

THE PUBLIC FINANCE MANAGEMENT ACT
MAKUENI COUNTY CLIMATE CHANGE FUND REGULATIONS, 2015.



**THE PUBLIC FINANCE MANAGEMENT ACT
MAKUENI COUNTY CLIMATE CHANGE FUND REGULATIONS, 2015.
ARRANGEMENT OF REGULATIONS**

PART I—PRELIMINARY

1. Citation
2. Interpretation

PART II- ESTABLISHMENT AND MANAGEMENT OF THE MAKUENI COUNTY CLIMATE CHANGE FUND

3. Establishment of the climate change fund
4. Object and Purpose of the fund
5. Source of the fund
6. Expenses out of the fund
7. Establishment of the climate management board
8. Functions of the board
9. More functions of the board
10. Composition of the board
11. Disbursement of funds by the county climate change fund management board
12. Fund administrator
13. Functions of the Fund administrator
14. Accounts by the administrator
15. Relocation of funds

PART III- INSTITUTIONAL FRAMEWORK

16. Establishment of the county climate change steering committee
17. Functions of the steering committee
18. Membership of the committee
19. Establishment of county of climate change planning committee
20. The functions of county climate change planning committee
21. Management of the operational fund
22. Management of project funds
23. Planning and budgetary process
24. Hiring of professionals
25. Functions of ward climate change planning committee (WCCP), composition, selection criteria and Teams of office

PART IV- SERVICE PROVIDERS

- 26. Selection of service providers
- 27. Allocation of fund
- 28. Report allocations

PART V-DISBURSEMENT OF FUNDS

- 29. Disbursement of funds by the county climate change fund management board
- 30. Disbursement of project funds by ward climate change planning committees
- 31. Authority limits for signing project payments
- 32. Reporting procedures
- 33. Financial governance
- 34. Maintenance of records
- 35. Financial reporting.
- 36. End of year reporting
- 37. Accounts and audit
- 38. Annual report

PRELIMINARY

Citation	1. These Regulations may be cited as the Public Financial Management (Makueni County Climate Change Fund) Regulations 2015.
Interpretation	2. In these Regulations, unless the context otherwise requires; “Board” means County Climate Change Fund Board established under Regulation 7 “Fund Administrator” means a person administering the County Climate Change Fund appointed under Regulation 12 “Steering Committee” means a County Climate Change Steering Committee established under Regulation 16 “County Planning Committee” means the County Climate Change Planning Committee established to coordinate, collaborate, consolidate, sequence and plan for county climate change based on prescribed criteria “Ward Planning Committee” means the Ward Climate Change Planning Committee established to identify, prioritize and coordinate implementation of county climate change programmes and projects at ward level

PART II- ESTABLISHMENT AND MANAGEMENT OF THE MAKUENI COUNTY CLIMATE CHANGE FUND	
Establishment of the climate change fund	3. There is a Fund known as The Public Finance Management Act (Makueni County Climate Change Fund Regulations, 2015) Arrangement of regulations.
Object and Purpose of the Fund	4. (1) The object and purpose of the Fund is to provide funding for climate change activities identified in the Makueni County Integrated Development Plan and for connected purposes. (2) All monies received, savings and accruals to this Fund and any balances not spent at the end of the financial year shall be retained in the Fund to be used in subsequent years for purposes for which the fund is established.
Source of the fund	5. The fund shall consist of:- <ul style="list-style-type: none"> i. moneys appropriated by the County Assembly; ii. monies payable pursuant to the Public Finance Management Act or any other written law; iii. International Climate Finance (ICF) received directly or through the National Designated Authority, National Implementing Entity or through other agencies; iv. funds received from donors; v. funds raised by stakeholders and supporters; vi. fees and charges levied on assets or goods and services which are linked to climate change adaptation; and vii. any moneys that accrue to the Fund in any form, such as in the form of interests or any other form.
Expenses out of the fund	6. There shall be paid out of the Fund expenses incurred in pursuance of the objects and purposes of the Fund.
Establishment of the climate management Board	7. There is established a County Climate Change Fund Management Board to manage the County Climate Change Fund.

<p>Composition of the Board</p>	<p>8. (1)The Board shall comprise of-</p> <ul style="list-style-type: none"> i. a chairman, who shall not be a public officer ; ii. Chief Officer responsible for finance or a representative; iii. Chief Officer responsible for Environment; iv. Chief Officer responsible for Agriculture or representative; v. Chief Officer for responsible Health or representative; vi. Chief officer responsible for water or representative; vii. County Development Planning Officer; viii. County Drought Coordinator; ix. two representative of Faith Based Organizations; x. representative(s) of participating donors or development Partners; xi. representative of Public Benefit Organizations; and xii. two Representatives of key economic actors in the County (representing both genders). <p>(2)The Board shall be appointed through a competitive process by the Governor upon approval by County Assembly in consultation with the County Executive member responsible for Environment.</p> <p>(3) The Board shall serve for a three year term but shall be eligible for re-appointment for one more term.</p> <p>(4) Members of the Board will retire on rotational basis, with one third of the members retiring each year.</p>
<p>Functions of the Board</p>	<p>9. The functions of the Board are-</p> <ul style="list-style-type: none"> i. approve the County Climate Change Budget; ii. allocate resources, in line with the legal and constitutional requirements of equity; iii. mainstream climate change projects, programmes and activities in county planning and budgeting, and ensure their approval and inclusion in the County Integrated Development Plan ; iv. monitor disbursements; v. oversee budget execution; vi. oversee implementation of climate programmes and projects; vii. monitor and evaluate climate change programmes and projects; provide links between the steering committee, the County Treasury and County Assembly; viii. coordinate capacity building at Ward and County level; ix. be responsible for financing cross ward and cross county climate change programmes; and x. mobilize funds.

<p>Powers of the Board</p>	<p>10.The County Climate Change Fund Board shall:</p> <ul style="list-style-type: none"> (i) Receive and consolidate project and program proposals from the WCCPC and other stakeholders, (ii) Coordinate mainstreaming of the prioritized climate change interventions in County planning and budgeting process. (iii) Ensure funded projects and activities are included in the County Integrated Development Plan. (iv) Shall prepare the annual budget that is consistent with the set resource allocation criteria under the Public Finance Management Act. The budget will include total costs of planned projects, both recurrent and capital and also for administrative and supervisory services.
<p>Disbursement of funds by the County Climate Change Fund Management Board</p>	<p>11. (1)The Board shall facilitate the opening of two bank accounts for all beneficiary Ward Climate Change Planning Committees in commercial banks approved by the County Climate Change Fund Board, in compliance with any regulations issued by either the County or National Treasury.</p> <p>(2)The Ward Climate Change Planning Committees shall open two bank accounts, one for the operating expenses (sitting allowances for committee members and other administrative expenses), and the other for project funds.</p> <p>(3)Disbursements shall be made only through the approved commercial banks</p> <p>(4)Disbursed funds will only be withdrawn for use for approved projects authorized signatories to such accounts</p> <p>(5) Disbursed funds shall be approved in accordance with the County Climate Change Fund regulations</p>
<p>Fund Administrator</p>	<p>12. (1) There is a Fund Administrator who shall be appointed by the Executive Committee Member in charge of Finance to oversee the day-to-day operations of the Fund.</p>
<p>Functions of the Fund administrator</p>	<p>13.The Fund Administrator shall-</p> <ul style="list-style-type: none"> i. ensure compliance with decisions of the Board and submit regular reports; ii. ensure timely and efficient disbursement of funds to County and Ward Climate Change Planning Committees for project implementation; iii. exercise oversight of Ward and County Climate Change Committees members to ensure greater efficiency in their facilitation to community project identification and implementation processes; iv. provide the accounting function and oversight to the County Climate Change Fund; and v. any other functions the Board may decide.

<p>Accounts by the administrator</p>	<p>14. The Fund Administrator shall, before the beginning of each financial year-</p> <ul style="list-style-type: none"> a) prepare and circulate to the various levels of County Climate Change Fund planning committees a list of funds available for climate adaptation and mitigation activities in the county in order to avoid duplication and wastage. b) give details, if any, of conditional funds to target recipients. c) submit the consolidated projects on climate change to the County Executive Committee Member for Finance and Planning.
<p>Relocation of funds</p>	<p>15. (1) The Fund Administrator may in consultation with the County Climate Change Fund Board and the Steering Committee reallocate funds allocated to a project which for reasons communicated to County Climate Change Fund Board, in prescribe format (Annex A), cannot be absorbed or utilized, and such funds will not be needed for that project.</p> <p>(2) However, financial reallocations shall only be done for projects within one ward, except where it is done to address a situation declared a disaster by Executive Committee Member in charge of Finance.</p>
<p>PART III- INSTITUTIONAL FRAMEWORK</p>	
<p>Establishment of the county climate change steering committee</p>	<p>16. (1) There is established a County Climate Change Steering Committee.</p> <p>(2) The steering committee shall provide a forum comprised of the key stakeholders on climate change in the County which shall include;</p> <ul style="list-style-type: none"> (a) financing partners; (b) agents of the two levels of government; and (c) representatives of the Ward Climate Change Planning Committees.

<p>Functions of the steering committee</p>	<p>17. The functions of the Steering Committee are to :</p> <ul style="list-style-type: none"> i) provide policy co-ordination for county climate change planning and implementation in the county; ii) provide guidance on cross-ward and cross-county issues; iii) provide County Climate Change Fund with a link with the National Government and other relevant agencies including donors and other non-state financial supporters; iv) Ensure County Climate Change Fund operations and its sub-components remain aligned to projects and programmes identified and prioritized by the community based on their needs as are consistent with climate change policies, strategies and plans; v) mobilize funding for projects approved by the County Climate Change Planning Committee for the ward and county climate change approved interventions; vi) facilitate co-operation with other programs; vii) promote climate change adaptation advocacy among stakeholders in both levels of government; and viii) review and make recommendations for adjustments to intermediate objectives and outputs of the County Climate Change Fund programme on advice from the County Climate Change Planning Committee.
<p>Membership of the committee</p>	<p>18.(1) The Steering Committee comprises of -:</p> <ul style="list-style-type: none"> (i) The Governor who shall be the Chairperson; (ii) County Executive member responsible for Finance who shall be the Vice Chairperson; (iii) Two Representatives of Participating Development Partners; (iv) Two Representatives of non-state financial supporters; (v) Three Representatives of the Ward Climate Change Planning Committees; (vi) Representative of Professionals in the County; (vii) Representatives of Public Benefits Organisations (PBOs) involved in climate change activities working in the sub counties; (viii) County Executive member responsible for Agriculture; (ix) County Executive member responsible for Water and Environment; (x) County Executive member responsible for Health; (xi) Representatives of National Agencies dealing with climate change issues including National Disaster Management Agency, National Environment Management Agency, Climate Change Secretariat, Kenya Meteorological Department; and (xii) Representative of key economic actors in the county.

<p>Establishment County of Climate Change Planning Committee</p>	<p>19. (1) There is established a County Climate Change Planning Committee</p> <p>(2) The Committee shall comprise of;</p> <ul style="list-style-type: none"> i) Chief Officer responsible for environment as the Chairperson; ii) Chief Officer responsible for finance and planning, as Vice Chairperson iii) Chief officer responsible for water; iv) Chief officer responsible for Agriculture; v) Three Representatives of Ward Planning Committees; vi) County Director of Meteorological Services; vii) Two youth representatives viii) Two women representatives ix) A representative of persons with disability x) A representative of a faith based organisation xi) A Representative of key economic sectors in the county xii) A representative from a county wide NGO xiii) County Drought Coordinator ; And xiv) Other persons co-opted to provide technical advice, whether on full time basis or on need basis <p>(3) The Planning Committee will draw sitting allowances and be entitled to reimbursements for travel expenses while on official business.</p>
<p>The functions of County Climate Change Planning Committee</p>	<p>20. The County Climate Change Planning Committee shall :</p> <ul style="list-style-type: none"> i. review prioritized and sequence projects submitted by Ward Climate Change Planning Committees based on the criteria; ii. provide additional technical support where this is needed to improve the Ward Climate Change Planning Committees proposals; iii. organize inter-ward meetings to review, refine and collate proposals from wards into a County Adaptation Plan ; iv. based on the approved criteria, approve the proposals; v. forward the approved project proposals to County Climate Change FundBoard through the Fund Administrator for validation and funding; and vi. Identify county wide climate change needs and vulnerabilities, prepare project proposals and submit them to the County Climate Change FundBoard for funding. vii. To do all other functions as the committee may deem fit.

<p>Management of the Operational Fund</p>	<p>21. (1)The Steering Committee shall recommend the ratio of the annual budget to meet expenses including travel and expenses and the same shall not exceed more than 5% of the annual budget. (2) With the approval of the Executive Committee Member in charge of Finance, the Ward Climate Change Planning Committees shall maintain a bank account through which it will receive funds allocated and remitted by the County Climate Change Fund Management Board or from any other sources.</p>
<p>Management of Project Funds</p>	<p>22. Project funds will be held in a bank account managed by the County Climate Change FundBoard and used to finance implementation of approved climate change projects.</p>
<p>Planning and Budgetary Process</p>	<p>23. (1)Budget preparation process shall start at the Ward level based on approved County Integrated Development Program and guidelines issued by the County Climate Change FundManagement Board. (2)There shall be community participation process and the Ward Climate Change Planning Committees will facilitate communities to identify, prioritize, and cost the projects before submitting them to the County Climate Change Planning Committee for review and recommendation for funding to the County Climate Change FundBoard using the format as shown in Form C in the Annex. (3)The Ward Climate Change Planning Committees shall use the set criteria for identification and ranking of projects for funding</p>
<p>Hiring of professionals</p>	<p>24. Hiring of professionals and other service providers for approved and funded projects shall comply with Regulations issued under the Public Finance Management Act 2012, procurement regulations and any guidelines as may prescribed by the County Treasury.</p>

<p>Functions of Ward Climate Change Planning Committees composition, selection criterion and term of office</p>	<p>25. (a.)The Ward Climate Change Planning Committees shall :</p> <ol style="list-style-type: none"> 1) hold consultative meetings with communities together with relevant government planners, agencies and local organizations; 2) Conduct participatory livelihood and local economy resilience assessments. These assessments shall enable different groups, within the wider community, to identify what improves or undermines their ability to manage challenges arising from increasing climate variability and long-term change.; 3) use the findings to prioritize and design investments that will promote climate change resilience, growth and adaptive livelihoods based on agreed criteria; 4) prepare programme and project proposals, aggregate and coordinate sub-ward resilience needs and priorities identified and prioritized through community participation; and 5) Prioritize proposals and submit them to the County Climate Change Planning Committee for consideration and approval and forwarded to the County Climate Change FundBoard for funding. See the template in Annex 2. <p>(b) composition of WCCPC shall be as follows:</p> <ol style="list-style-type: none"> 1) Chairperson elected by member of committee and ratified by the planning committee. 2) Two youth representatives (both gender). 3) Two women representatives 4) Three representatives of the key economic activity in the ward 5) A representative of CBOs actively operating in the ward 6) A representative of organized religious groups. 7) A representative of people living with disability(PWD) <p>(c) criteria of selection</p> <ol style="list-style-type: none"> 1) Member of the committee must fulfil requirement of chapter six of the constitution on leadership and integrity. 2) Shall have basic knowledge of climate matters. 3) Shall have a minimum basic education, preferably form four. 4) Shall be committed persons willing to serve the community 5) Validation by the community <p>(d) Term of office.</p> <p>The ward climate change planning committee will serve for a renewable term of three years provided that two thirds of the committee members retire to allow for succession and continuity</p>
--	---

PART IV- SERVICE PROVIDERS	
Selection of Service Providers	<p>26. (1) Once the County Climate Change Planning Committee approves the projects, the Ward Climate Change Planning Committees will use a competitive public procurement process in line with requirements of Public Procurement and Disposal Act, 2005 to source service providers.</p> <p>(2) The Ward Climate Change Planning Committees shall call for Proposals and invitation for tenders following the set guidelines and regulations.</p> <p>(3)The Tender Box shall be located and sealed in such a way as to prevent access by unauthorized persons and shall not be opened until after the due date specified the tender invitation.</p> <p>(4)Applicants should submit two sets of completed tender documents, one detailing the technical requirements and the other providing the financial details of the quotation, in separate envelopes and delivered as detailed in invitations to tender.</p> <p>(5) On the appointed day for Tender Opening, the Ward Climate Change Planning Committee officials will, in the presence of tenderers who choose to attend, open the tenders and record the number and title of each document submitted and the Tender price.</p> <p>(6) TheWard Climate Change Planning Committee officials should forward the documents to the Tender Evaluation Committee which will, after evaluation, endorse the best quote after which it will submit the completed tender evaluation form together with a Draft Service Provider Contract to the County Climate Change Planning Committee.</p> <p>(7)The County Climate Change Planning Committee should examine the documents and if in order will forward them to the County Climate Change FundBoard for approval.</p> <p>(8)On approval, the Ward Climate Change Planning Committee will offer the successful applicant a contract, file the original and send a copy to County Climate Change Planning Committee for their file.</p>
Allocation of fund	<p>27. The allocation of County Climate Change Fund to various projects in the Ward and County levels shall be done by the Management Board using agreed criteria.</p>
Report on reallocations	<p>28. A report of all budget reallocations, in award, must be filed giving full details of project, its location, the funds originally allocated, amount unutilized and proposed reallocations with reasons, as detailed in Form B in the Annex.</p>

PART V-DISBURSEMENT OF FUNDS	
Disbursement of funds by the County Climate Change Fund Management Board	<p>29. (1) The Board shall open bank accounts for all Ward Climate Change Planning Committees in commercial banks approved by the Board.</p> <p>(2) The Ward Climate Change Planning Committees shall open two bank accounts, one for the operating expenses (sitting allowances for committee members and other administrative expenses), and the other for project funds.</p> <p>(3) Disbursements shall be made only through the approved commercial banks.</p> <p>(4) Disbursed funds will only be withdrawn for use for approved projects.</p> <p>(5) Authorized signatories to such accounts shall be approved in accordance with the County Climate Change Fund regulations.</p> <p>(6) Disbursement of funds to Ward Climate Change Planning Committees projects shall be done on quarterly basis or on need basis.</p> <p>(7) the County Climate Change Fund Board may at its discretion, adjust the quantum of instalments to various Ward Climate Change Planning Committee projects in the county, taking into account the inflow of funds received in the account.</p>
Disbursement of Project Funds by ward Climate Change Planning Committees	<p>30. (1) Each Ward Climate Change Planning Committee shall monitor implementation of projects under its supervision and ensure the service providers meet the necessary terms of the contract in accordance with the approved implementation monitoring plan and disbursement program for each project.</p> <p>(2) Payments to suppliers and service providers will be supported by invoices from each of the suppliers based on the contract terms, a project progress report, in accordance with the implementation monitoring plan, and a written approval of payment signed by at least two of the approved signatories.</p> <p>(3) Ward Climate Change Planning Committees shall advise the County Climate Change Planning Committee and the County Climate Change Fund Management Board when payments are made and also submit quarterly implementation reports in a pre-agreed format.</p>
Authority Limits for signing Project payments	<p>31. (1) The Ward Climate Change Planning Committees shall only sign payments up to a limit of Kshs.1,000,000 for payments to service providers.</p> <p>(2) Payment of amounts above this limit will require the approval of the Fund Administrator.</p>

<p>Reporting Procedures</p>	<p>32. (1) In collaboration with County Treasury, County Climate Change Fund will put in place financial controls to ensure fiduciary standards are maintained in all County Climate Change Fund operations and achieve the desired transparency and accountability in order to-</p> <ul style="list-style-type: none"> a) promote regular accurate reporting of all financial transactions on climate change adaptation and mitigation; b) ensure funds are disbursed efficiently to facilitate efficient and effective implementation of County Climate Change Fund projects to maximize on outputs and outcomes; c) ensure County Climate Change Fund project implementers and oversight providers have the necessary capacity; d) ensure procurement in all County Climate Change Fund projects is competitive, transparent and delivers value for money; e) put in place effective monitoring and evaluation system for both inputs and outputs or results; and f) ensure county climate change fund financial management is subject to timely accounting, reporting and auditing by a qualified and independent auditor.
<p>Financial Governance</p>	<p>33. (1) The Ward Climate Change Planning Committees and County Climate Change Planning Committee will submit to the Board regular reports on programs and projects under their supervision.</p> <p>(2)The Ward Climate Change Planning Committees shall prepare and submit to the Fund Administrator monthly reports with details of physical progress and financial expenditure on programs and projects under their supervision.</p> <p>(3)The reports shall provide comparison between the project implementation schedule, current implementation status that is the physical progress and financial expenditure vis-a-vis the projected position as per plan, provide analysis and reasons for any variances between the two positions as annexed in Form A in Annex 1.</p>
<p>Maintenance of Records</p>	<p>34. (1) The Ward Climate Change Planning Committees andthe County Climate Change Planning Committee shall maintain full and accurate records of their county climate change fund expenditures including-:</p> <ul style="list-style-type: none"> (a) all receipts in respect of every project and programmes ; (b) all expenditures as documented by vouchers, original invoices and original signed receipts; and (c) relevant bank statements of the project accounts. <p>(2) In all cases, the project committees shall ensure all Fund documents together with supporting documents are protected and preserved for such periods as may be prescribed in the regulations.</p>

<p>Financial Reporting.</p>	<p>35. The Fund Administrator shall prepare and submit quarterly reports to the county climate change fund board, for approval and onward submission to County Treasury and Steering Committee detailing-</p> <ul style="list-style-type: none"> (a) programs and projects funded by or in partnership with county climate change fund; (b) disbursements by each of the supporting financing partners as well as total amount received; (c) funding status showing moneys disbursed for each of the projects by ward or sub county; and (d) a summary of climate change adaptation activities in the county.
<p>End of year reporting</p>	<p>36. At the end of each financial year, the Fund Administrator shall prepare annual performance, which on approval by the Board will be submitted to County Treasury.</p>
<p>Accounts and Audit</p>	<p>37. (1) The Fund Administrator shall cause to be kept proper books and records of account of its income, expenditure, assets and liabilities.</p> <p>(2) Within a period of three months after the end of each financial year, the Fund Administrator shall submit to the Auditor-General the accounts of the Fund in respect of that year together with-</p> <ul style="list-style-type: none"> (a) a statement of the income and expenditure of the Fund during that year; and (b) a statement of the assets and liabilities of the Fund on the last day of that financial year. <p>(3) The annual accounts of the Fund shall be prepared, audited and reported upon in accordance with the provisions of Articles 226 and 229 of the Constitution and the law relating to public audit.</p>
<p>Annual report</p>	<p>38. (1) Not later than three months after the end of each financial year, the Fund Administrator shall prepare the annual report on the Fund.</p> <p>(2) Without limiting what may be included in the annual report, the annual report shall include—</p> <ul style="list-style-type: none"> (a) the audited financial report of the Fund; (b) description of the activities of the Fund; (c) such other statistical information as the Fund may consider appropriate relating to the Fund’s functions; (d) the impact of the exercise of any of its mandate or function; (e) any impediments to the achievement of the objects and functions of the Fund; (f) such other information as the Executive Committee Member responsible for finance may direct; and (g) any other information relating to its functions that the committee considers necessary. <p>(4) The annual report shall be published and publicized in a manner that the Governor may determine.</p>

Annex A

Annex A: Summary sheet for County Climate Change Fund Project implementation (On-going projects)

Financial year _____

Ward Name _____

	Type of Project	Project Location (Sub county/Ward)	Estimated total Cost	Amount allocated	Expenditure to date	Variance				
						Q1	Q2	Q3	Q4	Total
1										
2										
3										

Reasons for Variances

Annex B: Project Fund Re-allocation Report

Ward Name _____ Financial Year _____

Project No.	Project Location	Amount Allocated (Kshs)	Amount Disbursed (Kshs)	Balance (Kshs)	Unspent to be Re-Allocated

Reasons for re-allocation

Signature _____ Date _____

Name _____ Position _____

Annex C: Details of Proposed Projects

Summary of Proposed Project

No	Project Name	Ward	Ranking	Estimated Costs
Grand total, all Proposals				

Annex D:

Financial Year _____ (Cost in Shillings unless otherwise advised).

Ward Name _____

	Project title and location	
1	Project Priority Rank	
2	Short Description and target beneficiaries	
2.1	Justification	
2.2	Description of proposed measures	
3	Project Costs	
3.1	Pre-construction costs	
3.2	Construction Cost	
3.3	Additional Infrastructure	
3.4	Design and supervision	
3.5	Contingencies	
3.6	Total project cost	
3.7	Estimated annual operating costs	
3.8	Annual Maintenance Costs	
	Total Estimated costs (for the year)	
4	Sources of Finance	
5.1	Development Costs	
5.2	Operations and maintenance costs	
6	Staffing and Maintenance Arrangements	
7	Relationship with other Projects	
8	Project timeframe: (period of implementation)	

Sign _____

Mary Kimanzi,
Executive Committee Member, Finance & Planning

