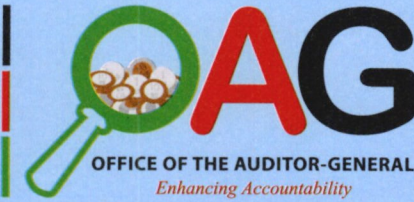


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ON

VIHIGA COUNTY CLIMATE CHANGE FUND

FOR THE YEAR ENDED
30 JUNE, 2025

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CLERK AT THE TABLE	Ms. Nabalayo

COUNTY GOVERNMENT OF VIHIGA
VIHIGA COUNTY CLIMATE CHANGE FUND



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

JUNE 30, 2025

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



Vihiga County Climate Change Fund
Annual Report and Financial Statements for the year ended June 30, 2025

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1. ACRONYMS AND GLOSSARY OF TERMS

a) Acronyms

BOM	-	Board of Management
CCIS	-	County Climate Institutional Support
CCCPC	-	County Climate Change Planning Committee
CCRI	-	County Climate Resilient Investment
CCRI G	-	County Climate Resilient Investment Grant
CECM	-	County Executive Committee Member
CO	-	Chief Officer
FLLOCA	-	Financing Locally Lead Climate Action.
ICPAK	-	Institute of Certified Public Accountants of Kenya
IPSAS	-	International Public Sector Accounting Standards
KAFU	-	Kaimosi Friends University
Kshs	-	Kenya Shillings
PFM	-	Public Finance Management
PSASB	-	Public Sector Accounting Standards Board
WCCPC	-	Ward Climate Change Planning Committee

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Vihiga County Climate Change Fund (CCCF) is established by Vihiga County Climate Change Fund Act, 2019 which was later transitioned to the Vihiga County Climate Change Act, 2025. The Vihiga County Climate Change Directorate is the implementing entity of the fund domiciled in the Department of Environment, Water, Energy, Natural Resources and Climate Change.

The fund’s broad objective is to facilitate and coordinate financing for community- initiated climate change adaptation and mitigation projects.

The principal mandate of the Fund is to finance climate change programs, projects and activities as provided for in the Climate Finance Framework in the County.

b) Principal Activities

The principal mandate of the Fund is to finance climate change programs, projects and activities as provided for in the Climate Finance Framework.

The Fund exists to:

- i. Initiate and coordinate finance for climate change adaptation and mitigation activities at community level
- ii. Establish a climate finance mechanism (which includes the fund itself and its supporting structures)
- iii. Facilitate community-initiated Climate Change Adaptation and Mitigation
- iv. Facilitate planning of climate change adaptation and mitigation and budgetary framework
- v. Seek and receive grants from international sources, the national government and other organizations

c) The Vihiga County Climate Change Fund steering Committee

Ref	Name	Position
1.	HE Dr. Wilbur Ottichilo	H.E. The Governor, Vihiga – Chairperson
2.	Hon .Meshack Mulongo	CECM in Charge of Environment -Secretary
3.	Hon .Nicholas Mwandih	CECM in Charge of Health – Member
4.	Hon. Dr. Jairus Boston Amayi	CECM in Charge of Finance – Member
5.	Dr. Richard Boiyo	C.O. in Charge of Environment – Member
6.	Dr.Caroline Mulinya	Climate Scientist- Kaimosi University; Member

d) The Vihiga County Climate Change Fund Planning Committee

Ref	Name	Position
1.	Dr. Richard Boiyo	Chairperson – C.O – Environment, Energy and Natural Resources
2.	Dr. Betty Mulianga	Member – C.O – Agriculture, Livestock and Fisheries
3.	CPA James Atemba	Member - Chief Officer – Finance and Economic Planning,
4.	Mr.Victor Kivaya Cheye	Member – C.O – Lands, Physical Planning and Urban Development
5.	Dr.Mary Susan Anyiendah	Member – C.O – Health
6.	Mr. Godfrey Omusonga	Member – County Director – Meteorology Services
7.	Mr. Hesbon Monda	Member – County Director Environment - NEMA
8.	Mr.Winstone Atamba	Secretary – County Director - Climate Change
9.	Selina Nangila	Fund Administrator

e) Fiduciary oversight arrangements

SN	Position	Name
1	Director Internal Audit	CPA Sammy Otwoma.
2	County Assembly Environment committee	Hon. David Onjiri - Chairperson

f) Registered Offices

P.O. Box 344 50300
 Vihiga County Headquarters,
 Maragoli
 Mbale KENYA

g) Fund Contacts

Website: www.vihiga.go.ke.

[Directorclimate@vihiga.go.ke-](mailto:Directorclimate@vihiga.go.ke)

h) Fund Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

i) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya


j) Principal Legal Adviser



The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

k) County Attorney

The County Attorney, Vihiga County
P.O. Box 344 50300
Vihiga County Headquarters,
Maragoli
Mbale KENYA


3. COUNTY STEERING COMMITTEE

	Name	Details of qualifications and experience
1.	 <p><i>H.E. Dr. Wilbur Ottichilo</i> Governor Vihiga County, Chairperson</p>	<p>H.E. Dr. Wilber K. Ottichilo was born on September 23, 1952 he is the current governor of Vihiga County.</p> <p>He attended Makerere University from 1974 to 1977 for his undergraduate studies, the University of Nairobi from 1981 to 1983, as well as Colorado State University from 1984-1986 where he earned his PhD.</p> <p>He is the current chairman of Council of Governors committee on Environment and Climate Change.</p> <p>He served as the Member of Parliament for Emuhaya Constituency and worked as the Director General of Regional Centre for Mapping of Resources for Development (RCMRD), an agency of United Nations Economic Commission for Africa (UNECA).</p> <p>Dr. Ottichilo has a vast experience in Public Service and Administration and was one time ranked the best performing Member of Parliament in the Republic of Kenya. Dr. Ottichilo is a globally- acclaimed climate change champion and has presented numerous conference papers and keynote speeches including at the UNFCCC annual Conference of Parties (COPs).</p> <p>He Holds a Doctorate in Natural Resource Management and Space Science from the University of Wageningen and the International institute of Earth Observations.</p>

	Name	Details of qualifications and experience
2.	 <p>Meshack Mulongo Onzere <i>CECM - Environment, Water, Energy, Natural Resources and Climate Change- Secretary</i></p>	<p>Born in 1974, Mr. Mulongo holds a 20-year working experience having worked as a high school teacher at the University as an administrator and rose through the ranks to the position of assistant registrar at Masinde Muliro University.</p> <p>Mr. Mulongo served as the CECM for Environment and Climate change at the County Government of Vihiga, from March 2024 to July 2025, after which he was transferred to the department of Finance and economic planning where he is the current CECM.</p> <p>Mr. Mulongo Holds a Bachelor of Education (Maseno University and a Master of Education Degree (2012) from Masinde Muliro University.</p> <p>He has a great interest in workers welfare and social justice- skills that he has put to use in giving policy and strategic guidance in implementation of climate change programs.</p>
3.	 <p>Dr. Julius Kiboen Maruja <i>CECM – Health Services Member</i></p>	<p>Hon Julius Kiboen Maruja was born in Vihiga county on 1st January 1983. He graduated with a Bachelor of Laws degree from the University of Nairobi in the year 2013.</p> <p>With more than 10 years of work experience, Hon Maruja has worked in private practice including the Cosmos Limited and runs a law firm.</p> <p>He has served as a County Executive Committee member in Vihiga County from 2022. He served as the CECM health from March 2024 to July, 2025. During this period, he served as a member of the Vihiga County Climate Change Steering Committee after which he was transferred to the department of Agriculture, Livestock and fisheries.</p>

