threatened by climate change

Mitigation and Adaptation in Wetlands

30 (1) The officer responsible for promoting a balance between conservation and sustainable use of wetlands to reduce Greenhouse gas emissions

(2) For purposes of subsection (1), the officer responsible shall–

(a) promote and intensify wetland protection and restoration in order to enhance sinks of greenhouse gases, and

(b) promote sustainable use of wetlands

(3) (1) The officer responsible shall –

(a) promote wetland conservation and restoration of degraded wetlands,
(b) implement the relevant national wetland policy to prevent wetland degradation and encroachment,
(c) promote collaborative and participatory management of wetland resources with communities, and
(d) collaborate in undertaking research on wetlands and promote conservation and restoration of ecosystems
Mitigation in agriculture

31 (1) The officer responsible shall mainstream climate change mitigation matters in order to –
(a) promote climate smart agriculture practices, and
(b) ensure resilient, productive and sustainable agricultural systems with reduced greenhouse gas emissions

(2) For purposes of subsection (1) the officer responsible shall promote and encourage –
(a) conservation agriculture, ecologically compatible cropping systems and agricultural practices to increase greenhouse gas sinks,
(b) the sustainable management of grazing fields to reduce greenhouse gas emissions from soil and land degradation, and
(c) the sustainable utilization of agricultural products

Mitigation in energy generation

32 (1) The officer responsible shall promote the use of renewable energy and the development of new clean energy technologies in order to reduce greenhouse gas emissions

(2) For purposes of subsection (1), the officer responsible shall –
(a) promote investment in clean energy generation under public–private partnerships,
(b) ensure resilient, productive and sustainable agricultural systems with reduced greenhouse gas emissions,
(c) promote and encourage cogeneration,
(d) provide incentives and other benefits to private sector companies who invest in cleaner energy generation,
(e) promote the use of alternative renewable energy sources such as solar, biomass, wind, biofuels and their associated technologies,
(f) promote hydroelectric and geothermal power generation systems,
(g) promote the use of combined-cycle gas turbines in cases where there is a shortfall in renewable energy power generation systems, and
(h) Coordinate with relevant departments and other agencies to regulate oil and gas and the use of fossil fuels to reduce greenhouse gas emissions
(3) For purposes of subsection (2) (h), the officer responsible shall in consultation with lead agencies prescribe—

(a) the standards of refining and maximum permissible content of sulphur and other targeted greenhouse gas pollutants in all fuel for use in road, water bodies and air transport and power generation plants

(4) (a) The officer responsible shall promote sustainable energy access and utilization as a means of sustainable development

(b) The officer responsible shall in the performance of the responsibilities in subsection (1)—

(i) promote diversification of energy sources by encouraging use of alternative renewable energy sources such as solar, biomass, mini-hydro, geothermal and wind,

(ii) promote energy-efficient firewood cook stoves, solar and liquefied petroleum gas cookers,

(iii) conduct research to determine the potential impacts of climate change on the power supply chain

Mitigation in energy utilization

33 (1) The officer responsible shall promote conservation and efficient utilization of energy to reduce Greenhouse gas emissions and encourage the use of alternative fuels

(2) The officer responsible shall in the performance of the responsibilities in subsection (1)—

(a) promote the development of energy conservation and efficiency projects in all sectors,

(b) liaise with relevant agencies to enforce building codes with the aim of reducing energy wastages and encouraging designs that maximize the use of natural light,

(c) promote the use of energy-efficient technologies such as compact florescent lamps and other commercially available high-efficiency lamps,

(d) promote efficient firewood or charcoal stoves and solar and LPG cookers, and address the high upfront costs of acquiring these technologies through household subsidies or tax waivers, and
(e) advise on alternative clean energy sources and efficient appliances for energy use, management and conservation in order to reduce deforestation

Mitigation and Adaptation in works and transport

34 (1) The officer responsible shall in consultation with relevant departments, authorities and agencies—
(a) develop and implement a county transport policy and plan that addresses greenhouse gas mitigation matters,
(b) effect a gradual shift from the use of gasoline and diesel fuels,
(c) use of less carbon-intensive fuels such as compressed natural gas and ethanol in vehicles,
(d) promote modes of transport that take greenhouse gas emission reduction into account, and
(e) prescribe minimum climate proofed building standards and performance levels

(2) The officer responsible shall in the performance of the responsibilities in subsection (1)—
(a) improve road infrastructure, and traffic management in urban centres to reduce traffic congestion and greenhouse gas emissions,
(b) promote private sector investment in the biofuel industry, and
(c) establish and implement standards for emissions by vehicles

(3) For purposes of subsection (1) (d), minimum climate proved building standards shall address the design and performance requirements for—
(a) insulation to be used in roof and external walls,
(b) glazing systems,
(c) cooling, heating and ventilation systems,
(d) internal lighting and external security lighting,
(e) energy efficient technologies, and
(f) certification of building designs and all other technical matters necessary to give effect to mitigation of emission of carbon dioxide and other targeted greenhouse gases from buildings
(4) The Climate proofed Building Standards shall be complementary with the existing laws relating to building standards.

(5) (a) The officer responsible shall, in collaboration with implementing agencies, on the basis of insights from climate predictions, develop an integrated planning and management system for transport and other physical infrastructure.

(b) The officer responsible shall in the performance of the responsibilities in subsection (1) —

(i) establish and enforce climate change resilient standards for transport and infrastructure and a monitoring and reporting system on the implementation of the standards,
(ii) encourage the integration of climate change into transport and infrastructure development strategies,
(iii) promote and encourage water catchment protection in transport infrastructure development and maintenance, and
(iv) in liaison with relevant agency, conduct geo-technical site investigations to determine the appropriateness for climateproof infrastructural development.

Mitigation in waste management

35 (1) The officer responsible shall promote sustainable use of solid and liquid wastes for energy generation and other uses.

(2) The officer responsible for shall in the performance of the responsibilities in subsection (1) —

(a) promote and encourage waste-to-energy programs to reduce greenhouse gas emissions and increase energy generation and access,

(b) promote proper disposal and sustainable use of wastes, including sorting and composting wastes,

(c) promote the gasification and incineration of large quantities of waste to generate thermal energy or electricity, and

(d) promote the use of biodegradable wastes for production of biogas.

Mitigation in Industries

36 (1) The officer responsible shall promote cleaner production processes in industries to reduce the increase in Greenhouse gas emissions.
(2) The officer responsible shall in the performance of the responsibilities in subsection (1) –
   (a) promote new technologies in industries,
   (b) promote use of alternative fuels for lime kilns, and
   (c) consult with other relevant stakeholders to regulate and enforce emission reduction in industries

**Adaptation to climate change**

37 (1) Adaptation to climate change shall be undertaken –
   (a) in a sector specific approach for matters that are specific to the lead agency, or
   (b) in a multi sector approach for matters that cut across all lead agencies

(2) A person or entity shall comply with the adaptation and compatibility standards, measures and performance levels established by the officer responsible of the lead agency responsible for –
   (a) agriculture, livestock, fisheries and irrigation
   (b) water,
   (c) works and transport,
   (d) forestry,
   (e) wetlands,
   (f) biodiversity and ecosystems services,
   (g) health,
   (h) energy,
   (i) wildlife and tourism,
   (j) human settlements and social infrastructure, and
   (k) disaster risk management

(3) The activities to which subsection (2) applies shall include –
   (a) building and civil works,
   (b) mining,
   (c) agriculture and livestock,
   (d) manufacturing,
(e) forestry,
(f) fisheries,
(g) energy,
(h) transport, and
(i) any related activity

(4) Any person or entity intending to undertake any activity referred to in subsection (3) shall submit to the Department a plan on reasonable endeavors to—
(a) adapt to climate induced natural events including—
(i) flooding and drought,
(ii) landslides,
(iii) vector borne diseases,
(iv) changes in agricultural yields,
(v) changes in livestock production,
(vi) food security,
(vii) climate induced migration,
(viii) climate impacts on cities and towns,
(ix) water and sanitation,
(x) pests and diseases, (xi) any other related events
(b) identify ways to participate in
(i) flooding and drought,
(ii) community-based tree planting,
(iii) agricultural intervention,
(iv) human settlement and migration, (v) protection of water bodies and wetlands, and (vi) any other related programs

(5) The officer responsible a ministry, department or agency of government responsible for a sector referred to in subsection (2) shall prepare an adaptation action plan in accordance with this section
(6) The adaptation action plan referred to in subsections (5) shall provide for mechanisms to—

(a) manage climate change compatible and adaptive measures or activities,

(b) assess the cost of implementing adaptation programs, and

(c) any other related events,

(d) identify ways to participate in—

(i) community-based tree planting,

(ii) agricultural intervention,

(iii) human settlement and migration, (iv) protection of water bodies and wetlands, and (v) any other related programs

(7) The officer responsible for a ministry, department or agency of government responsible for a sector referred to in subsection (2) shall prepare an adaptation action plan in accordance with subsection (6)

**Functions of officer**

38 (1) The officer responsible shall—

(a) promote climate change adaptation strategies that enhance resilient, productive and sustainable agricultural systems, and

(b) promote value addition and improve food storage and management systems in order to ensure food security as a factor of resilience

(2) The officer responsible shall in the performance of the responsibilities in subsection (1)—

(a) promote and encourage climate smart agriculture practices

(b) promote and encourage highly adaptive and productive livestock breeds,

(c) promote and encourage conservation agriculture and ecologically adaptable cropping systems to increase resilience to the impacts of climate change,

(d) promote sustainable management of rangelands and pastures through integrated rangeland management to avoid land degradation and deforestation,
(e) promote sustainable use of water through efficient irrigation practices,

(f) improve food security and household incomes through diversification of agriculture, improved post-harvest handling (storage and value addition) in order to mitigate rising climate related losses,

(g) support community-based adaptation strategies through extension services and improved systems for conveying timely climate information to rural populations, and

(h) develop innovative insurance schemes to insure farmers against crop failure due to droughts, pests, floods and other weather related events and to facilitate access to credit by farmers, respectively

Adaptation in water management

39 (1) The officer responsible shall develop and implement measures for sustainable and long-term conservation, access and effective utilization and management of water resources

(2) The officer responsible shall in the performance of the responsibilities in subsection (1)-

(a) promote and encourage water harvesting and efficient water utilization in households and institutions,

(b) ensure availability of water for production in water dependent sectors in order to increase their resilience to climate change impacts,

(c) promote and strengthen the conservation and protection against degradation of watersheds, water catchment areas, river banks and water bodies,

(d) promote Integrated Water Resources Management including underground water resources and contingency planning for extreme events such as floods and drought,

(e) strengthen trans-boundary cooperation regarding water resources management,

(f) support institutional and human capacity building in water resource use, development and management, and

(g) establish water resource monitoring networks and flood early warning systems
Adaptation in fisheries and aquaculture

40 (1) The officer responsible shall promote integrated fisheries and aquaculture resource management in order to ensure sustainable fisheries production

(2) The officer responsible shall in the performance of the responsibilities in subsection (1)—

(a) promote and encourage climate change resilient fishing practices,

(b) promote sustainable fish farming as a means of economic diversification and enhancing the resilience of the fishing industry to the impacts of climate change,

(c) promote and encourage collaborative and participatory management of aquatic ecosystems,

(d) promote awareness on the impacts of climate change on fisheries amongst the various stakeholders, such as local communities, resource managers and policy makers,

(e) provide economic incentives to diversify livelihood options in order to reduce dependence on climate-sensitive fisheries resources,

(f) promote biological engineering and restoration of stress-tolerant organisms, and

(g) improve and strengthen trans-boundary cooperation regarding fisheries ecosystems

Adaptation in Biodiversity and Ecosystem Services

41 (1) The officer responsible shall address the challenges posed by climate change impacts on biodiversity and ecosystems to ensure ecosystem health and provision of ecosystem services crucial to sustainable and resilient development

(2) The officer responsible shall in the performance of the responsibilities in subsection (1)—

(a) identify biodiversity hotspots where only restricted development should be allowed,

(b) establish programmes and systems for sustainable land management in fragile ecosystems, such as grazing fields and hilly ecosystems,

(c) promote collaborative management and sustainable use of biodiversity and ecosystems with communities,
(d) promote valuation and payment for ecosystem services and streamline other ecosystem benefit-sharing schemes,

(e) restrict activities within protected areas and the vicinity in order to protect the integrity of the ecosystem, and

(f) build capacity for monitoring the impacts of climate change on biodiversity, ecosystems and ecosystem services

**Adaptation in health**

42 (1) The officer responsible shall establish adaptive mechanisms and early warning systems for diseases related to climate change

(2) The officer responsible shall in the performance of the responsibilities in (1)—

(a) conduct vulnerability assessments of the health sector to climate change impacts,

(b) develop contingency plans for health systems that are resilient to climate change,

(c) assess the impacts of climate change on human health,

(d) develop a system for the collection, management, storage and dissemination of health information,

(e) conduct surveillance of disease outbreaks and provide rapid responses to control epidemics, and

(f) conduct awareness campaigns for health workers on the relationship between climate change and human health

**Adaptation in wildlife and tourism**

43 (1) The officer responsible shall in consultation with relevant lead agencies develop a County wildlife adaptation strategy

(2) The officer responsible shall in consultation with the relevant agencies in the performance of the responsibilities in subsection (1)—

(a) conserve wildlife resources and plan for improved resilience of tourism resources and infrastructure to climate change,

(b) promote measures that preserve the integrity of ecosystems that provide critical wildlife habitats and host endangered species,

(c) develop best practices for the management of parks that enable wildlife to adapt to the changing climate,

(d) develop and diversify tourism products that are adaptable to climate change as a substitute for natural attractions that are affected by climate change, and
(e) develop infrastructure that is resilient to weather and support tourism by ensuring minimal damage to wildlife habitats

(3) The officer responsible shall in consultation with relevant lead agencies—
(a) promote and encourage proper planning of urban centers in order to have urban areas that are resilient to climate change,
(b) promote incorporation of adaptive measures to climate change in building codes and standards,
(c) develop housing policies, including subsidies to low-income communities,
(d) establish insurance schemes to provide reparations in regions affected by climatic disasters,
(e) disseminate climate change and early-warning information in local languages to improve community disaster preparedness,
(f) diversify economic activities to improve the resilience of rural communities dependent on agriculture and livestock rearing, and
(g) create green belts to improve the microclimate

(4) The officer responsible shall ensure preparedness for risks, hazards and disasters induced by climate change

(5) The officer responsible shall in the performance of the responsibilities in subsection (1)—
(a) develop and implement a climate change–induced disaster risk management strategy,
(b) undertake vulnerability risk mapping of the whole county,
(c) encourage formation of associations that can respond to disaster emergencies, and
(d) promote development of innovative insurance schemes for households, institutions and businesses

