

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

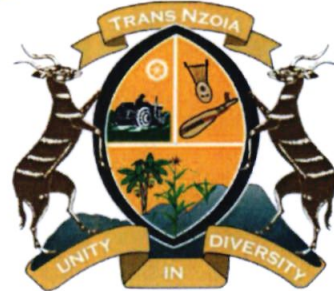
ON

**TRANS-NZOIA COUNTY CLIMATE CHANGE
FUND**

**FOR THE FOURTEEN (14) MONTHS
PERIOD ENDED**

30 JUNE, 2024

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep. Maj. Whip
COMMITTEE	
CLERK AT THE TABLE	Mwalim



TRANS NZOIA COUNTY CLIMATE CHANGE FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR FOURTEEN MONTHS ENDED
JUNE 30, 2024

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

Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months ended June 30, 2024

Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months ended June 30, 2024

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The key management personnel who had financial responsibility

1. Key Entity Information and Management

a) Background information

Trans Nzoia County Climate Change Fund is a creation of Financing Locally led Climate Action (FLLoCA) Program and derives its authority, Financing and accountability from Trans Nzoia County Climate Change Fund Act, 2021 and donor financing agreements and .

The program funds are spent through the Special Purpose Account (SPA) while the expenditure and operations of the SPA is guided by PFMA, Program appraisal Document (PAD), Program Operational Manual (POM).

The reporting and disclosure requirements are based on Public Financial Management Act 2012 (PFMA 2012) and Public Financial Management Regulation 2015.

Financing Locally led Climate Action (FLLoCA) Program is an innovative program, jointly funded by the County Government of Trans Nzoia and the World Bank to create resilience at the local (and community) levels to mitigate the impact of climate change. The FLLoCA program became effective on 1st February, 2022 and is expected to run until 30th June 2027.

At the core of FLLoCA are two intergovernmental fiscal grants that are, in principle, available to all county governments in Kenya, being the County Climate Institutional Support (CCIS) Grant, meant to help and incentivise county governments to get legal, institutional and organisational arrangements in place to be able to budget, plan for and implement for Climate Change Adaptation through County Climate Action (CCA); and the County Climate Resilience Investment (CCRI) grant, a performance-based grant to fund such County Climate Action.

b) Principal Activities

The fund's objective is to to deliver locally-Led climate resilience actions and strengthen County Governments' capacity to manage climate risks

c) Fund Administration

Ref	Name	Position
1	M/s. Dorothy Nyukuri	Chief Officer-Water
2	CPA Emmanuel Masungu	Chief Officer – Finance
3	Godfrey Wekesa	Program Coordinator

d) Key Management Steam

For proper management of the fund, Trans Nzoia County Climate Fund Act, 2021 establishes committees to oversee the operation of the Fund.

i. County Climate Change Planning Committee

The committee is responsible for approval of climate change fund projects and proposals, and ensuring equitable allocation of the monies available in the Fund with regard to the projects received from the Ward Planning Committee.

ii. County Climate change Steering Committee:

This is the apex committee responsible for oversight on Climate Change funds utilization and projects implementation process.

iii. Ward Climate Change Planning Committee

This committee is mandated to consult with the community on the relevant climate finance activities; receive project proposals from the community at the ward level and submission of the same to County Climate Change Planning Committee.

iv. Fiduciary Oversight Arrangements

Ref	Name	Position
1	M/s. Dorothy Nyukuri	Chief Officer-Water
2	CPA Emmanuel Masungu	Chief Officer – Finance
3	Godfrey Wekesa	Program Coordinator

v. Registered Offices

Water, Environment, Natural Resources & Climate Change Office
P.O. Box 4211 – 30200
Kitale, Kenya

vi. Fund Contacts

Telephone: (254) 7156583771
E-mail: countyoftransnzoia@gmail.com.
Website: www.countyoftransnzoia.go.ke

vii. Fund Banker

- a.** Central Bank of Kenya,
Special Purpose Account
Trans – Nzoia County-Climate Change Fund
Account No. 1000547367
- b.** SBM Bank-Trans Nzoia County-Climate Change Fund
Account No. 0402407645001

viii. Independent Auditors

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100 Nairobi, Kenya

ix. Principal Legal Adviser

The County Attorney
P.O. Box 4211 – 30200
Town Hall, Kitale, **KENYA**

**Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months ended June 30, 2024**

2. Fund Administration committee

S/no.	Name	Details of qualifications and experience
1.	 <p>M/s. Dorothy Nyukuri</p>	<p>M/s. Dorothy Nyukuri is the Chief officer for the Department of Water, Environment, and Natural Resources & Climate Change. She's the Fund Administrator for the Trans Nzoia Climate Change Fund</p> <p>She holds a Bachelor of Arts in Social Science degree and Masters of Science in Development Studies.</p>
2.	 <p>CPA Emmanuel Masungu</p>	<p>CPA Emmanuel Masungu is the Chief Officer in charge of Finance and a member of Trans Nzoia Climate Change Fund's Committee.</p> <p>He is a certified Public Accountant of Kenya and a member of ICPAK.</p>
3.	 <p>Mr. Godfrey Wekesa</p>	<p>Mr. Godfrey Wekesa is the Focal Person in charge of Trans Nzoia County Climate change Unit and the FLLoCA Program coordinator.</p> <p>He holds a Bachelor's Degree in Environmental Health and Masters degree in Project Planning and Management.</p>

3. Coordinator's Report

Financing Locally-Led Climate Action (FLLoCA) Program's objective is to deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risk. FLLoCA Program is expected to strengthen County Government capacity to plan, budget, implement and monitor climate mitigation and adaptation actions, with a focus on sub-county (ward and community) levels. This objective was operationalized through two grants, the County Climate Institutional Support (CCIS) Grant and the County Climate Resilience Investment (CCRI) grant combined with minimum access criteria and performance measures for areas where FLLoCA seeks to make a difference.