	Name	Details of qualifications and experience
4.	 <p>Dr. Jairus Boston Amayi <i>CECM - Finance and Economic Planning Member</i></p>	<p>Hon. Dr Jairus B. Amayi has a vast experience in both economics and human resources management and has previously served as a senior lecturer of economics at the Murang'a University College where he served as the Dean School of Business and Economics.</p> <p>Dr. Amayi holds a PhD. in Development Economics from Grandhigram Rural University- India and has a Master's Degree in Economics. He also worked for a short stint as a peer for the inter – university council of East Africa under the auspices of the East African Community.</p> <p>Dr. Amayi served as a member of the Vihiga County Climate Change Steering Committee in from March, 2024 to July, 2025 a period which he was serving as the CECM in charge of Finance and Economic Planning. He is currently the CECM in charge of Environment, Water, Energy, Natural Resources and Climate Change.</p>
5.	 <p>Nicholas Kitungulu <i>CECM - Agriculture, Livestock and Fisheries Member</i></p>	<p>Hon Nicholas Kitungulu is the current County Executive Committee Member responsible for Health services. He served as the CECM in the department of Agriculture, Livestock and Fisheries from March, 2024 to July, 2025 during which he was a member of the Vihiga County Climate Change Steering Committee.</p> <p>Hon. Kitungulu served as an Assistant Lecturer in the Department of Biological Sciences at the Masinde Muliro University. He is a Medical Biotechnologist pursuing a PhD in Medical Biotechnology at Maseno University. He has previously worked at Kenya Medical Research Institute, Centre for Global Health Research in the Climate and Human Health Research Division before joining Masinde Muliro University of Science and Technology.</p>

	Name	Details of qualifications and experience
		<p>He was also a Research fellow at the University of Massachusetts University Laboratory at KEMRI Kisumu where he did his Master's degree programme in Medical Biotechnology. Kitungulu has a wealth of experience in PSC & IRS, Molecular Analysis, Mosquito rearing, Mosquito morphological identification, both adult and larvae collection and management of insectary.</p> <p>His main research interests include genetic diversity of malaria vectors, innovation strategies towards malaria control & prevention, Molecular characterization of malaria vector & insecticides resistance, immunogenetics of malaria disease, climate change and disease prevalence for management.</p>
6.	 <p>Dr. Richard Boiyo <i>Chief Officer - Environment, Energy Natural Resources and Climate Change Member</i></p>	<p>Member – Chief officer in Charge of Environment, Energy, Natural Resources and Climate Change and is an ex-officio member of the steering committee. He has a PhD.in environmental physics from China.</p> <p>With a vast experience as a teacher at high school level, Dr. Boiyo has risen through the academic ranks to the level of a senior lecturer where he has lectured at Meru University, Kisii University among others. He has widely published in referred journals on aerosol absorptive, climatology among other thematic areas related to environmental physics.</p> <p>Dr. Boiyo has more than five years of experience in senior management, having served as the Chief Officer for Environment, Energy and Climate Change at the County Government of Vihiga from 2019. Dr. Boiyo has an outstanding career and academic background and some of the awards to his name include the Specialized award for academic excellence (2018), NUIST.</p>

	Name	Details of qualifications and experience
7.	 <p>Dr. Caroline Mulinya <i>Director External Linkages KAFU</i> <i>Member</i></p>	<p>Caroline Mulinya holds a Ph.D. in Geography (Climatology and Climate Change) from Jaramogi Oginga Odinga University of Science and Technology (2017), a Master of Arts in Geography (Climatology) from the University of Nairobi (2006), and a Bachelor of Arts in Education (Geography) from Moi University (1999).</p> <p>Currently, a Senior Lecturer of Geography (Climatology and Climate Change Science), and Coordinator of Climate Change Centre at Kaimosi Friends University. Also worked as a Research Scientist at the Kenya Industrial Research and Development Institute (KIRDI) and as a Research Assistant at the International Union for Conservation of Nature (IUCN).</p> <p>Experienced educator with over 20 years at both secondary and university levels. Experienced consultant on climate change including projects in Karamoja Cluster— covering Kenya, Uganda, Ethiopia and Sudan. Email: cmulinya@kafu.ac.ke/ cmulinya@gmail.com</p>

4. COUNTY PLANNING COMMITTEE

	Name	Details of qualifications and experience
1.	 <p>Dr. Richard Boiyo <i>Chief Officer - Environment, Energy Natural Resources and Climate Change Chairperson</i></p>	<p>Member – Chief officer in Charge of Environment, Energy and Natural Resources and chairperson to the planning committee. He has a Phd.in Environmental Physics from China.</p> <p>With a vast experience as a teacher at high school level, Dr. Boiyo has risen through the academic ranks to the level of a senior lecturer where he has lectured at Meru University, Kisii University among others. He has widely published in referred journals on aerosol absorptive, climatology among other thematic areas related to environmental physics.</p> <p>Dr. Boiyo has more than five years of experience in senior management having served as the Chief Officer for Environment, Energy and Climate Change at the County Government of Vihiga from 2019.</p>
2.	 <p>Dr. Betty Alosa Mulianga <i>Chief Officer - Agriculture, Livestock, Fisheries and Cooperative Development Member</i></p>	<p>Born on 29th December 1968, Dr. Betty Alosa Mulianga is a Natural Resources Management Specialist with an interest in Agro ecology.</p> <p>She holds a Bachelor’s Degree in Geographical Information Systems (GIS) and a Master’s Degree in Remote Sensing (2007) from Netherlands. She further holds a PhD in Remote Sensing and Ecosystems Modelling (2014) from France (2014).</p> <p>Dr. Mulianga has a wealth of experience having worked in the Ministry of Lands (Kenya) from 1994-2009. She worked at the Kenya Agricultural Research Institute from 2009 to 2023 as a Director at the Sugar Institute.</p> <p>She is the Current Chief Officer - Agriculture, Livestock, Fisheries and Cooperative Development, a position she has held from 2023. She served as a member of the VCCCPC during the reporting period.</p>

	Name	Details of qualifications and experience
3.	 <p>James Atemba <i>Chief Officer – Finance and Economic Planning</i> <i>Member</i></p>	<p>Member- Born in the year 1985, Mr James Atemba is the Chief Officer Finance and Economic Planning at the County Government of Vihiga.</p> <p>A holder of has Masters in business administration in finance and Bachelor’s Degree in business management and banking, Mr. Atemba has a vast experience in both public and private sector financial management. He has held a managerial position at the Invest and Grow (IG) Sacco and served as the Director in Charge of Revenue services at the County Government of Vihiga.</p> <p>With a CPA (K), Mr. Atemba brings a vast experience and knowledge in the financial management of the Fund.</p>
4.	 <p>Dr. Mary Susan Anyienda <i>Chief Officer – Health Services</i> <i>Member</i></p>	<p>Member – Currently serving as the Chief Officer – Health Services, Dr. Anyienda has more than 15 years’ work experience in education and public service sector. She has served as a chief officer in the county government of Vihiga for more than 5 years in various portfolios including education.</p> <p>A holder of Ph.D., and Masters in education, Dr. Anyienda brings a wealth of experience in the management of the Climate Change Fund.</p>
5.	 <p>Victor Kivaya Cheye <i>Chief Officer – Physical, planning, Lands and Housing</i> <i>Member</i></p>	<p>Member – A holder of BA Architecture from the Jomo Kenyatta University of Agriculture and Technology, JKUAT, Mr. Kivaya is the current Chief Officer for Physical, planning, Lands and Housing in the County Government of Vihiga.</p> <p>He Has more than 10years of experience in build environment from both private and public sector projects.</p>