PART IV – PARTICIPATION IN COMMUNITY CLIMATE CHANGE PROJECTS AND ACCESS TO INFORMATION

Participation in climate change projects

44 (1) A village, ward or entity shall benefit or participate in the climate change projects in Kisumu County
(2) The Ward Climate Change Planning Committee shall provide guidelines on climate change projects indicating—
(a) the type and size of the project,
(b) the location of the project,
(c) number of beneficiaries,
(d) the anticipated contribution to sustainable development goals of Kisumu County, and
(e) the anticipated total amount of greenhouse gas reduction if the project is on mitigation
(3) The project brief shall be in the form prescribed in Schedule 1

Project brief

45 (1) The Ward Climate Change Planning Committee shall, within thirty days after receipt of the project brief submitted under section 40, assess the viability of the intended project brief and where the Committee is satisfied that the intended project is viable it shall recommend that the Village or the Community submit to the Ward Climate Change Planning Committee detailed project design document

(2) Where the Ward Climate Change Planning Committee determines that the intended project is not viable, the Department shall reject the brief and provide a feedback

(3) The village, ward or entity shall prepare and submit to the Ward Climate Change Planning Committee a project design document as prescribed by schedule 2

(4) The project design document shall contain –
(a) a description of the project,
(b) the location of the project,
(c) identification of the persons responsible for the project and any other persons working on the project activities,
(d) profiles of all institutions or individuals connected with the project,
(e) a presentation of the baseline for economic contribution,
(f) a presentation of the baseline for technology transfer,
(g) an environmental impact assessment and social impact assessment conducted in accordance with the National Environment Management Authority guidelines where applicable,
(h) evidence of public participation,

(i) financial resources available or expected to be available and the budget for the project,

(j) consultation with and approval of lead agencies where applicable,

(k) a performance monitoring plan,

(l) Project proposal submitted by end of first quarter of every financial year, and

(m) any other information as the Ward Climate Change Planning Committee may require

(5) The Ward Climate Change Planning Committee shall consider the project design document and shall, if satisfied that the proposed climate change project to which the project design document relates complies with the County requirements for establishing a climate change project in Kisumu County recommend to the Sub-County Climate Change Committee to assess, make recommendation and forward to the Council.

(6) The County Climate Change Planning Committee may, on consideration of the project design document, if satisfied that it does not comply with the County requirements for establishing a climate change project in Kisumu, issue a letter of advise.

(7) The County Climate Change Planning Committee shall, not more than sixty (60) days after receipt of a recommendation, assess, give technical recommendation and then forward to the Council for the issue of a letter of approval, in consultation with the Council and on being satisfied that the applicant meets the prescribed requirements, issue a letter of approval to the applicant.

Approval for small scale projects

46 (1) The beneficiary shall, in submitting an application for a small scale climate change project—

(a) state the location of the land on which the proposed project is to be situated, the approximate area of the land and evidence of ownership,

(b) attach a summary of the proposed management plan for the project,

(c) attach a report on environmental impact assessment (EIA) and social impact assessment where applicable,
provide evidence of consultation with the local leaders and the community, and

(e) any other supporting document

(2) The application for a small scale climate change project shall be in a prescribed form

(3) Ward Climate Change Planning Committees shall assess and recommend the proposed small scale projects

(4) The County Executive Committee Member, in consultation with the Council shall, if not satisfied that the applicant meets the prescribed requirements, reject a recommendation to grant a letter of approval

(5) The criteria for selection of a climate change project shall be in prescribed form

Obligations of the project applicant

47 (1) A project applicant under this Act shall carry out his or her activities in accordance with the terms and conditions set out in the letter of approval and this Act

(2) A project proponent shall keep records and prepare reports relating to the project

(3) The records and reports referred to in subsection (2) shall be submitted to the Department quarterly and annually

(4) A project proponent shall, at the request of the Department, provide all information relating to the project

Monitoring and Evaluation of compliance

48 (1) The County Climate Change Planning Committee shall monitor, investigate and report on whether approved projects are in compliance with the conditions of approval or any requirement of this Act

(2) In the performance of this function, the Climate Change Inspectors shall have powers necessary for purposes of monitoring and investigation including—

(a) the power to enter premises of any entity and make an enquiry,

(b) at a reasonable hour, enter any private land or premises to make an inspection,

(c) take photographs, films or videos,

(d) carry out tests on machinery, facilities and equipment,
(e) take and remove samples,
(f) identify and remove anything that may be evidence of noncompliance with this Act

(3) Where the Department is satisfied that an approved project contravenes a requirement of this Act, it may—
(a) recommend to the County Executive Committee Member to revoke the approval of the project,
(b) recommend to the County Executive Committee Member to suspend the operations of the project, or
(c) direct the beneficiaries to comply with the condition or requirement of this Act

(4) A climate change project whose approval has been revoked may be struck off the register by the executive board on recommendation of the County Executive Committee Member

(5) A recommendation for cancellation from the register shall state the reasons for the recommendation and shall be accompanied by a copy of the revocation of approval

(6) A climate change project which has been cancelled from the register shall not benefit from the County climate change fund until it meets the compliance standards

(7) The authorized officer shall before entering premises for purposes of subsection (2) present to the management of the premises an identity card—
(a) stating the name of the authorized officer,
(b) containing a photograph of the authorized officer
(c) stating that the person whose name and photograph appears on the card is an authorized officer for the purposes of this Act

(8) A person who—
(a) refuses to give access to the authorized officer of the Department who has requested access to any land,
(b) hinders the execution by the Department of the duties under this Act,
(c) fails or refuses to give information lawfully required by the Department, or
(d) gives false or misleading information to the Department, commits an offence and is liable, on conviction, to a fine not exceeding Five
hundred and fifty thousand or to imprisonment for a period not exceeding five years, or both

Register of approvals

49 (1) The Department shall cause to be compiled and maintained a register of approvals showing, in respect of each approval, such particulars as may be in prescribed form

(2) The register shall be kept in the office of the head of Department and shall, at all reasonable times, upon request

Values and principles to apply to planning and implementation

50 The planning and implementation of climate response in the county shall be informed by the values and principles specified in section 4 of this Act

County strategy for climate change education and public awareness

51 (1) Within one year of this Act coming into force, the Planning Committee shall develop a comprehensive county strategy for public education and awareness creation on climate change

(2) The strategy shall be developed through a participatory process involving all stakeholders in the county, and validated at public meetings organized by Ward Planning Committees in every ward

(3) The strategy shall be approved by the Steering Committee and its implementation mainstreamed into the County Climate Change Action Plan

Public sensitization to precede formulation of climate change response

52 (1) Notwithstanding the provisions of section 49(3) the Planning Committee and Ward Planning Committees shall ensure that the development of any climate change response programme, plan, project or activity in the county is preceded by comprehensive campaign of public sensitization and awareness creation to facilitate informed public participation

(2) The Planning Committee and the Ward Planning Committees shall report to the Steering Committee on public sensitization campaigns undertaken with reference to every climate change response programme, plan, project or activity in the county and demonstrate how the sensitization has made impact on the threshold of decision making
(3) The report on public sensitization and awareness creation on climate change programmes, plans, projects and activities shall be included in the reports of the Steering Committee under sections 31 and 36 of this Act.

**Capacity building for effective public participation**

53 (1) The Steering Committee shall ensure that the Planning Committee and Ward Planning Committees implement comprehensive programmes of capacity building to equip individual citizens and communities in the county for effective participation in climate change governance and response.

(2) The Planning Committee and Ward Planning Committees shall support and facilitate communities to establish Community-Based Organizations and other frameworks for mobilization and engagement with climate governance and response issues in the county.

**Access to information**

54 (1) The Steering Committee, the Planning Committee, the Ward Planning Committee shall publish, publicise and ensure access to all important climate change information in their possession.

(2) The Directorate shall ensure that the information under subsection (1) is available at the County Climate Change Resource and Knowledge management Center.

**PART V – MEASURING, REPORTING AND VERIFICATION**

**Measurement of emissions and removals of greenhouse gases**

55 (1) The targeted greenhouse gas emissions, reductions of such emissions and removals of targeted greenhouse gases from the atmosphere shall be measured or calculated in tonnes of carbon dioxide equivalent.

(2) The amount of emissions and removals of a greenhouse gas for a period shall be determined every two years in accordance with international reporting practice under the Convention.

(3) The net emissions for a period, in relation to a targeted greenhouse gas, means the amount of emissions of that gas for the period reduced by the amount for the period of removals of that gas.

(4) The measurements of the County reference level, the targets, emissions, removals and net emissions shall include sub-measurements to
differentiate the measurements of each lead agency in the County measurements

(5) A lead agency shall have a baseline emission of carbon dioxide and targeted greenhouse gases

(6) The standard format for requirements and methodologies for measurement of emissions and removals of greenhouse gases shall be in prescribed form (Schedule 5) provided for in the regulations

County reference level

56 (1) The County reference level is the aggregate amount of—

(a) net emissions of carbon dioxide for the baseline year, and

(b) net emissions of each of the other targeted greenhouse gases for the baseline year and increased every calendar year following the baseline year by the percent of growth in gross domestic product

(2) The County Executive Committee Member shall determine the County reference level and targets for County net carbon dioxide emission and County net emissions of targeted greenhouse gases for each year, including targets for each of the lead agencies

(3) The County reference level in subsection (2) shall be determined in consultation with the Department, the County Environment Policy Committee, County Climate Change Council and the lead agencies and be carried out in accordance with international practice or under the Convention

(4) The County Executive Committee Member, shall revise the targets for County emissions of carbon dioxide and targeted greenhouse gases every three years

(5) The County reference level shall be published in the Gazette

County reporting

57 (1) The Director of Climate Change shall cause to be prepared and delivered to the Council for its review annually, the County reports prescribed under subsection (5)

(2) The Council shall review the report within three months of receiving the report and if satisfied with the content, authorize the County Executive Committee Member to sign the County reports and forward them to the Climate Change Directorate in the discharge of the County obligations under the Convention
(3) If the Council is not satisfied with a report, the Council may direct the Director to review the report and resubmit the revised version for further deliberation by the Council.

(4) The County Executive Committee Member shall table before the Assembly reports approved by the Council under subsection (2).

(5) The County communication report and bi-annual update report and such other reports required to be submitted to the Climate Change Directorate shall be prepared in accordance with the Climate Change Act, 2016.

**County and International Verifiers to be Registered**

58. (1) A person who intends to perform verification shall be registered with the Department as a registered verifier.

(2) A person registered under subsection (1), shall be a natural person.

(3) A verifier under this section shall comply with the rules prescribed under the Climate Change Act, 2016 and the processes or procedures prescribed under this Act and regulations made under this Act.

**Unregistered Verification Prohibited**

59. (1) A person shall not verify or publish any oral or written statement that appears to comprise a verification or rejection of a County record of—

   (a) emissions of carbon dioxide and other greenhouse gases into the atmosphere, or

   (b) removals of carbon dioxide and other greenhouse gases from the atmosphere to a sink in Kisumu County, unless that person is registered as a verifier under this Act.

(2) A person who contravenes subsection (1) commits an offence and shall on conviction be liable to a fine not exceeding Kenya Shillings five hundred thousand or a term of imprisonment not exceeding four years or both.

**Requirements for Registration**

60. (1) A person may apply to the head of Department for registration as a verifier if that person—

   (a) is a resident in Kenya,

   (b) meets the verifier accreditation criteria and requirements under the Convention,
(c) possesses qualifications appropriate to conduct verification, and  
(d) pay prescribed fee to the county  

(2) A person who is registered as a verifier under this section shall be issued a verifier certificate which shall expire on 31st December of each calendar year  

(3) The Council may revoke or suspend a verifier certificate issued under subsection (2) as the Council deems necessary  

PART VI — FINANCIAL PROVISIONS  

Climate Change Fund  

61 (1) The Fund shall be vested in the County Treasury in a Special Purpose Account. The County Assembly shall, in appropriating monies ensure that monies contained in the Fund is two per cent of the County’s annual budget  

(2) There shall be paid into the Fund Account—  
(a) monies appropriated from the Consolidated Fund by Law,  
(b) monies received by the Fund in the form of donations, endowments, grants and gifts, and  
(c) monies under an Act payable to the Fund  

Reporting Procedures  

62 (1) In collaboration with County Treasury, County Climate Change Fund will fully adhere to Public Financial Management Act, 2012, international Public Sector Accounting Standards and any other applicable regulations to ensure that Public Funds are utilized and reported thereafter accordingly (Schedule 6)  

(2) Any proposed amendments that may affect fund reporting must be shared with the head of treasury for appropriate guidance  

Maintenance of Financial Records  

63 (1) The Ward Climate Change Planning Committees and the County Climate Change Planning Committee shall maintain full and accurate records of their Climate Change Fund expenditures records  

Annual estimates  

64 At least three months before the commencement of each financial year, the Council shall cause to be prepared estimates of the revenue and expenditure of the Council for that year
PART VII – MISCELLANEOUS

Indemnity from personal liability

65 (1) The County Executive Committee Member, a member of staff or an authorized officer of the Department, shall not be personally liable in respect of any act done in the execution of powers or duties under this Act.

(2) Subsection (1) shall not relieve the Government of the liability to pay compensation or damages to any person for any injury, loss of property or interests caused by the exercise of any power conferred by this Act or by the failure, wholly or partially, of any works.

Offences and penalties

66 (1) A person who—
(a) without lawful excuse ignores or fails to obey any instruction issued by any member of the Council or officer or agent of the Council in exercise of the powers or the performance of the functions of the Council under this Act, or
(b) wilfully obstructs any member of the Council or officer or agent of the Council in the discharge of their lawful duties, or
(c) misrepresents, knowingly submits false or misleading information to any member of the Council or officer or agent of the Council in exercise of the powers or the performance of the functions of the Council under this Act, commits an offence and is liable, on conviction, to a fine not exceeding ten million shillings or to imprisonment for a period not exceeding five years, or to both.

(2) Where an offence under subsection (1) is committed by a body corporate, every director or officer of the body corporate who had knowledge of the commission of the offence and who did not exercise due diligence, efficiency and economy to ensure compliance with this Act, shall be guilty of an offence under subsection (1).

(3) Where an offence under subsection (1) is committed by a partnership, every partner or officer of the partnership who had knowledge of the commission of the offence and who did not exercise due diligence, efficiency and economy to ensure compliance with this Act, shall be guilty of an offence under subsection (1).
Dispute resolution

67 Any dispute that will emerge during the implementation of the legislation, will be resolved through relevant existing regulations domesticated in the county policies and laws.

PART VII—DELEGATED LEGISLATION

Regulations

68 The County Executive Committee Member may make Regulations for the better carrying into effect the provisions of this Act.

(2) Without prejudice to the general effect of subsection (1), the County Executive Committee Member may make regulations for—

(a) procedure and criteria for selection of participation in Climate Change projects,

(b) particulars of register of approvals,

(c) procedures and modalities for measurement of emissions and removals of greenhouse gases,

(d) procedures for registration of verifiers,

(e) fees payable,

(f) forms, and

(g) Participation in benefit sharing or incentive allocation mechanism

(3) The County Executive Committee Member may by regulations prescribe the fees payable for registration as a verifier.
**SHEDULE 1**

**KISUMU COUNTY GOVERNMENT**

Project Description and implementation status form

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>Ward Name</th>
<th>Sub-County</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No of Beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

Estimated Amount of GHGs abated/reduced (If on mitigation)

<table>
<thead>
<tr>
<th>Type of project</th>
<th>Project location (Sub county/ward)</th>
<th>Estimated total cost</th>
<th>Amount allocated</th>
<th>Expenditure to date</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Total</th>
</tr>
</thead>
</table>

Reasons for Variance

**SHEDULE 2**

**KISUMU COUNTY GOVERNMENT**

**Ward Climate Change Project**

Project Design template

Brief project description

Location

Person in charge/project manager
No 7

Kisumu County Climate Change

Project Cost/Budget
Baseline information
a) Population of beneficiary
b) Economic contribution
c) Contribution in technology transfer
Profile of management committee members

EIA Licence No/Evidence
Community participation (Attach list of attendance)

SCHEDULE 3

KISUMU COUNTY GOVERNMENT
Ward Climate Change Project
Project Application Form
Application form for small scale climate change projects
Project Name
Project location
Applicant/Group
Type of project
Any project done before
Project cost
Partners (name two)
List the expected adaptation/mitigation benefits from the project
1
2
3
Community Contribution
### SHEDULE 4

**KISUMU COUNTY GOVERNMENT**

Project profiling template

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>Ward Name</th>
<th>Project title and location</th>
<th>Project Priority Rank</th>
<th>Short Description and target beneficiaries</th>
<th>Justification</th>
<th>Description of proposed measures</th>
<th>Project Costs</th>
<th>Pre construction costs</th>
<th>Construction Cost</th>
<th>Additional Infrastructure</th>
<th>Design and supervision</th>
<th>Contingences</th>
<th>Total project cost</th>
<th>Estimated annual operating costs</th>
<th>Annual Maintenance Costs</th>
<th>Total Estimated costs (for the year)</th>
<th>Sources of Finance</th>
<th>Development Costs</th>
<th>Operations and maintenance costs</th>
<th>Staffing and Maintenance Arrangements</th>
<th>Relationship with other Projects</th>
<th>Project timeframe (period of implementation)</th>
</tr>
</thead>
</table>

### SHEDULE 5

**MEASUREMENT OF EMISSIONS AND REMOVALS OF GREENHOUSE GASES REPORTING TEMPLATE**

(Shall be reported as per the reporting tool developed by National Climate Change Directorate- CCD)

### SHEDULE 6

**FINANCIAL REPORTING TEMPLATE**
Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

1 FINANCIAL STATEMENTS

1.1 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30th JUNE

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>FY2017/2018 (KShs)</th>
<th>FY2016/2017 (KShs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue from non-exchange transactions</td>
<td></td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>Public contributions and donations</td>
<td>1</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>Transfers from the County Government</td>
<td>2</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>Fines, penalties and other levies</td>
<td>3</td>
<td>xxx</td>
<td>xxx</td>
</tr>
</tbody>
</table>
### Financial Statements

#### 12 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE

<table>
<thead>
<tr>
<th>Assets</th>
<th>Note</th>
<th>FY2017/2018</th>
<th>FY2016/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td></td>
<td>KShs</td>
<td>KShs</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>10</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>Current portion of long term receivables from exchange transactions</td>
<td>11</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>Prepayments</td>
<td>12</td>
<td>xxx</td>
<td>xxx</td>
</tr>
<tr>
<td>Inventories</td>
<td>13</td>
<td>xxx</td>
<td>xxx</td>
</tr>
</tbody>
</table>

The notes set out on pages xxx to xxx form an integral part of these Financial Statements.
No 7

Konumu County Climate Change

<table>
<thead>
<tr>
<th>Non-current assets</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, plant and equipment</td>
<td>14</td>
<td>XXX</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>15</td>
<td>XXX</td>
</tr>
<tr>
<td>Long term receivables from exchange transactions</td>
<td>11</td>
<td>XXX</td>
</tr>
<tr>
<td></td>
<td></td>
<td>XXX</td>
</tr>
</tbody>
</table>

| Total assets                                   |     | XXX |

| Liabilities                                    |     | XXX |

<table>
<thead>
<tr>
<th>Current liabilities</th>
<th></th>
<th>XXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade and other payables from exchange transactions</td>
<td>16</td>
<td>XXX</td>
</tr>
<tr>
<td>Provisions</td>
<td>17</td>
<td>XXX</td>
</tr>
<tr>
<td>Current portion of borrowings</td>
<td>18</td>
<td>XXX</td>
</tr>
<tr>
<td>Employee benefit obligations</td>
<td>19</td>
<td>XXX</td>
</tr>
<tr>
<td></td>
<td></td>
<td>XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-current liabilities</th>
<th></th>
<th>XXX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-current employee benefit obligation</td>
<td>19</td>
<td>XXX</td>
</tr>
<tr>
<td>Long term portion of borrowings</td>
<td>18</td>
<td>XXX</td>
</tr>
<tr>
<td></td>
<td></td>
<td>XXX</td>
</tr>
</tbody>
</table>

| Total liabilities                              |     | XXX |

| Net assets                                     |     | XXX |
| Revolving Fund                                 |     | XXX |
| Reserves                                       |     | XXX |
| Accumulated surplus                           |     | XXX |
| **Total net assets and liabilities**           |     | XXX |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on __________ 2018 and signed by
(IPSAS 2 allows an entity to present the cash flow statement using the direct or indirect method but encourages the direct method. PSASB also recommends the use of direct method of cash flow preparation. The above illustration assumes direct method).
## No 7 Kisumu County Climate Change 2020

### 1.3 Statement of Changes in Net Assets as at 30 June

<table>
<thead>
<tr>
<th></th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance as at 1 July 2016</strong></td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>Surplus/(deficit) for the period</td>
<td>-</td>
<td>-</td>
<td>XXX</td>
</tr>
<tr>
<td>Funds received during the year</td>
<td>XXX</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Revaluation gain</td>
<td>-</td>
<td>XXX</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance as at 30 June 2017</strong></td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td><strong>Balance as at 1 July 2017</strong></td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>Surplus/(deficit) for the period</td>
<td>-</td>
<td>-</td>
<td>XXX</td>
</tr>
<tr>
<td>Funds received during the year</td>
<td>XXX</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Revaluation gain</td>
<td>-</td>
<td>XXX</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance as at 30 June 2018</strong></td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

(Provide details on the nature and purpose of reserves)

### 1.4 Statement of Cash Flows for the Year Ended 30 June

<table>
<thead>
<tr>
<th>Cash flows from operating activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>Public contributions and donations</td>
</tr>
<tr>
<td>Transfers from the County Government</td>
</tr>
<tr>
<td>Interest received</td>
</tr>
<tr>
<td>Receipts from other operating activities</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Payments</strong></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund administration expenses</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>General expenses</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>Finance cost</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td><strong>Total Payments</strong></td>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

**Net cash flows from operating activities**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>XXX</td>
</tr>
</tbody>
</table>

**Cash flows from investing activities**

<table>
<thead>
<tr>
<th></th>
<th>(xxx)</th>
<th>(xxx)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of property, plant, equipment and intangible assets</td>
<td>(xxx)</td>
<td>(xxx)</td>
</tr>
<tr>
<td>Proceeds from sale of property, plant and equipment</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>Proceeds from loan principal repayments</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>Loan disbursements paid out</td>
<td>(xxx)</td>
<td>(xxx)</td>
</tr>
</tbody>
</table>

**Net cash flows used in investing activities**

<table>
<thead>
<tr>
<th></th>
<th>(xxx)</th>
<th>(xxx)</th>
</tr>
</thead>
</table>

**Cash flows from financing activities**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from revolving fund receipts</td>
<td>XXX</td>
</tr>
<tr>
<td>Additional borrowings</td>
<td>XXX</td>
</tr>
<tr>
<td>Repayment of borrowings</td>
<td>(xxx)</td>
</tr>
</tbody>
</table>

**Net cash flows used in financing activities**

<table>
<thead>
<tr>
<th></th>
<th>(xxx)</th>
<th>(xxx)</th>
</tr>
</thead>
</table>

**Net increase/(decrease) in cash and cash equivalents**

<table>
<thead>
<tr>
<th></th>
<th>XXX</th>
<th>(xxx)</th>
</tr>
</thead>
</table>

**Cash and cash equivalents at 1 JULY**

<table>
<thead>
<tr>
<th></th>
<th>15</th>
<th>XXX</th>
</tr>
</thead>
</table>

**Cash and cash equivalents at 30 JUNE**

<table>
<thead>
<tr>
<th></th>
<th>15</th>
<th>XXX</th>
</tr>
</thead>
</table>
## Statement of Comparison of Budget and Actual Amounts for the Period Ended 30th June

<table>
<thead>
<tr>
<th></th>
<th>2020 Budget</th>
<th>2020 Actual</th>
<th>2020 Adjusted</th>
<th>2019 Budget</th>
<th>2019 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public contributions and donations</td>
<td>XXX (XXX)</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td>Transfers from County Govt</td>
<td>XXX</td>
<td>-</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td>Interest income</td>
<td>XXX</td>
<td>-</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td>Other income</td>
<td>XXX</td>
<td>-</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td>XXX (XXX)</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund administration expenses</td>
<td>XXX</td>
<td>-</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td>General expenses</td>
<td>XXX (XXX)</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td>Finance cost</td>
<td>XXX (XXX)</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td><strong>Total expenditure</strong></td>
<td>XXX (XXX)</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>(XXX)</td>
</tr>
<tr>
<td><strong>Surplus for the period</strong></td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

**Budget Notes**

1. Provide explanation of differences between actual and budgeted amounts (10% over/under) IPSAS 24 14
2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes (IPSAS 24 29)

3. Where the total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting