**Project Financial Closure Report**

**Purpose**: Summarize all financial transactions and validate ROI against budget projections.

**Sections**:

* **Budget Summary**:
  + Approved Budget: KES 145M
  + Actual Spend: KES 141.8M
  + **Cost Variance**: –KES 3.2M (under budget by 2.2%)
* **Category Breakdown**:

| **Expense Category** | **Budgeted** | **Actual** | **Variance** |
| --- | --- | --- | --- |
| AI Tooling Licenses | 18M | 16.9M | –1.1M |
| Cloud Infrastructure | 25M | 24.8M | –0.2M |
| Field Technicians | 30M | 29.5M | –0.5M |
| Training & Capacity Building | 5M | 5.4M | +0.4M |

* **ROI Analysis**:
  + **Revenue Increase Attributed to Optimization**: KES 48M (via increased data usage and subscriber retention)
  + **ROI**: 33.9%

**Format**: PDF report + Excel workbook with all tracked transactions