	Name	Details of qualifications and experience
6.	<p align="center">Godfrey Omusonga <i>Director Metrological Services – Vihiga</i> Member</p>	<p>Member- Current County Director of Meteorological services for Vihiga County, Mr. Omusonga has a Bachelor’s Degree in Meteorology from the University of Nairobi. He brings to the Management of the Fund a wealth of experience through his career spanning more than 20 years.</p>
7.	<p align="center">Hesbon Monda <i>Director NEMA – Vihiga</i> Member</p>	<p>Member- Born in the year 1985, Holds a bachelor’s degree in Natural Resources Management and has worked in NEMA from 2009 to date. He brings a wealth of experience and expertise in environmental. He served as a member of the Planning Committee since its inception to April, 2025 after which he was transferred to another County. His position was taken up by Gilbert Magutt.</p>
8.	 <p align="center">Seline Nangila <i>Fund Administrator/member</i></p>	<p>Fund Administrator was born in 1985, Holds a diploma in financial management from Kisii university. She holds CPA part 2. Nangila has vast experience in budgeting, Audit and Accounting.</p>
9.	 <p align="center">Winstone Atamba <i>County Director Climate Change</i> Secretary</p>	<p>Secretary- Born in 1990, Mr. Winstone Atamba is the Director in Charge of Climate Change in the County Government of Vihiga holds a Bachelor’s degree in Environmental Planning and Management from the University of Eldoret Kenya and a licenced Environmental Impact Assessment and Audit Expert. He is a holds a post graduate qualification in project management and a master’s of Climate Change Adaptation and Mitigation at Masinde Muliro University of Science and Technology.</p> <p>With 10 years’ experience in Climate change and environmental conservation programs, Mr. Miima has served as a project coordinator for a Climate Change Governance Project that strengthened climate change governance within the Re.</p> <p>He is a member in good standing of the Environment Institute of Kenya.</p>

5. PLANNING COMMITTEE CHAIRPERSON'S REPORT

The Vihiga Climate Change Fund Act 2019 established Vihiga Climate Change Fund, with three level governance structures namely, the Steering committee, the County Planning committee and the Ward Climate Change Planning committee. During 2024/2025 financial year there were some minimal changes in the County Climate Change Planning Committee necessitated by the death of the previous chairperson Dr. Ephraim Mukisira in December, 2024 and transfer of the previous Director NEMA Mr. Hesbon Monda from the County in April, 2025.

The Fund was allocated Kshs.80 million in the FY 2024-2025 from the County Allocation, Kshs. 11 M County Climate Institutional Support (CCIS) Grant and 162.7 Million County Climate Resilience Projects (CCRI) Grants from the National Treasury FLLoCA program.

The funds contributed by the County Government are utilized in line with the Vihiga County Climate Change Fund Act, 2019. The Act stipulates that 3% of the funds be utilized for administrative activities for both the ward and county level committees and building capacity of the County Climate Change Directorate, 20% for implementation of various County wide projects while 77% of the funds are to be utilized for implementation of ward prioritized projects as per section four of the Vihiga County Climate Change Fund Act, 2019.

The Vihiga County Climate Change Fund and CCRI I grant will continue with the ongoing projects to completion as well as initiate the implementation of the CCRI projects that are to be funded by the FLLoCA CCRI II grant. In the next financial year 2025/26, the Fund has been allocated Kshs. 80 million which will be utilized in line with *the Act*. FLLoCA program has allocated the County 159.2 Million CCRI grant II.

In conclusion, I highly appreciate the staff, the committee members and other stakeholders for cooperation, support and hard work that enabled the Fund to achieve the above milestones. My special appreciation goes to H.E. the Governor for his strategic guidance in the design of climate change programs, the CECM and the Chief Officer(s) for their leadership in implementation of fund programs and the Director Climate Change for his day to day coordination of the fund's activities.

The Vihiga County Climate Change Fund envisions to attain greater performance in the next fiscal year 2025/26 and beyond.

Name: **Dr. Richard Boiyo**

Signature

Date

Chairperson of the Climate Change Planning Committee.



20/6/2025

6. REPORT OF THE FUND ADMINISTRATOR AND THE DIRECTOR CLIMATE CHANGE

The Vihiga County Directorate of Climate Change was established in March 2021 to coordinate the County's Climate Change response and spearhead implementation of climate change adaptation programs under the County Climate Change Fund. The County's Climate Change response during the reporting period was anchored on the Vihiga County Climate Change Fund Act, 2019, Amended 2021. (hereafter referred to as *The Act*) and guided by the Vihiga County Climate Change Policy, 2022-2027, the Vihiga County Climate Change Regulations, 2021 and the Vihiga County Climate Change Action Plan 2023 -2027.

During the reporting period, the Directorate of Climate Change focused on strengthening climate change governance structures, increasing awareness and implementation of climate change resilience projects. These programs were implemented with the funding of the County Government of Vihiga Climate Change Fund allocation (2%) of the budget, the Financing Locally Led Climate Action Project (FLLoCA) program County Climate Institutional Support Grant (CCIS) and County Climate Resilient Investment (CCRI) grants.

Activities implemented in the reporting period include:

Statutory workshops and meetings of the County Climate Change Planning Committee (CCPC) held to adopt and approve the work plans as well as approve the community prioritized ward climate change investments; Bi-Annual meeting of the County Climate Change Steering Committee was held to approve the annual work plan, budget; Workshop of the County Assembly Environment committee to apprise on the climate change programs and sensitize them on election of the WCCPCs; Workshop of the County Environment Committee to sensitize them on climate change programs and their role; Held meetings with the WCCPC Chairpersons on progress of climate change programs and projects; sensitized the Ward administrators on WCCPC elections; re-elected and inducted the new WCCPCs after expiry of terms of the old committee.

Forums were held at ward level to raise awareness including 10 radio talk shows, 1 TV talk show and numerous fora on social media which led to increased climate change awareness among residents of Vihiga.

The directorate also conducted a Climate Change Conference centre at Kaimosi Friends University (KAFU) and launched the Centre of Excellence in Climate Action and Research

In addition, in line with section 23 of the Vihiga County Climate Change Act 2019, community consultation forums were conducted in 14 wards to enable prioritization of climate change investment projects for implementation. This led to prioritization of 14 projects to be implemented under the FLLoCA CCRI and the County Climate Change Fund Contributions for the period under review.

Upon completion of the prioritization of projects at ward level, Ward Climate Change Committees were facilitated to develop proposals which were subsequently reviewed by the Directorate of Climate Change, and approved by the County Climate Change Planning Committee.

Nine Climate Change Resilience projects prioritized by Communities were fully implemented under the CCRI I grants namely: Kayila Community Water Project (Luanda South Ward), Ekamanji Community Water Project (Luanda Township Ward), Ebukhaya Community Water Project (Central Bunyore Ward) Nadiradi Community Water Project (Busali Ward), Kegondi Community Water Project (West Sabatia Ward) Vigena Community Resilient Water Project (Izava/Lyadyuwa Ward) Mwala-Kaptik Community Resilient Water Project (Shiru Ward), Mutave-Jepesi Bridge (Tambua Ward) and Rehabilitation of 70 acres of Maragoli Hills Forest (South Maragoli Ward).

Fourty eight (48) officers from the CCU and line departments were trained on Climate Change, Environment safeguards, Social safeguards & grievance Management, M&E, Climate Information System and Maproom use among others.

Other activities undertaken by the fund in the Year under review include:

Completion and publication of the Vihiga County Climate Change Act, 2025 to strengthen climate change legal framework in the County; Development of the Vihiga County Climate Change Regulations that involved drafting workshops, stakeholder and expert reviews; Establishment of five community project management committees for: Ebukhaya, Mwibona, Kegondi, Mwala Kaptik and Mmakhondo Ipali water projects; Conducted Climate Change Symposium which brought people from CSOs and County Departments to showcase concepts on Climate Action from the different sectors; Supply of assorted office equipment including 5 laptops, 2 workstations and a printer for enhanced service delivery; procurement of hotel services and procurement of fuel.

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The directorate also initiated the development of the eucalyptus policy to help in management of eucalyptus in the county and in order to raise awareness on conservation of the wetlands and the critical role they play, the directorate sensitized communities during the world wetlands day on 2nd February 2025.

The ongoing Climate change FY 2024-2025 projects / investments included

S/No	Project Name	Ward	Contractor	Project Start Date	Expected Completion Date	Budget Allocation	Project Cost	Actual Expenditure
1.	Completion and commercialization of South Maragoli Apiculture	South Maragoli	Emm Consult Ltd	14 th March, 2025	14 th June 2025	14,338,330	14,338,330	-
2	Completion and commercialization of Buhani Irrigation Scheme	Mungoma	Golden Crest Agencies	24 th April, 2025	24 th October 2025	12,589,031	12,589,031	4, 149,939
3.	Growing of trees at Maragoli Hills 55 Acres	South Maragoli	Golden Crest Agencies	27 th June, 2025	27 th Sept, 2025	7,318,440	7,318,440	-
4.	Ebukholi community water project	N. East Bunyore	Alivata Limited	18 th June, 2025	18 th Dec, 2025	19,259,379	19,259,379	-

7. STATEMENT OF PERFORMANCE AGAINST THE COUNTY FUND’S PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

The key development objectives of the Fund are:

- a) To strengthen climate change institutional and planning framework
- b) Enhance inclusion in climate action and decision making
- c) To establish climate change governance structures, at the ward and county level
- d) To promote climate action initiatives focusing on climate change resilience
- e) To facilitate community-initiated climate change resilience investments in five wards

Progress on attainment of Strategic development objectives

The table below provides the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Climate Change Governance	To strengthen climate change institutional and planning framework	Climate change governance structures at county and ward level established	Number of governance structures established	<ul style="list-style-type: none"> • Ward Climate Change Committees, Climate Change Planning Committees were capacity build • Communities were supported to identify, prioritize and develop climate change resilience projects
Capacity Building	To build the capacity of committees to enable them execute climate action	Enhanced capacity to manage climate risks	Number of staff, committees trained	<ul style="list-style-type: none"> • Twelve Officers trained at Kenya School of Government • Sixty five(65) officers and ward climate change committee officials trained • Procured various ICT equipment(laptops and phones, TV Screen) for the directorate • Procured furniture for the directorate • Refurbished the boardroom at Departmental Offices • Procured a motor vehicle for the directorate

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Program	Objective	Outcome	Indicator	Performance
Community Prioritized climate resilience investments	To enhance adaptive capacities to climate change impacts	Enhanced adaptation to climate change among communities	Number of projects implemented	Twelve community resilience projects implemented as detailed in section 6 above. These projects are meant to address climate risks as prioritized by the communities at ward level.

8. CORPORATE GOVERNANCE STATEMENT

Section 14 of the Vihiga County Climate Change Fund Act 2019 provides for establishment of the County Climate Change Fund Steering Committee whose membership include the Governor as the Chairperson, CECM finance, CECM environment who is the secretary, CECM Public Health and CECM Agriculture. The Steering committee also comprises of representatives of the Business Community, Professionals in the County and Non-Governmental Organisations. The Steering Committee serves as the Board of the Vihiga County Climate Change Fund.

In line with the Act, for one to be appointed on the Steering Committee is by virtue of the offices they bear. The term of service is a period of five years after which another steering committee is appointed, or mandate renewed. For appointment, one must be a person who is actively engaged in climate change activities in the County, recommended by an umbrella organization representing the interest the nominee is to represent on the committee and be seconded by an organization that is actively involved in climate change adaptation, mitigation of climate finance activities in the county. In addition, they should have rare skills, knowledge, talents or linkages that are likely to benefit the Vihiga County Climate Change Fund.

The Steering Committee provides overall guidance for the development of a Climate Finance Framework for the County; facilitates and monitors the implementation of the Climate Finance Framework. The committee also develops necessary linkages for the fund with the national government and other relevant stakeholders outside the county and ensures compliance of the fund administration to the public finance management principles under article 201 of the constitution of Kenya and the provisions in Public Finance Management Act, 2012.

The Steering Committee also ensures that projects approved for funding conform to the Climate Finance Framework and mobilizes funding for projects, programs and activities listed in the Climate Finance Framework. Lastly, the Steering Committee coordinates the Climate Finance projects and programs with other programs in the county and regularly reviews the Framework.

The committee held two meetings in the year, the first meeting was held on 24th October 2023 whose agenda was to review performance of the previous period and approve the work plan for the current financial year. The second meeting was held on 23rd May 2024 where the committee reviewed and approved community-prioritized projects to be funded by the CCRI grant 1.

9. MANAGEMENT DISCUSSION AND ANALYSIS

In the inaugural meeting of the Steering Committee of the period under review, the Chairperson of the Steering Committee H.E the Governor pointed out that programs carried out by the directorate of climate change had a significant impact on the lives of the people of Vihiga as they address adaptation and mitigation aspects in Vihiga.

He further informed participants that the County Climate Support Institutional (CCIS) grant from FLLoCA had been disbursed and would enable the county strengthen its governance structures and legislative framework to enable locally led climate action.

The chairperson directed that a committee chaired by H.E the Deputy governor coordinates the process of establishing a Climate Change Center at KAFU to ensure the center was launched before the end the year 2024 to support climate change research in the County. He advised continuous budgeting for the initiative and appreciated the directorate for the achievements attained since its inception in 2021. He directed that focus should be towards clean energy, environmental conservation, water resources conservation and supply, disaster risk reduction and climate smart agriculture to a level that can enable other counties to benchmark with Vihiga.

The CECM Climate Change informed the steering committee that the Fund is committed to ensure that matters of Climate Change are well coordinated. He explained that other counties despite bench-marking with Vihiga on Climate Change Governance, PCRA and Climate Action Planning in the previous years, they are now benchmarking on tangible climate change investments especially in water sector where the county has leveraged on use of clean energy .

The CECM Agriculture observed that Agriculture was more affected by Climate Change citing the shift in rainfall patterns affecting both crops and animals adversely. He observed that addressing climate change impacts directly leads to increased agricultural productivity. On his part, the CECM Finance challenged the directorate to take advantage of the expertise of H.E Governor Wilbur Ottichilo in climate change to enhance its performance. Further, he urged the department to ensure accountability and prudent utilization of the funds.

The chairperson mentioned that successful implementation of the climate change projects was due to close supervision of the projects, community led prioritization of projects and the political good will.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Vihiga County Climate Change Fund, whose programs are implemented by the Directorate of Climate Change exists to strengthen resilience of communities to climate change and enhance adaptation in the context of sustainable development.

(i) Sustainability strategy and profile --

The Climate Change Fund will be sustainable as there have been efforts to put in the budget at least two per cent of the County's annual budget. The steering committee that is the highest decision-making organ and the involvement of the members of the County Assembly ensure the right trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Putting communities at the centre of decision making about project identification, implementation and operations helps to ensure sustainability of climate change initiatives under the fund. Furthermore, water projects implemented by the fund are handed over to the County Water Utility Company for sustainability and all incorporate use of solar energy.

(ii) Environmental performance

The fund undertakes environmental safeguards before implementation of the programs. This ensures that projects that are to be implemented undergo Environmental and Social Screening to check out for any adverse effects that may result from implementation of the same. An Environmental and Social Management Plan is then developed and presented to the contractor to enable mitigation of any harmful impacts that may arise during project implementation and operation.

There is a dedicated environmental and social safeguards focal person for the projects. In addition, the projects have an environmental and social components, which budgets for conservation of natural resources, restoration of degraded areas and sensitization of communities on environmental conservation and climate change.

(iii) Community Engagements-

Community engagements for social inclusion is one of the key pillars of the climate change fund. Community engagements in the reporting period were:

- Radio Programmes for increased Climate Change awareness
- Community consultation forums
- Proposal writing sessions with WCCPCs
- Public participation forums
- Climate Change meeting with the WCCPC chairpersons to reflect on status of climate change projects
- Sensitization and re- election of the Ward Climate Change Planning committees
- Induction training of the ward climate change planning committees

(iv) *Market place practices*

The fund adheres the PFMA and maintains best market place practices. The fund maintains a good Grievance Redress Mechanism accessible on the county's online platform including the website. The Fund maintains best practices in project identification by putting the community at the Centre of project identification and implementation through the Climate Change Ward Committees.

(v) *Corporate social responsibility/community engagements*

The fund incorporates corporate responsibility in implementation of projects where contractors and service providers are required to go an extra mile in providing social services to projects' host communities at no extra pay. For example, the fund incorporates last mile connectivity in water projects to ensure that vulnerable low-income households access water from the projects. In addition, the fund conserves water catchment areas and other environmentally sensitive ecosystem.

In the period under review, the social corporate responsibility of the fund is best exemplified by the Ipali MMakhondo water where the contractor build a house for a local resident and the Kaila Water project where the contractor bought books for school children in the project area.

For community engagement, the fund undertakes annual community consultation forums to identify projects and undertakes participatory monitoring of projects with the support of the Ward Climate Change Planning Committees.

11. REPORT OF TRUSTEES

The fund does not have a board of trustees.

12. 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 established by Vihiga Climate Change Fund Act 2019 shall prepare financial statements for the Fund in accordance with the standards and format 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, 2025. 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.

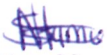
The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Vihiga Climate Change Fund Act 2019.

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, 2025, 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.

Approval of the financial statements

The Fund's financial statements were approved by the board on 30/06/25 and signed on it's behalf by:


Selina Nangila.
Fund Administrator.

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON VIHIGA COUNTY CLIMATE CHANGE FUND FOR THE YEAR ENDED 30 JUNE, 2025

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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying financial statements of Vihiga County Climate Change Fund set out on pages 1 to 18, which comprise of the statement of financial position as at 30 June, 2025 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 year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Vihiga County Climate Change Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance International Public Sector Accounting Standards (Accrual Basis) and comply with the Vihiga County Climate Change Fund Act, 2019 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Vihiga 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 opinion.

Emphasis of Matter

1. Material Uncertainty Related to Going Concern

I draw your attention to Note 5(c) on going concern of the Fund. The statement of financial position reflects an amount of Kshs.21,112,604 in respect of current liabilities, and an amount of Kshs.50,567,741 resulting to a negative working capital balance of Kshs.29,455,137. Although Management has disclosed this matter, the continued operations of the Fund is dependent on continued funding by the National and County Governments and creditors.

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final budget and actual receipts on a comparable basis of Kshs.244,585,386 and Kshs.244,585,386 respectively. Similarly, the Fund spent Kshs.223,472,780 against an approved expenditure budget of Kshs.244,585,386 resulting in underspending of Kshs.21,112,606 or (8.63%) of the approved budget.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, Management had not resolved the issues as at 30 June, 2025 as detailed below:

S/No.	Financial Year	Audit Issues
1.	2023/2024	Inaccuracies in the Financial Statements
2.	2023/2024	Lack of a Depreciation Policy and Failure to Charge Depreciation
3.	2023/2024	Budgetary Control and Performance
4.	2023/2024	Delayed Disbursement of Funds
5.	2023/2024	Irregular Award of Contracts
6.	2023/2024	Procurement Outside IFMIS E-procurement

Other Information

Management is responsible for the Other Information set out on page iv to xxvi which comprise of Key Entity Information and Management, County Steering Committee, County Planning Committee, Planning Committee Chairperson's Report, Report of the Fund Administrator and Director of Climate Change, Statement of Performance Against County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of Trustees and Statement of Management's 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 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 effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the 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

1. Non-Compliance with the Public Procurement Capacity Building Levy Order, 2023

Vihiga County Climate Change Fund did not remit 0.03% Capacity Building Levy to the Public Procurement Regulatory Authority (PPRA) for all contracts entered into during the year under review; contrary to Section 3 (1) of the Public Procurement Capacity Building Levy Order, 2023.

In the circumstances, Management was in breach of the law.

2. Failure to Prepare Quarterly Reports on the Implementation of the Procurement Plan

During the audit, it was observed that Vihiga County Climate Change Fund failed to prepare quarterly reports on the implementation of the approved procurement plan as required by Regulation 40(6) of the Public Procurement and Assets Disposal Regulations, 2020.

Consequently, Management was in breach of the law.

3. Construction of Mutave-Jepsesi Bridge

During the year under review, Vihiga County Climate Change Fund awarded a contract for the construction Mutave-Jepsesi bridge for climate disaster risk reduction at a contract sum of Kshs.13,158,344. During a physical verification of the project in September 2025, it was observed that the bridge is fully constructed and in active use.

However, it was noticed that soil erosion had developed in the adjacent area, resulting in damage to the gabion boxes, rock fill, stone pitching, and culvert constructed. This condition may pose a potential risk to the stability of the bridge foundations. Furthermore, ongoing sand harvesting activities were observed near the bridge site. These activities may accelerate erosion and undermine the structural integrity of the bridge.

In the circumstances, the durability and value for money on the project could not be confirmed.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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 of 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 ISSAIs 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


17 November, 2025


Vihiga County Climate Change Fund
Annual Report and Financial Statements for the year ended June 30, 2025

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2025

Description	Note	2024-2025	2023-2024
		Ksh	Ksh
Revenue From Non-Exchange Transactions			
Transfers From the County Government	6	113,125,992	202,765,110
TOTAL REVENUE		113,125,992	202,765,110
Expenses			
Use of goods and services	7	272,401,522	123,085,812
Total Expenses		272,401,522	123,085,812
Surplus/(Deficit) for the Period		(159,275,530)	79,679,298

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 30th June, 2025 and signed by:

.....

Name: Selina Nangila
Administrator of the Fund.


.....

Name: CPA Agalomba Duke
Fund Accountant
ICPAK member No. 30023


Vihiga County Climate Change Fund
Annual Report and Financial Statements for the year ended June 30, 2025

15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

Description	Note	2024-2025	2023-2024
		Ksh	Ksh
Assets			
Current Assets			
Cash and Cash Equivalents	8	21,112,604	153,585,386
Account Receivable	11	22,125,992	
Total current assets		43,238,596	153,585,386
Non-Current Assets			
Property, Plant and Equipment	9	12,545,500	10,906,500
Total Assets		55,784,096	164,491,886
Liabilities			
Current Liabilities			-
Trade payables	10	50,567,741	
Total current liabilities			-
			-
Non-Current Liabilities			-
Total Liabilities		50,567,741	
Net Assets		5,216,355	164,491,886
Represented by:			
Surplus/deficits		(159,275,530)	79,679,298
Accumulated Surplus		164,491,885	84,812,387
Total Net Assets and Liabilities		5,216,355	164,491,685

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 30/06/2025 and signed by:

.....

Name: Selina Nangila.
Administrator of the Fund.

.....

Name: CPA Agalomba Duke.
Fund Accountant
ICPAK member No. 30023

16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH JUNE 2025

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance as at 1 July 2023			74,181,087	74,181,087
Surplus for the period			182,632,578	182,632,579
Balance as at 30 June 2024			256,813,665	256,813,666
Balance As At 1 July (2024)			256,813,665	256,813,666
Adjustments: - Overstatement of expenditure			(92,594,709)	(92,594,709)
Casting error			272,928	
Adjusted Balance As At 1 July (2024)	-	-	164,491,884	164,491,885
Surplus/Deficit For the Period	-	-	(159,275,530)	(181,401,521)
Balance As At 30 June (2025)			5,216,355	(16,909,636)

An amount of ksh 92,594,709 was captured under PPE and was to be expensed in the prior year FY 23/24. The amount of ksh 272,928 was a casting error in the prior year .This has been adjusted accordingly as indicated above.

17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025.

Description	Note	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from the county government		91,000,000	202,765,110
Total receipts		91,000,000	202,765,110
Payments			
Use of Goods and Services		221,833,780	20,132,531
Net cash flows from operating activities	12	(130,833,780)	182,632,579
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		(1,639,000)	(103,501,209)
Net cash flows used in investing activities		(1,639,000)	(103,501,209)
Cash flows from financing activities			
Net cash flows used in financing activities			
Net increase/(decrease) in cash & cash Equivalents		(132,472,780)	79,131,670
Cash and cash equivalents at 1 July	8	153,585,385	74,453,516
Cash and cash equivalents at 30 June	8	21,112,604	153,585,386

Vihiga County Climate Change Fund
Annual Report and Financial Statements for the year Ended June 30, 2025

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30TH JUNE 2025

Description	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis		Performance Difference		% Utilization
	2024-2025	Kshs	2024/2025	Kshs	Kshs	Kshs	2022/2023	Kshs	2022/2023	Kshs	
Balance B/F		0		153,585,385		153,585,385		153,585,386		-	100%
RECEIPTS											
Transfers from County Govt.	80,000,000					80,000,000	80,000,000			-	100%
FloCA(CCIS III and CCIS I Grant)	11,000,000		-			11,000,000	11,000,000			-	100%
Total income	91,000,000		153,585,385			244,585,385	244,585,386			-	100%
Expenses											
Administration expenses	2,730,000			39,607,561		42,337,561	37,482,641			4,854,920	88%
Other P expenses	88,270,000			113,977,824		202,247,824	185,990,138			16,257,685	91%
Total expenditure	91,000,000		153,585,385			244,585,385	223,472,780			21,112,605	91%
Surplus for the period							21,112,605				

Note:

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	21,112,605
Closing Cash and Cash Equivalent as per the statement of Cash flows	21,112,605

Note: The amount of Ksh 153,585,385 were unspent funds for FY 23/24 due to late exchequer releases.

1. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The Vihiga Climate Change is established by and derives its authority and accountability from Vihiga county climate change Act 2019. The entity is wholly owned by the Vihiga County Government and is domiciled in Kenya. The entity’s principal activity is to facilitate and coordinate financing for community initiated climate change adoption and mitigation projects

2. 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 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.

3. Adoption of new and Revised standards

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

- (i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 43	<p><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 cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. The fund did not early adopt this standard.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><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</p>

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Standard	Effective date and impact:
	presented separately in the statement of financial performance. The fund did not early adopt this standard.
IPSAS 46 Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: <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. iv. The standard also introduces a public sector specific measurement bases called the current operational value. The fund did not early adopt this standard.
IPSAS 47- Revenue	Applicable 1st January 2026 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. The fund did not early adopt this standard.
IPSAS 48- Transfer Expenses	Applicable 1st January 2026 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. The fund did not early adopt this standard.
IPSAS 49- Retirement Benefit Plans	Applicable 1st January 2026 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. The fund did not early adopt this standard.

4. Summary of Significant Accounting Policies

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

Vihiga County Climate Change Fund
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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.

ii. Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 30th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented.

c) Summary of Significant Accounting Policies (Continued)

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented.

d) Property, plant and equipment

All property, plant and equipment are stated at cost . Cost includes expenditure that is directly attributable to the acquisition of the items.since the county does not have a depreciation policy which the fund should adopt

e) Intangible Assets

The entity did not record any Intangible assets during the year under review.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured.

f) Social Benefits

The entity did not incur any Social benefit payment during the year under review.

g) 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.

h) Cash and cash equivalents

Cash and cash equivalents comprised only cash at bank. Bank account balances include amounts held at the Special Purpose Account (SPA) at the end of the financial year.

Comparative figures are provided to the respective financial statement for the period ended 30th June 2024.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements is in conformity with IPSAS requirement for the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the end of the reporting period.

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 financial

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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.

C) Going Concern

The Vihiga County Climate Change Fund had total current assets of 43,238,596 as reflected in the statement of financial position and current liabilities of Kshs 50,567, 741, resulting in a negative working capital of Kshs 7,329,145`. The negative working capital was due to a delayed disbursement of Kshs. 40,000,000 from county co-funding which was subsequently disbursed into the fund. Management has put in place the following measures to enhance the sustainability of the Fund:

- Timely preparation of annual work plans and budgets
- Follow up on allocation and disbursements of County Co funding for timely implementation of planned activities.
- The Vihiga County Government has developed the Climate Change Act 2025, which guides carbon trading activities that are expected to continue generating revenue to the fund for sustainability.

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6. Transfers from County Government

Description	2024/2025	2023/2024
	Kshs	Kshs
Transfers From County Govt. –Operations	80,000,000	202,765,110
FLLOCA Transfer	33,125,992	-
Total	113,125,992	202,765,110

7. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Administration	14,113,796	10,947,905
Fuel and Oil Cost	700,000	800,000
Printing and Stationery	74,430	190,268
FLLOCA Expenses	22,594,416	8,194,358
Other Projects-Climate Change Fund	234,918,880	-
Total Administration expenses	272,401,522	20,132,531

8. Cash and cash equivalents

Description	2024/2025	2023/2024
	Kshs	Kshs
Special Purpose Account	21,112,604	153,585,384
Total Cash And Cash Equivalents	21,112,604	153,585,384

Notes to the Financial Statements Continued

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

Financial Institution	Account number	2024/2025	2023/2024
		Kshs	Kshs
a) Special Purpose Account			
Central Bank of Kenya	100048684	21,112,604	153,585,384
Sub- Total		21,112,604	153,585,384
b) Others(Specify)			
Cash In Transit	-	-	-
Cash In Hand	-	-	-
Sub- Total			
Grand Total		21,112,604	153,585,384

9. Property, plant and equipment

	Motor vehicles	Furniture and fittings	Computers and ICT office equipment	Total
Cost	Kshs	Kshs	Kshs	Kshs
At 1 st July (2021)	-	-	-	-
Additions	-	135,000	140,000	275,000
Disposals	-	-	-	-
Transfers/Adjustments	-	-	-	-
At 30 th June (2022)	-	135,000	140,000	275,000
At 1 st July (2022)	-	-	-	-
Bal b/f	-	135,000	140,000	275,000
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 th June (2023)	-	135,000	140,000	275,000
Bal B/f 1 st July 2023	-	135,000	140,000	275,000
Additions	8,333,000	1,050,000	1,248,500	10,631,500
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Net Book values				
As at 30 th June(2024)	8,333,000	1,185,000	1,388,500	10,906,500
Bal B/f 1st July 2024	8,333,000	1,185,000	1,388,500	10,906,500
Additions	-	495,000	1,144,000	1,639,000
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Net Book values				
As at 30th June(2025)	8,333,000	1,680,000	2,532,500	12,545,500

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10. Accounts Payables

Description	2024/2025	2023/2024
Trade Payables	50,567,741	-
Total	50,567,741	-

Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	50,567,741	100%	0	0%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years		0%	0	0%

11. Accounts Receivables

Description	2024/2025	2023/2024
Receivables	22,125,992	
Total	22,125,992	-

12. Cash Generated from operating activities

Description	2024/2025	2023/2024
Surplus/Deficit	- 159,275,530	
Adjust for:		
Depreciation	-	
Non-cash items	-	
Working capital adjustments:		
Increase in receivables	- 22,125,992	
Increase in payables	50,567,741	
Total	- 130,833,780	-

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Note: Notes To The Financial Statements.

11. Events after the reporting period

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

12. Ultimate and Holding Entity

There was no ultimate and holding entity

13. Currency

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

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2. 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)
1.	<p>Inaccuracies in the Financial Statements The statement of cash flows reflects an amount of 103,501,209 in respect to purchase of property, plant and equipment. However, the amount is at variance with Note 4 schedule of Kshs.103,226,209 resulting to a variance of Kshs.275,000.</p> <p>In the circumstances, the accuracy of the above balances as presented in the financial statements could not be confirmed.</p>	<p>The management has noted auditor's observation and we wish to respond as follows; The variance of Kshs 275,000 as observed by the auditor was in the draft annual financial statement. However in the final amended and audited financial statement for the period under review, the cashflow statement and note 4 of the financial statement were properly stated and there were no variance.</p>	Resolved	
2.	<p>Lack of a Depreciation Policy and Failure to Charge Depreciation The statement of financial position as disclosed in Note 4 to the financial statements reflects an amount of Kshs.103,501,209 under property, plant, and equipment. However, no depreciation was charged on these assets in the year under review, or in previous years. It was also observed that the Fund has not stated its depreciation policy and method as required by the financial reporting</p>	<p>The management has taken note of the observation and we wish to respond as follows; In the wake of the transition from Cash to Accrual basis the County Executive is currently working on depreciation policy that will cover both the Executive and the Funds.</p>	Resolved	

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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)
	<p>template of 30 June, 2024 prescribed by the Public Sector Accounting Standards Board (PSASB).</p> <p>In the circumstances, the accuracy, completeness and valuation of the property, plant and equipment with a historical cost of Kshs.103,501,209 could not be confirmed.</p>			
3.	<p>The statement of comparison of budget and actual amounts reflect total revenue of Kshs.202,765,110 against final budget of Kshs.242,765,110 resulting to under collection of Kshs.40,000,000 or 16% of the budgeted revenue. Further, the statement of comparison of budget and actual amounts reflects an expenditure budget of Kshs.102,000,000 and actual on a comparable basis of Kshs.123,633,240, resulting to an over expenditure of Kshs.21,633,240. However, no authorization was provided by Management on authorization sought for the excess budget. No reason was provided by Management for budgeting to collect more than they planned to spend.</p>	<p>At the beginning of FY 2023/2024, the climate change fund special purpose account had a balance of Kshs 21,633,240. This balance was rolled over in accordance with accrual basis of accounting which the fund has adopted. Therefore, to continue to fund activities that had been committed in the previous Financial Year, the Kshs 21,633,240 was utilized and accounted for in FY2023/24.</p> <p>Note that under this fund, closing balances are not re-budgeted for but rolled over the following financial year in line with the Accrual Concept of Accounting Principle</p>	Resolved	
4	<p>The statement of comparison of budget and</p>	<p>The management takes note of the delayed</p>	Resolved	

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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)
	<p>actual amounts indicates that the Fund had an approved budget of Kshs.242,765,110 out of which Kshs.80,000,000 was transfer from the County Government and Kshs.162,765,110 being receipts from Financing Locally Lead Climate Action (FLLOCA). During the year under review the fund received a total of Kshs.202,765,110 against an expenditure of Kshs.123,633,240 or 61% of the revenue. However, the funds were received in quarter four (4) of the financial year as per the Central Bank of Kenya statement provided for audit.</p> <p>In the circumstances, late disbursements of funds from the County Treasury affected the implementation of approved programmes and may have impacted negatively on service delivery to the public.</p>	<p>disbursements of funds, which has affected the implementation of planned activities and programs as correctly observed. These delays are attributed to delayed exchequer remittance to the County Government.</p>		
5	<p>Irregular Award of Contracts During the year under review, the Department of Water, Environment, Sanitation, Climate Change and Natural Resources awarded a tender to a firm for provision of motor vehicle insurance at a contract cost of Kshs.401,840. Review of</p>	<p>The winning bidder met all the criteria required and Copies of the 3 LSOs of previous similar works are available for further audit verification.</p>	Resolved	

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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)
	<p>the evaluation committee reports indicated that the firm was responsive at the preliminary stage thus proceeding to the technical evaluation stage. However, review of the bidding documents against the evaluation minutes revealed that the winning bidder did not attach LSO'S as proof for previous similar works as per Section 2 on qualification criteria which required the bidders found responsive to attach at least three (3) LSO'S of previous similar works.</p>			
6	<p>Procurement Outside IFMIS E-procurement Review of records revealed that Management paid Kshs.1,248,500 for supply and delivery of ICT equipment. However, the procurement was made outside the e-procurement system contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system.</p>	<p>The procurement of the stated items had been initialized through the e-procurement platform, however due to system downtime merchants could not upload their documents. Regulation 72 (2020) of the Public Procurement and Disposal Act states that tender invitations and submissions can either be done electronically or manually clearly allowing both modes, in this case the invited bidders in the electronic system were requested to submit their bids manually and they were subjected to competitive evaluation process and the responsive bidder was awarded the contract.</p>	Resolved	

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Annex 2 Amount Received by Vihiga County Climate Change Fund as at 30th June 2025

	DATE	SOURCE	AMOUNT
1.	22/08/2024	Co-funding	20,000,000
2.	22/08/2024	FLLOCA	11,000,000
3.	25/11/2024	Co-funding	20,000,000
4.	31/01/2025	Co-funding	14,000,000
5.	23/04/2025	Co-funding	10,000,000
6.	26/06/2025	Co-funding	16,000,000
TOTAL			91,000,000

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Fund:

Name Dora Xsalomba Sign [Signature] Date 30/06/2025

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Annex 3 : Vihiga County Climate Change Trial Balance for the year ended 30 June 2025

TRIAL BALANCE	DR	CR
INCOME	KSHS	KSHS
Transfers from County Govt(co-funding)		80,000,000
FLLOCA		11,000,000
Fund balance b/f		153,585,384
Administration	14,113,795	
Fuel and Oil Cost	700,000	
Printing and Stationery	74,430	
Motor Vehicle		
ICT Equipment	1,144,000	
Furniture and Fittings	495,000	
Computers and Office equipment		
FLLOCA Expenses	22,594,415	
Other Projects-Climate Change Fund	184,351,138	
Cash and Cash equivalents	21,112,604	
TOTAL	244,585,384	244,585,384

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Annex-4 Climate change fund payables due as at 30th June 2025

NO	SUPPLIER	PROJECT OR WORKS	AMOUNT	REMARKS
1	JOOSSA OUTSIDE CATERING AND RESORT	Provision Of Hotel Services	1,115,000	Pending Bill
2	EMM CONSULT LTD	Completion And Commercialization of The South Maragoli Apiculture Project	14,338,330	On Going Project
3	GOLDEN CREST AGENCIES LIMITED	Growing of Trees at Maragoli Hills 55 Acres	7,318,440	On Going Project
4	GOLDEN CREST AGENCIES LIMITED	Completion and Commercialization of Buhani Irrigation Scheme	8,439,091	On Going Project
5	SOSA COTTAGES	Provision Of Hotel Services	97,500	Pending Bill
6	ALIVATA LIMITED	Construction of Ebukholi Water Supply and Catchment Conservation	19,259,379	On Going Project

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Annex -5: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarterly Progress				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Augmentation of Nadiradi Community Water Project	There was an existing borehole drilled by A non-governmental organization. The scope of the project was limited by the funding. With the yield of over 22m ³ /hr, the borehole has a high potential for expanded supply hence the CCRI phase that has been designed. The <i>Project</i> aims to enhance the existing water supply system to provide reliable and safe water to the Nadiradi community. It involves upgrading storage tanks, pipelines, and pumping systems, as well as extending distribution to underserved areas	To enhance the resilience of community against seasonal shortage of water by increasing storage and reticulation	<ul style="list-style-type: none"> ❖ Supply and installation of 1no. 100m³ elevated structurally pressed steel tank ❖ Falling / distribution mains ❖ Last mile connectivity. ❖ Connection of 100 no. New consumers / homes. ❖ Installation of 100no. Meters. 					FLLoCA-CCRI	FLLoCA Programme & County Government of Vihiga
Construction of Kaila Community Climate Resilient Water Project	<i>It is a solarized Project</i> seeks to provide reliable and sustainable access to clean water for the Kaila	1) To supply at least 100 households	<ul style="list-style-type: none"> ❖ Construction of 50m³ sump. ❖ Spring protection and connection to clear water sump. 					FLLoCA-CCRI	FLLoCA County Government

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Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds	Implementing Partners
Equipping, Expansion and Solarization of Vigna Water	community. It involves developing a climate-smart water supply system with a protected source, storage, and distribution infrastructure powered by renewable energy.	and public institutions in the ward with clean water(with capacity to extend to 300hh) 2) To conserve the Kayila Spring Source through awareness raising and planting of water friendly tree	<ul style="list-style-type: none"> ❖ Installation of solar powered pumping set. ❖ Construction of a power house ❖ Intake perimeter fence. 14 x 20m ❖ Rising main 63mm ø 250m ❖ Erection of 50m³ capacity elevated steel tank ❖ Construction of std. Water kiosk ❖ Pipelines of 8.7km total length ❖ Last mile connectivity to 100 no. new consumers / homes 	FLLoCA-CCRI	FLLoCA & County Government
Equipping, Expansion and Solarization of Vigna Water	Equipping, Expansion and Solarization of Vigna Water Project: This is a new project prioritized by the Community	To enhance the resilience of community against seasonal shortage of water by increasing storage and	<ul style="list-style-type: none"> ❖ Construction of 50m3 sump ❖ Installation of solar powered pumping system. ❖ Rising main ❖ Installation of 1no. 50m3 elevated structurally pressed steel tank on 10m 	FLLoCA-CCRI	FLLoCA & County Government

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Project Name	Project Description	Project Objectives	Project Activities		Source Of Funds	Implementing Partners
			high tower. ❖ 3Km pipelines ❖ Last mile connectivity. To 100. New consumers / homes.			
Augmentation of Ebukhaya Community Climate Resilient Water	The Project was initially funded by the Lake Victoria North Water Services Board in 2012. The County Climate Change Fund implemented a solarization and expansion phase in FY 2022/2023 but due to shortage of funds, the components targeted by FLLoCA CCRI grants were not implemented.	To enhance the resilience of community against seasonal shortage of water by increasing water storage and reticulation	❖ Replacement of existing 3.1km rising main and a branch to new elevated steel tank at Khwipanga and other pipelines. ❖ Upgrading existing solar powered pumping system to hybrid system ❖ Installation of 75m ³ elevated structurally pressed steel tank on 9m high tower ❖ Connection of new tank to existing and new distribution and service /consumer pipe network. ❖ Concrete steps to ease access to intake ❖ Installation of gabions in an existing gully. ❖ Conservation of the intake		FLLoCA CCRI-G	FLLoCA & the County Government of Vihiga

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Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds	Implementing Partners
Construction of Kegondi Climate Resilience Water Project	The project involves developing water abstraction, storage, and distribution infrastructure, incorporating renewable energy technologies such as solar pumping, and protecting water sources against depletion and contamination.	To enhance the resilience of community against seasonal shortage of water by increasing storage and reticulation	<ul style="list-style-type: none"> ❖ Rising main 90mm ø 525m ❖ Falling mains/distribution lines ❖ A power house ❖ Last mile connectivity to 100 consumers ❖ Installation of solar powered pumping set. ❖ Installation of 1no. 50m3 elevated structurally pressed steel tank on a 12m high tower. ❖ Conservation of the water source 	FLLoCA CCRI-G	FLLoCA & the County Government of Vihiga
Ekamanji Community Climate Resilient Water Project	The project implemented by the Vihiga County Government. The community prioritized expansion of the scheme through increased storage and reticulation hence the phase proposed under FLLoCA CCRI grant	To enhance the resilience of community against seasonal shortage of water by increasing storage and reticulation	<ul style="list-style-type: none"> ❖ Tee off take to ekamanji pipeline. 90,63,50mmø 3.8km ❖ Distribution / service pipelines. Total length 4000m ❖ Installation of 1 no. 50m3 structurally pressed steel tank on 4m tower at Ekamanji ACK church ❖ 10,000 liters elevated plastic tank on 6m high steel tower 	FLLoCA CCRI-G	FLLoCA & the County Government of Vihiga

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Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds	Implementing Partners
Construction of Kaptik-Mwala Climate Resilience Water Project	The project aimed to enhance access to clean and safe water while strengthening community resilience to climate variability. It involved the rehabilitation of a spring and sump, installation of a submersible pump, construction of storage tanks (10,000-litre and 75,000-litre capacities), laying of a 5 km water distribution network, and installation of solar pumping systems. The project now supplies reliable water to over 100 households and nearby institutions, including Kaptik Primary and Secondary Schools	To enhance the resilience of community against seasonal shortage of water by increasing storage and reticulation	<ul style="list-style-type: none"> ❖ at Ekamanji health centre ❖ Last mile connectivity to 100. New consumers / homes. ❖ Rehabilitation of existing 50m³ sump. ❖ Rising main ❖ Sump at kaptik sec. Sch to kaptik pr. School. 90mm 2.8km ❖ Erection of 75m³ pressed panels steel tank on 9m high steel tower at kaptik pr. Sch. ❖ Solar pumping system. 18m³/hr. ❖ Replacement of a 5m³/hr at 120m head electric submersible pump for kaptik sec. Sch ❖ Kaptik pr. Sch. Tank to shiru pr. Sch. Falling main 90mm 2.1km, 63mm 2.2km ❖ Elevated 10m³ plastic tank on 6m tower at kaptik 	FLLoCA CCRI-G	FLLoCA & the County Government of Vihiga

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Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds	Implementing Partners
Rehabilitation of Maragoli Hills Forest (70 Acres)	The county has implemented projects to conserve the Maragoli hills forest with the latest phase being funded by CCCF in 2023/2024. The vast geographical extent of the hill limits implementation in one phase	To restore the Maragoli Hills Forest ecosystem	<ul style="list-style-type: none"> ❖ sec.school ❖ 10km service lines ❖ Last mile connectivity of 100no. New consumers / homes. ❖ Construction of powerhouse 	FLLoCA CCRI-G	FLLoCA & the County Government of Vihiga
Construction of the Mutave-Jepsesi Bridge	The project aims to enhance connectivity and improve community access across the Mutave-Jepsesi section, which often becomes impassable during heavy rains. By providing a safe and reliable crossing point, the bridge will facilitate	To reduce drowning risks during flooding in the heavy rains.	<ul style="list-style-type: none"> ❖ Site preparation ❖ Supply and delivery of tree seedlings ❖ Plant tree seedlings ❖ Gapping of the planted tree seedlings ❖ Spot weeding for the seedlings(Two times in 12 Months) ❖ Community led conservation and tending 	FLLoCA CCRI-G	FLLoCA & the County Government of Vihiga

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Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds	Implementing Partners
	<p>transportation of goods and services, improve access to schools, markets, and health facilities, and strengthen resilience against climate-related disruptions such as flooding. The project is part of the county's broader climate resilience and disaster risk reduction initiatives</p>		<ul style="list-style-type: none"> ❖ Heavy grading Carriageway ❖ Bridge construction ❖ Guard Rail installation 		

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Annex 6: 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
Climate Change Adaptation	Disaster Risk Reduction	Deaths from Flooding	Disaster mitigation	Construction of Mutave Jepsesi Bridge	13,158,344	Project completed