The specific objective of the **CCIS Grant** is to kick-start County Governments to be ready for participation in the FLLoCA program, by putting in place institutional arrangements, like the appointment of a County Executive Committee (CEC) member in charge of climate change; the establishment of a Climate Change Unit; adopt necessary county legislation to enable the establishment of a County Climate Change Fund (CCCF), in order to be able to visualize county budgets and expenditure for climate action; community engagement; and prepare, in a participatory, bottom-up manner, County Climate Action Plans (CCAPs). Since program inception, Trans Nzoia County has received CCIS grant amounting to **33 million**.

The main purpose of the CCRI Grant is to encourage and financially facilitate County Governments to implement the County Climate Action Plans (CCAPs) as prepared in a participatory manner, whilst at the same time incentivizing them to increase County contributions into the County Climate Change Fund (CCCF) and mainstreaming climate action into the regular operations of the county departments. The CCRI Grant shall be used : for building resilience of the county, and notably its communities and individual households, to shocks and stressors, such as disasters and the impact of climate change; for at least 80% be spent on eligible investments and a maximum of 20% for eligible recurrent expenditures; be used for public goods identified in community led initiatives (and not for private goods that only benefit individuals or individual families). For the year under review, Trans Nzoia County Climate change Fund received grant amounting to **Kes 267,382,335**. To support the program, the County set aside Kes 170,860,000 and due to cash flow challenges actual transfer by the close of the Financial year was Kes 104 Million into the Special Purpose Account.

During the year under review the program achieved the following;

- a) Establishment and capacity building of ward Climate Change Planning committee that is mandated to undertake continuous community consultations, Participatory Climate Risk assessment, prioritizing community needs identified and monitor project implementation process.
- b) Equipped and capacity build Climate Change Unit
- c) Established Project Management Committee (PMC) that works closely with WCCPC in project management.
- d) Established PCRA and CCAP that guided and prioritized all proposed climate action from community at grass-root levels.
- e) Acquisition of assets through extension of pipeline at various water projects and protection of springs

DIRECTOR OF ENVIRONMENT
COUNTY GOVERNMENT OF TRANS-NZOIA
P.O. Box 4211-30200,
Nzoia


Godfrey Wekesa
FLLoCA Program Coordinator
County Government of Trans Nzoia

RECEIVED
COUNTY GOVERNMENT OF TRANS-NZOIA
DIRECTOR OF ENVIRONMENT
P.O. BOX 4211-30200
NZOIA

4. Report of The Fund Administrator

The project budget during the financial year under review was Kshs. 267,382,335 from World Bank (KFW & IDA) and Kshs. 170,860,000 as Counterpart funding for Fy 2022-2023 and Fy 2023/2024 respectively. Total of Kshs. 371,382,335 was transferred into the Special Purpose Account (SPA) being Kshs 267,382,335 from the Donor and Kshs, 104 Milliom as counter part funding less Kshs. 66,860,000 due to cash flow challenges at the closure of the year. The financial statement relates to fourteen (14) months period, from May 2023 to 30th June 2024.

The Fund also operated an Account in SBM Bank, kshs. 28,830,000 was transferred from Special Purpose Account into this account for implementation of the Fund's program. This account was closed in April 15th 2024 and the Balance of Kshs. 1,800,000 transferred to Special Purpose Account.

The planned activities remained on course throughout the year both in terms of equipping established units and capacity building of the same.

For instance the following was achieved;

- a) Establishment and capacity building of ward community committee that is mandated to undertake continuous community consultations, Participatory Climate Risk assessment, prioritizing community needs identified and monitor project implementation process.
- b) Equipped and capacity build Climate Change Unit
- c) Established Project Management Committee (PMC) that works closely with WCCPC in project management.
- d) Established PCRA and CCAP that guided and prioritized all proposed climate action from community at grass-root levels.



Dorothy Nyukuri

M/s. Dorothy Nyukuri
Chief Officer- Water, Natural Resource, Environment and Climate Change
County Government of Trans Nzoia

5. Statement of Performance Against the County Fund's Predetermined Objectives

The County opened a Special Purpose Account (SPA) in Kenya Shillings at Central bank in line with the PFM Act 2012 and Treasury Policies agreeable to the donor conditions. Kshs.

267,382,335 was received from the donor and transferred from County Revenue Fund to this account for implementation of the FLLoCA activities at the county level. The County also transferred Kshs. 104,000,000 as counterpart funding to the same account. Kshs. 93,398,547 was spent on planned program activities during the fourteen (14) months under review on planned activities.



M/s. Dorothy Nyukuri

Chief Officer- Water, Natural Resource, Environment and Climate Change

County Government of Trans Nzoia

6. Corporate Governance Statement

Good corporate governance ensures that the Trans Nzoia County Climate Change Fund is managed effectively, equitably, and in a manner that addresses the pressing climate needs of communities. By having in place well established roles for committees, capacity-building, upholding ethics, and implementing regular audits, the Fund is well positioned to address climate change across the County.

Below is a detailed outline of governance considerations for the key committees and processes:

Governance Structures

a. County Climate Planning Committee (CCPC)

Membership: Composed of thirteen members.

Role: Responsible for county-level climate planning, prioritization of projects, and alignment of climate action with broader county development plans.

Responsibilities:

Formulating climate change strategies and integrating them into the County Integrated Development Plan (CIDP).

Engaging stakeholders in consultations and ensuring participatory decision-making.

Monitoring and evaluating climate initiatives at the county level.

b. County Climate Change Steering Committee (CCCSC)

Membership: Composed of eight members chaired by the County Governor

Role: Provides oversight and strategic direction for the Climate Change Fund.

Responsibilities:

Approving funding for prioritized projects.

Ensuring compliance with national and county climate change policies.

Facilitating coordination among various committees and stakeholders.

c. Ward County Climate Change Committees (WCCCC)

Membership: Composed of 25 members across the county.

Role: Anchors climate action at the ward level by identifying community-specific needs and priorities.

Responsibilities:

Identifying and proposing ward-level climate change interventions.

Promoting public awareness and engagement in climate actions.

Monitoring the implementation of ward-specific projects and providing feedback to the CCPC.

2. Induction and Training of Members

Induction and continuous training of committee members are essential for building capacity and ensuring the effectiveness of governance structures.

3. Ethics and Conduct

Ethical governance ensures trust and accountability in the management of the Climate Change Fund.

Code of Conduct:

Upholding transparency in decision-making processes.

Avoiding conflicts of interest.

Ensuring equitable allocation of resources.

Audits and Reporting

The fund is subjected to regular internal and external audits to ensure compliance with laws and standards as well transparent reporting on financial performance and governance practices.

7. Management Discussion and Analysis

This section provides a detailed report on the operational and financial performance of the Trans Nzoia County Climate Change Fund for the reporting period. It highlights key achievements, challenges, and opportunities to guide stakeholders in assessing the Fund's progress and sustainability.

1. Operational and Financial Performance

a. Operational Performance

The Fund's operational focus during the period was on enhancing community resilience through targeted climate actions. Key milestones include:

- i. **Completion of Ward-Level Projects:** Initiatives included reforestation, water conservation projects, and renewable energy installations.
- ii. **Capacity-Building Workshops:** Trained over 625 committee members and community leaders in climate governance and project implementation.
- iii. **Community Engagement:** Successfully conducted 25 stakeholder meetings to identify and prioritize climate action needs across the County.

b. Financial Performance

- i. **Total Revenue:** KES 371 million (including KES 104 million from county allocations, KES 267 million from development partners).
- ii. **Total Expenditure:** KES 93 million, spent on project implementation and on administrative costs.
- iii. **Fund Balance:** KES 277 million carried forward for ongoing projects.

2. Key Projects/Investments

a. Major Projects Implemented

Project	Location	Cost (KES)	Impact	Remarks
Pipeline extension at kokwo-khalwenge water project.	Endebess Ward	19 million	20,000 households	Completed and handed over to the community
Botwa borehole rehabilitation and pipeline extension of water project	Kaplamai Ward	4.7 million	Improved access to water for domestic & farming	Completed and handed over to the community
Acquisition of certified seed	County wide	13 Million	Promotion and rehabilitation	

**Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months ended June 30, 2024**

			of degraded site of arable land through planting of trees	
Acquisition of the beehives to the farmers	Sikhendu and Nabiswa	3.5 Million	Promotion of nature-based enterprises	
Support to Climate Change Unit		18.7 Million	Equipping the unit and Training	Laptops/Furniture/Identities/ Induction and training
Support to Ward Climate Change Planning Committee		7 Million	Induction and capacity Building	Members inducted and trained
Support to County Climate Change Planning Committee		6 Million	Induction and capacity Building	Members inducted and trained

b. Ongoing Investments

Project	Location	Cost (KES)	Impact	Sector
Borehole equipping with solar hybrid pump and plastic tank installation	Motosiet (2 sites), Matumbei, Sikhendu, Endebess, Nabiswa, Bidii, Makutano and Kwanza	10 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Saboti and Machewa (Kiboroa-Saboti-chemichemi water supply project)	5 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Machewa and Sikhendu	5 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Nabiswa/Kiminini	13.5 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Chepsiro/Kiptoro	2.5 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Endebess	4.5 Million	Improved access to water for domestic & farming	Water Sector

Construction of Water intakes and pipeline extension	Matumbei	5 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Kinyoro,	5 Million	Improved access to water for domestic & farming	Water Sector
Construction of Water intakes and pipeline extension	Makutano	3 Million	Improved access to water for domestic & farming	Water Sector
Rehabilitation of the dams to support farming	Kaplamai,	6 Million	support farmers	Water Sector
Rehabilitation of the dams to support farming	Sirende,	6 Million	support farmers	Water Sector
Rehabilitation of the dams to support farming	Waitaluk	4 Million	support farmers	Water Sector
Rehabilitation of the dams to support farming	Chepchoina	3 Million	support farmers	Water Sector
Spring construction and protection	Matisi, Chepsiro/Kiptoror, Bidii, Hospital, Sirende, Sinyereri	2.7 Million	Improved access to water for domestic & farming	Water Sector
Construction of roof catchment	Tuwan and Kwanza	5 Million	Improved access to water for domestic & farming	Water Sector
Acquisition of Climate Smart Solar Irrigation units	Kiminini, Bidii, Sikhendu & Keiyo	3Million	Improved irrigation units for farmers in three wards	Agriculture Sector
Promotion of Conservation Agriculture practices	Makutano, Hospital, Cherangany/suwerwa	3 Million	Improved Climate Smart farming Practices	Agriculture Sector
Acquisition of the beehives to the farmers	Saboti, Endeless, Cherangany, Nabiswa, Chepchoina, Machewa	2 Million	Promotion of nature-based enterprises	Agriculture Sector
Fodder production promoted	Sirende, cherangany	5 Miillion	Promotion of Fodder production	Agriculture Sector
Construction of Fish ponds	Keiyo and sitatunga	2 Million	Promotion aquaculture	Agriculture Sector
Acquisition of assorted agroforestry tree seedling species	Sikhendu, Chepchoina, Sirende, Makutano, Kiminini,	8 Million	Promotion and rehabilitation of degraded site of	Environment sector

**Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months ended June 30, 2024**

	Waitaluk, Nabiswa, Tuwan and Keiyo		arable land through planting of trees	
Acquisition of assorted indigenous tree seedlings	Endebess, Chepsiro/Kiptoror, Makutano, Keiyo	3 Million	Promotion and rehabilitation of degraded site of arable land through planting of trees	Environment sector
Acquisition of River-line friendly tree species	along River sabwani, R. Sinyereri , R. Nzoia and all springs targeted	4 Million	River bank and wetlands protection and conservation	Environment sector
Acquisition of River-line friendly tree species	Matisi, Chepsiro/kiptoror, Bidii, Hospital, Sirende, Sinyereri and Kwanza	3.8 Miilion	River bank and wetlands protection and conservation	Environment sector
Acquisition of Clean cooking stoves	Matisi, Waitaluk, Kiminini, Chepchoina, Sinyerere, Machewa, Hospital, Tuwan and Bidii	4.4 Miilion	Promotion of clean, green and alternative energy targeting VMG (Women, youths, PWD and IPs)	Environment sector
Establishment of Organized community groups energy saving jikos production centers	Kwanza and Waitaluk	3 Million	Target three women groups	Environment sector

3. Compliance with Statutory Requirements

The Fund adhered to all statutory requirements during the reporting period, including:

- a. Timely Submission of Financial Reports: Quarterly and annual reports submitted as per county regulations.
- b. Audit Compliance: Independent external audit conducted with no material findings.
- c. Environmental Compliance: All projects approved by the National Environment Management Authority (NEMA).

8. Environmental and Sustainability Reporting

The program has locally-led interventions geared towards improving the community adaptive capacity and building resilience towards climate change related hazards. Some of the program sustainability actions prioritized for the year under review include:

- i. Establishment and capacity building of ward community committee that is mandated to undertake continuous community consultations, Participatory Climate Risk assessment, prioritizing community needs identified and monitor project implementation process.
- ii. Equipped and capacity build Climate Change Unit.
- iii. Established Project Management Committee (PMC) that works closely with WCCPC in project management.
- iv. Established PCRA and CCAP that guided and prioritized all proposed climate action from community at grass-root levels.

9. Statement of Management's Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2024, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention

Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months ended June 30, 2024

of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The project's financial statements were approved by the Chief Officer on 25th September, 2024 and signed by:





M/s. Dorothy Nyukuri

Fund Administrator

County Government of Trans Nzoia

REPUBLIC OF KENYA

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



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON TRANS-NZOIA COUNTY CLIMATE CHANGE FUND FOR THE FOURTEEN (14) MONTHS PERIOD ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Trans-Nzoia County Climate Change Fund set out on pages 1 to 33 which comprise of the statement of financial

Report of the Auditor-General on Trans Nzoia County Climate Change Fund for the Fourteen (14) Months Period Ended 30 June, 2024

position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the Trans Nzoia County Climate Change Fund as at 30 June, 2024, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Trans Nzoia County Climate Change Fund Act, 2021 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.25,999,700 as disclosed in Note 17 to the financial statements. However, depreciation charges on the property, plant and equipment were not disclosed while depreciation policy was omitted under significant accounting policies. Further, a detailed fixed assets register was not provided for audit.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.25,999,700 could not be confirmed

2. Unsupported Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.277,983,788 as disclosed in Note 12 to the financial statements. However, the balance was not supported with a certificate of bank balance. Further, review of records revealed that the Fund had another commercial bank account which had a bank balance of Kshs.196 which was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.277,983,788 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Trans-Nzoia County Climate Change Fund Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final revenue budget and actual receipts of Kshs.438,242,335 and Kshs.371,382,335 respectively for the fourteen months ended 30 June, 2024, resulting in an under-funding of Kshs.66,860,000 or 15% of budgeted funds. Further, the Fund spent an amount of Kshs.67,398,847 against actual receipts of Kshs.371,382,335 resulting in an under-utilization of Kshs.303,983,488 or 82% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the other information set out on page iii to xix which comprise of Key Entity Information and Management, the Board of Trustees, Management Team, Project Coordinators Report, Report of the Fund Administrator, Corporate Governance Statement, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the other information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Allocate Funds to the Wards

Audit review revealed that there was no evidence that the Fund administrator developed, published and circulated information on the disbursements of funds available to each ward. Further, there was no evidence that there were any disbursements of the funds to the wards contrary to section 20 of the Trans Nzoia County Climate Change Fund Act, 2021 which requires that the Fund Administrator shall develop, publish and circulate information on the disbursements of funds available to each ward which shall be approved by the County Planning Committee and disbursement of funds shall be based on cash flow projections submitted by implementers of the activities financed by the Fund.

In the circumstances, Management was in breach of the law

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board of Trustees

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

Trans Nzoia County Climate Change Fund

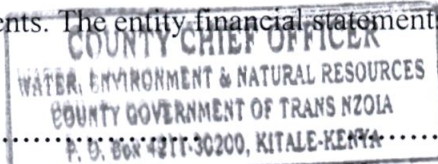
Annual Report and Financial Statements for Fourteen Months Ended June 30, 2024

11. Statement of Financial Performance for Fourteen Months Ended 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	1	52,000,000	-
Transfers From the County Government	2	33,600,000	-
Fines, Penalties and Other Levies	3	-	-
		85,600,000	-
Revenue From Exchange Transactions			
Interest Income	4	-	-
Other Income	5	-	-
		-	-
Total Revenue		85,600,000	-
Expenses			
Employee Costs	6	-	-
Use of goods and services	7	67,398,847	-
Depreciation and Amortization Expense	8	-	-
Finance Costs	9	-	-
Total Expenses		67,398,847	-
Other Gains/Losses			
Gain/Loss on Disposal of Assets	10	-	-
Gain /Loss on fair value of investments	11	-	-
Surplus/(Deficit) for the Period		18,201,153	-

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 25th September, 2024 and signed by:

[Signature]
Name: M/s. Dorothy Nyukuri.



[Signature]
Name: CPA Kirato Wanyonyi

**C.O Water
Fund Administrator**

**Fund Accountant
ICPAK Member Number: 13748**

12. Statement of Financial Position As at 30 June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	12	277,983,788	-
Current Portion of Long- Term Receivables From Exchange Transactions	13	-	-
Prepayments	14	-	-
Inventories	15	-	-
Investments in financial assets	16	-	-
Total current assets		277,983,788	-
Non-Current Assets			
Property, Plant and Equipment	17	25,999,700	-
Intangible Assets	18	-	-
Long Term Receivables from Exchange Transactions	13	-	-
Investment Property	19	-	-
Total non- current assets		25,999,700	-
Total Assets (A)		303,983,488	-
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	20	-	-
Current Provisions	21	-	-
Current Portion of Borrowings	22	-	-
Employee Benefit Obligations	23	-	-
Social benefit liabilities	24	-	-
Total current liabilities		-	-
Non-Current Liabilities			
Non-Current Provisions	21	-	-
Long Term Portion of Borrowings	22	-	-
Non-Current Employee Benefit Obligation	23	-	-

Trans Nzoia County Climate Change Fund
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Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Social benefit liabilities	24	-	-
Total Liabilities (B)		-	-
Net Assets (A-B)		303,983,488	-
Represented By:			
Capital/Development Grants/Fund		285,782,335	-
Reserves		-	-
Accumulated Surplus		18,201,153	-
Net Assets		303,983,488	-

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 25th September, 2024 and signed by:

 Name: M/s. Dorothy Nyukuri. C.O Water Fund Administrator	 Name: CPA Kirato Wanyonyi Fund Accountant ICPAK Member Number: 13748
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Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months Ended June 30, 2024

13. Statement of Changes in Net Assets for the year ended 30th June 2024

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2022	-	-	-	-
Surplus/(Deficit) For the Period	-	-	-	-
Funds Received During the Year	-	-	-	-
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2023	-	-	-	-
Balance As At 1 July 2023	-	-	-	-
Surplus/(Deficit) For the Period	-	-	18,201,153	18,201,153
Funds Received During the Year	285,782,335	-	-	285,782,335
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2024	285,782,335	-	18,201,153	303,983,488

14. Statement of Cash Flows for the year Ended 30 June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations		267,382,335	-
Transfers from the county government		104,000,000	-
Interest received		-	-
Receipts from other operating activities		-	-
Total receipts		371,382,335	-
Payments			
Fund administration expenses		(40,942,355)	-
General expenses		(26,397,287)	-
Finance cost		-	-
Other payments		(59,205)	-
Net cash flows from operating activities	24	303,983,685	-
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		(25,999,700)	(-)
Proceeds from sale of property, plant & equipment		-	-
Proceeds from loan principal repayments		-	-
Loan disbursements paid out		(-)	(-)
Net cash flows used in investing activities		(-)	(-)
Cash flows from financing activities			
Proceeds from revolving fund receipts		-	-
Additional borrowings		-	-
Repayment of borrowings		(-)	(-)
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash & cash Equivalents		277,983,985	-
Cash and cash equivalents at 1 July 2023		-	-
Cash and cash equivalents at 30 June 2024		277,983,985	-

Trans Nzoia County Climate Change Fund

Annual Report and Financial Statements for Fourteen Months Ended June 30, 2024

15. Statement of Comparison of Budget And Actual Amounts for the Fourteen months ending 30th June 2024

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Public Contributions and Donations	267,382,335	-	267,382,335	267,382,335	-	100%
Transfers From County Govt.	170,860,000	-	170,860,000	104,000,000	(66,860,000)	60.87%
Interest Income	-	-	-	-	(-)	
Other Income-	-	-	-	-	-	
Total Income	438,242,335	(-)	438,242,335	371,382,335	(66,860,000)	84.74%
Expenses						
Fund Administration Expenses	52,000,000	-	52,000,000	(41,001,560)	10,998,440	61.7%
General Expenses	33,600,000	(-)	33,600,000	(26,397,287)	7,202,713	23.6%
Finance Cost	-	(-)	-	-	(-)	
Total Expenditure	85,600,000	(-)	85,600,000	(67,398,847)	18,201,153	30%
Surplus For the Period	352,642,335	-	352,642,335	303,983,488	48,658,847	
		-				
Capital expenditure	352,642,335	-	352,642,335	25,999,700	277,983,788	7%

Note: The donor funds were received and transferred to Special Purpose Account towards the end of the financial year, May 2024 and therefore most of the projects could not be implemented. However, the same projects have been budgeted for and will be implemented in the financial year 2024/2025 as ongoing projects and as per the approved work plan, financial year 2024/2025.

16. Summary of Significant Accounting Policies

a. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements relates to fourteen (14) months period from May 2023 to 30th June 2024 and are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

b. Adoption of new and revised standards

- (i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. There was no impact of the standard to the Entity if relevant
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. There was no impact of the standard to the Entity if relevant
IPSAS 45- Property Plant	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and

**Trans Nzoia County Climate Change Fund
Annual Report and Financial Statements for Fourteen Months Ended June 30, 2024**

and Equipment	<p>measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>There was no impact of the standard to the Entity if relevant</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>There was no impact of the standard to the Entity if relevant</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>There was no impact of the standard to the Entity if relevant</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>There was no impact of the standard to the Entity if relevant</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>There was no impact of the standard to the Entity if relevant</p>

(i) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

b) Budget information

The project in the beginning of the financial year had fund balance of Kshs. 28,830,000 which helped to implement programs in the First quarter of the year.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

a) Intangible Assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

b) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

c) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

d) Cash and cash equivalents

Cash and cash equivalents comprise only cash at bank. Bank account balances include amounts held at the County Revenue Fund awaiting to be transferred to Special Purpose Account (SPA) at the end of the financial year or cash in transit.

Comparative figures not provided as the financial statement relates to the fourteen (14) months period from May 2023 to the period ended 30th June 2024.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could

Trans Nzoia County Climate Change Fund
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result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made e.g.

a) Estimates and assumptions –

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

The Board of the fund is yet to be set up and thus no provision has been authorised in the statements.

17. Notes To The Financial Statements Continued

1. Public contributions and donations

Description	2023/2024	2022/2023
	Kshs	Kshs
Donation From Development Partners	52,000,000	-
Contributions From The Public	-	-
Total	52,000,000	-

This figure relates to the donor funding component budgeted for administrative expenses.

2. Transfers from County Government

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers From County Govt. –Operations	33,600,000	-
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
Total	33,600,000	-

This figure relates to the Counterpart funding component budgeted for administrative expenses.

3. Fines, penalties and other levies

Description	2023/2024	2022/2023
	Kshs	Kshs
Late Payment Penalties	-	-
Fines	-	-
Total	-	-

4. Interest income

Description	2023/2024	2022/2023
	Kshs	Kshs
Interest Income from Mortgage Loans	-	-
Interest Income From Car Loans	-	-
Interest Income From Investments in financial assets	-	-
Interest Income On Bank Deposits	-	-
Total Interest Income	-	-

Notes to the Financial Statements Continued

5. Other income

Description	2023/2024	2022/2023
	Kshs	Kshs
Insurance Recoveries	-	-
Income from Sale of Tender Documents	-	-
Bad debts recovered	-	-
Miscellaneous Income	-	-
Total Other Income	-	-

6. Employee Costs

Description	2023/2024	2022/2023
	Kshs	Kshs
Salaries And Wages	-	-
Staff Gratuity	-	-
Staff Training Expenses	-	-
Social Security Contribution	-	-
Other	-	-
Total	-	-

7. Use of Goods and Services

Description	2023/2024	2022/2023
	Kshs.	Kshs.
General Office Expenses	26,397,287	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	40,942,355	-
Committee Allowances	-	-
Bank Charges	59,205	-
Electricity And Water Expenses	-	-
Fuel And Oil Costs	-	-

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Description	2023/2024	2022/2023
	Kshs.	Kshs.
Insurance Costs	-	-
Postage And Courier	-	-
Printing And Stationery	-	-
Rental Costs	-	-
Security Costs	-	-
Telephone And Communication Expenses	-	-
Bank Charges	-	-
Audit Fees	-	-
Provision For Doubtful Debts	-	-
Other (<i>Specify</i>)	-	-
Social benefit expenses*	-	-
Total	67,398,847	-

8. Depreciation and Amortization Expense

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Property Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

9. Finance costs

Description	2023/2024	2022/2023
	Kshs	Kshs
Interest On Bank Overdrafts	-	-
Interest On Loans From Banks	-	-
Total	-	-

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10. Gain/(loss) on disposal of assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

11. Gain/ (loss) on Fair Value Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Investments at Fair Value- Equity investments	-	-
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
Total Gain	-	-

12. Cash and cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Car Loan Account	-	-
County Mortgage Account	-	-
Fixed Deposits Account	-	-
On – Call Deposits	-	-
Current Account	-	-
Others –Special Purpose Account	277,983,788	-
Total Cash And Cash Equivalent	277,983,788	-

This figure constitutes cashbook balance of Kshs. 192,118,345 as at 30th June 2024 and Cash-in- transit figure of Kshs. 85,865,443

Notes to the Financial Statements Continued

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	2023/2024	2022/2023
		Kshs	Kshs
a) Fixed Deposits Account			
Kenya Commercial Bank		-	-
Equity Bank, Etc.		-	-
Sub- Total		-	-
b) On - Call Deposits			
Kenya Commercial Bank		-	-
Equity Bank - Etc.		-	-
Sub- Total		-	-
c) Current Account			
Central Bank of Kenya	1000547367	277,983,788	-
Bank B		-	-
Sub- Total		-	-
d) Others(Specify)			
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		277,983,788	-

13. Receivables from exchange transactions

Description	2023/2024	2022/2023
	Kshs	Kshs
Current Receivables		
Interest Receivable	-	-
Current Loan Repayments Due	-	-
Other Exchange Debtors	-	-
Less: Impairment Allowance	(-)	(-)
Total Current Receivables		
Non-Current Receivables		
Long Term Loan Repayments Due	-	-

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Total Non- Current Receivables	-	-
Total Receivables From Exchange Transactions	-	-

Notes to the Financial Statements Continued

Additional disclosure on interest receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Interest Receivable		
Interest receivable from current portion of long-term loans of previous years	-	-
Accrued interest receivable from of long-term loans of previous years	-	-
Interest receivable from current portion of long-term loans issued in the current year	-	-
Current loan repayments due	-	-
Current portion of long-term loans from previous years	-	-
Accrued principal from long-terms loans from previous periods	-	-
Current portion of long-term loans issued in the current year	-	-

14. Prepayments

Description	2023/2024	2022/2023
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

15. Inventories

Description	2023/2024	2022/2023
	Kshs	Kshs
Consumable Stores	-	-
Spare Parts And Meters	-	-
Catering	-	-
Other Inventories (<i>Specify</i>)	-	-
Total Inventories at The Lower of Cost and Net Realizable Value	-	-

Notes to the Financial Statements Continued

16. Investments in financial assets

Description	2023/2024	2022/2023
	Kshs	Kshs
a. Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b. Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c. Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-

Movement of Equity Investments

Impairment allowance/ provision	2023/2024	2022/2023
	Kshs	Kshs
At the beginning of the year	-	-
Purchase of investments in the year	-	-
Sale of investments during the year	(-)	(-)
Gain/(loss) in fair value of investments through surplus or deficit	-	-
At the end of the year	-	-

e) Shareholding in other entities

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding	Kshs	Current year	Prior year
	%	%	%		Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

Trans Nzoia County Climate Change Fund
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Notes To The Financial Statements (Continued)

17. Property, plant and equipment

Cost	Land and Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Pipeline Extension Project	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1st July 2022	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	(-)	(-)	-	-	-	(-)
Transfers/Adjustments	-	(-)	-	(-)	(-)	(-)
At 30th June 2023	-	-	-	-	-	-
At 1st July 2023	-	-	852,000	498,000	24,649,700	25,999,700
Additions	-	-	-	-	-	(-)
Disposals	(-)	-	-	-	-	(-)
Transfer/Adjustments	(-)	-	-	(-)	(-)	(-)
At 30th June 2024	-	-	852,000	498,000	24,649,700	25,999,700
Depreciation And Impairment						
At 1st July 2022	(-)	(-)	(-)	(-)	(-)	(-)
Depreciation	(-)	(-)	(-)	(-)	(-)	(-)
Impairment	(-)	-	-	-	-	(-)
At 30th June 2023	-	-	-	-	-	-
At 1st July 2023	(-)	(-)	(-)	(-)	(-)	(-)
Depreciation	(-)	(-)	(-)	(-)	(-)	(-)
Disposals	-	-	-	-	-	-
Impairment	(-)	(-)	-	-	-	(-)
Transfer/Adjustment	-	(-)	(-)	-	-	-
At 30th June 2024	-	-	852,000	498,000	24,649,700	25,999,700
Net Book Values			852,000	498,000	24,649,700	25,999,700

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	Land and Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Pipeline Extension Project	Total
Cost	Kshs	Kshs	Kshs	Kshs		Kshs
At 30 th June 2023	-	-	-	-	-	-
At 30 th June 2024	-	-	852,000	498,000	24,649,700	25,999,700

Note: *The net book value of Kshs. 25,999,700 refers to newly acquired assets and works as per the inspection certificates dated in the months of June 2024 thus no depreciation charge was considered in the statement of Financial Performance for the year under review.*

Notes To The Financial Statements (Continued)

18. Intangible assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Cost		
At Beginning of The Year	-	-
Additions	-	-
At End of The Year	-	-
Amortization And Impairment		
At Beginning of The Year	-	-
Amortization	-	-
At End of The Year	-	-
Impairment Loss	-	-
At End of The Year	-	-
NBV	-	-

19. Investment Property

Description	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
At beginning of the year	-	-
Additions	-	-
Disposal during the year	(-)	(-)
Depreciation	(-)	(-)
Impairment	(-)	(-)
Gain/(loss) in fair value (if fair value is elected)	-	-
At end of the year	-	-

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Notes To The Financial Statements (Continued)

20. Trade and other payables from exchange transactions

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Trade Payables	-		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
Total Trade and Other Payables	-		-	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

21. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	(-)	(-)	(-)	(-)
Change due to discount and time value for money	(-)	(-)	(-)	(-)
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

Trans Nzoia County Climate Change Fund
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Notes To The Financial Statements (Continued)

22. Borrowings

Description	2023/2024	2022/2023
	Kshs	Kshs
Balance At Beginning of The Period	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	(-)	(-)
Repayments of Domestic Borrowings During the Period	(-)	(-)
Balance At End of The Period	-	-

The table below shows the classification of borrowings into external and domestic borrowings:

Description	2023/2024	2022/2023
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	xxx	xxx
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
Domestic Borrowings	-	-
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
Total Balance at End of The Year	-	-

The table below shows the classification of borrowings long-term and current borrowings:

Description	2023/2024	2022/2023
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

Notes To The Financial Statements (Continued)

23. Employee benefit obligations

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	Insert Current FY	Insert Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total	-	-	-	-	-

24. Social Benefit Liabilities

Description	2023/2024	2022/2023
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
Total	-	-
Current social benefits	-	-
Non- current social benefits	-	-
Total (tie to totals above)	-	-

Trans Nzoia County Climate Change Fund
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Notes To The Financial Statements (Continued)

25. Cash generated from operations.

Description	2023/2024	2022/2023
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	-	-
Adjusted For:	-	-
Depreciation	-	-
Amortisation	-	-
Gains/ Losses On Disposal Of Assets	(-)	(-)
Interest Income	(-)	(-)
Finance Cost	-	-
Working Capital Adjustments		
Increase In Inventory	(-)	(-)
Increase In Receivables	(-)	(-)
Increase In Payables	-	-
Net Cash Flow From Operating Activities	-	-

Notes To The Financial Statements (Continued)

26. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers From Related Parties'	-	-
Transfers To Related Parties	-	-

c) Key management remuneration

Description	2023/2024	2022/2023
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	2023/2024	2022/2023
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
Total	-	-

Other Disclosures Continued

e) Due to related parties

Description	2023/2024	2022/2023
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
Total	-	-

27. Contingent assets and contingent liabilities

Contingent Liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court Case -Against the Fund	-	-
Bank Guarantees	-	-
Total	-	-

Notes To The Financial Statements (Continued)

28. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2024				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-
At 30 June 2023				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-

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Notes To The Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from xxx

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June 2023				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-

Notes To The Financial Statements (Continued)

c) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

i. Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June (Current FY)			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Notes To The Financial Statements (Continued)

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund’s statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
(FY 2023/2024)			
Euro	10%	-	-
USD	10%	-	-
(FY 2023/2024)			
Euro	10%	-	-
USD	10%	-	-

ii. Interest rate risk

Interest rate risk is the risk that the entity’s financial condition may be adversely affected as a result of changes in interest rate levels. The entity’s interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund’s deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs --- (2022: Kshs ---). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs --- (2021 – Kshs ---).

Notes To The Financial Statements (Continued)

d) Capital risk management.

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	2023/2024	2022/2023
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/(excess cash and cash equivalents)	-	-
Gearing	-%	-%

29. Events after the reporting period

There were no material adjusting and non- adjusting events after the reporting period.

30. Ultimate and Holding Entity

The entity is a County Public Fund established by PFM Act 2012 under the Ministry of Finance. Its ultimate parent is the *County Government of Trans Nzoia* domiciled in the Department of Water, Environment, Natural Resources and Climate Change

31. Currency

The financial statements are presented in Kenya Shillings (Kshs).

18. Annexes

Annex I: Progress on Follow Up Of Prior Year Auditor’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Fund responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Note: Being the first time reporting, there is no prior year Auditor’s recommendation.

[Handwritten Signature]



Ms. Dorothy Nyukuri
 Fund Administrator/Accounting Officer
 Date.....25/09/2024.....

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Annex II: Inter-Fund Confirmation Letter
Trans Nzoia County Climate Change Fund
P.O. BOX 4211-30200

The Trans Nzoia County Climate Change Fund wishes to confirm the amounts disbursed to you as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Trans Nzoia County Climate Change Fund as at 30 th June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (Kshs) as at 30 th June 2024				Amount Received by Trans Nzoia County Climate Change (KShs) as at 30 th June 2024 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
1.	17/05/2023	0.00	9,170,000	0.00	9,170,000		
2.	8/9/2023	0.00	17,830,000	0.00	17,830,000		
3.	8/9/2023	0.00	11,000,000	0.00	11,000,000		
4.	22/03/2024	0.00	44,625,248	0.00	44,625,248		
5.	17/05/2024	0.00	43,374,752	0.00	43,374,752		
6.	17/05/2024	0.00	159,516,893	0.00	159,516,893		
7.	2/7/2024	0.00	11,000,000	0.00	74,865,443		
8.	2/7/2024	0.00	74,865,443	0.00	11,000,000		
Total					<u>371,382,336</u>		

In confirm that the amounts shown above are correct as of the date indicated.
Fund Administrator/Accounting Officer:
Name SignDate

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Annex III: Reporting of Climate Relevant Expenditures									
Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
Trans Nzoia County Climate Change Fund	Financing Locally-Led Climate Action	The Program is aimed to strengthen local resilience to the impacts of climate change, natural hazards, and other shocks/stressors by building counties' capacity to plan, budget, implement, environment and social sustainability, and monitor climate change adaptation and mitigation actions in partnership with communities.	Capacity building of staff and communities Supporting communities w	9,526,900	19,537,382	7,076,513	57,257,752	IDA KFW	Trans Nzoia County Department of Water, Environment, Natural Resources and Climate Change

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		<p>The program emphasizes the governance aspect, social inclusion, and citizen participation, aspects of climate and disaster risk management, and support actions. It builds county governments' capacities and systems for understanding, planning, and administering climate actions while at the same time funding the actions</p>							
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Trans Nzoia County Climate Change Fund
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Annex IV: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments