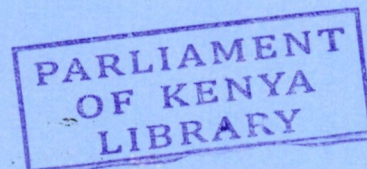
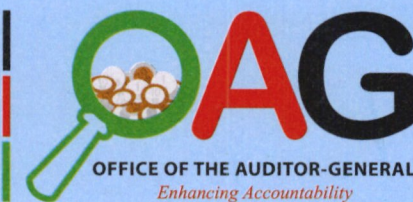


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

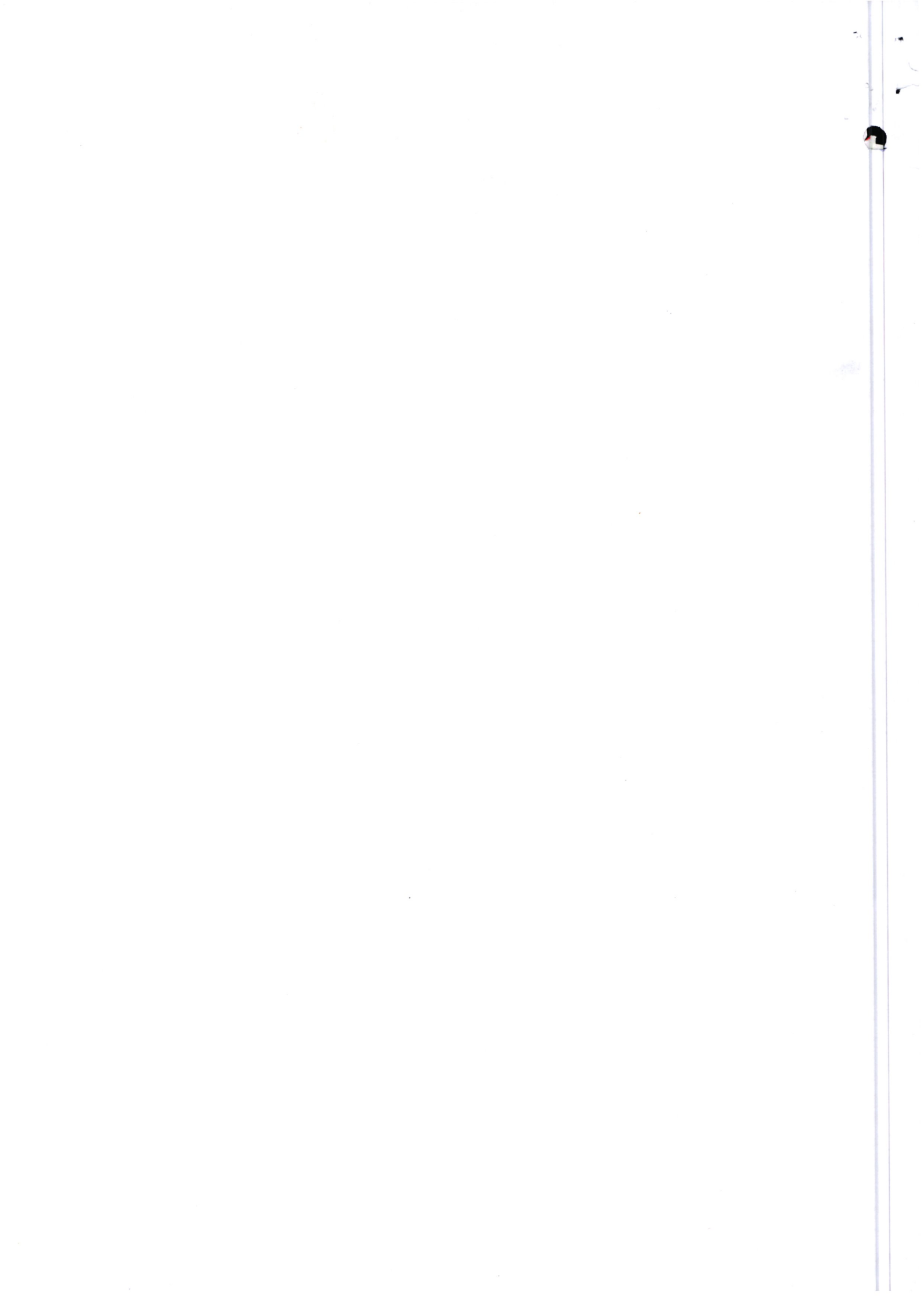
ON

NYAMIRA COUNTY CLIMATE CHANGE FUND

FOR THE YEAR ENDED

30 JUNE, 2025

PAPERS LAID	
DATE	19 Jul 2025
TABLED BY	Sen. Mubinda on behalf of Majority Leader
COMMITTEE	
CLERK AT THE TABLE	Belinda





NYAMIRA COUNTY CLIMATE CHANGE FUND

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED
JUNE 30, 2025**

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

Nyamira County climate change Fund
Annual Report and Financial Statements for the year ended June 30, 2025

BSGS 130 1 E

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

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1. Acronyms and Definition of Key Terms

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings
CECM	County Executive Committee Member
PCRA	Participatory Climate Risk Assessment Report
CCCAP	County Climate Change Action Plan
FLLoCA	Financing Locally Led Climate Actions
CCRIG	Climate Change Resilience Investment Grant
CCIS	Climate Change Institutional Support

A. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background information

Climate Change Fund is established by and derives its authority and accountability from Nyamira County Climate Change Act, 2021. The Fund is wholly owned by the County Government of Nyamira and is domiciled in Kenya.

There is hereby established the County Climate Change Fund to provide funding for priority climate change actions and interventions identified by communities and other stakeholders and approved by the County Climate Change Steering Committee.

The fund's objective is to ensure the mobilization and facilitation of the county government of Nyamira, communities and other stakeholders to respond effectively to climate change through appropriate adoption and mitigation measures.

Objects and purpose

The objects and purpose of this Fund is to enable the County Government of Nyamira, communities and other stakeholders to respond effectively to climate change through appropriate adaption, mitigation measures and building resilience investments. The detailed objects and purposes are as follows;

- a) Building the legal and structural frameworks for County Responses to Climate Change**
- b) Building and strengthening the County Climate Change Unit to coordinate, supervise, regulate and manage all activities related to climate change,
- c) Increasing the knowledge, skills and ability of County Government, communities and stakeholders to adapt to the adverse impacts of climate change and foster climate resilience.
- d) Provide facilitative framework for financing of climate change adaptation and mitigation projects at the community level
- e) Facilitating community, initiated climate change adaptation, mitigation and resilience projects
- f) Resource mobilization from the National Government and relevant partners involved in responding to climate change
- g) Providing support to the National climate change policy and legislative framework.
- h) Contribute to implementation of any relevant obligations of the state under international agreements related to climate change,
- i) Coordination, collection and dissemination of climate change information to the public to create awareness and preparedness,

The Fund's principal activity is

Strengthening the capacity of county level institutions and stakeholders at local level especially the Ward Climate Change Planning Committees to respond to climate change impacts through adaptation, mitigation and building resilience.

The fund is covering all the twenty (20) wards of Nyamira County. Its execution will be in collaboration with the Ward Climate Change Planning Committees at the ward level.

b) Principal Activities

The fund's objective is to provide funding for priority climate change actions and interventions identified in the Participatory Climate Risk Assessment Report (PCRA) and County Climate Change Action Plan (CCCAP), by communities and other stakeholders and approved by the County Assembly of Nyamira.

Specifically, the fund is used to finance:

- a) Climate Change resilience investments
- b) Implementation of climate change response projects proposed by Ward Climate Change Planning Committees
- c) Priority county level climate change response projects approved by the County Climate Change Planning Committee
- d) Climate change research and knowledge management in the county
- e) Public education, sensitization and awareness creation on climate change and its impacts
- f) Capacity building for stakeholders to effectively respond to climate change
- g) Monitoring, evaluation, reporting and learning on climate change response in the county
- h) Any other projects, activities and interventions recommended by the County Climate Change Planning Committee and approved by the County Climate Change Steering Committee

c) Fund Administration Committee

Ref	Name	Position
1.	Dr. James Gesami	Chairperson
2.	Hon. Elijah Abere	Vice Chair
3.	Dr. John Matiang'i	Secretary
4.	Dr. Peris Mong'are	Member
5.	Jones Omwenga	Member
6.	Mwencha Nyasimi	Member
7.	Daniel Omwansa	Member
8.	Henry Sese	Member
9.	Protus Musawa	Member
10.	Julius Nyantika	Member
11.	Pauline Nyanaro	Member
12.	Peter Osumo Nyambane	Member
13.	Dr. Jane B. Masese	Member
14.	Steve Onyancha	Member

d) Key Management Team

Ref	Name	Position
1	Dr. John Omambia Matiang'i	County Executive Committee Member
2	Mr Mwencha Nyasimi	County Chief Officer – Fund Administrator
3	Mr Daniel Omwansa	Director Climate Change/ Fund Coordinator
4	Dr. CPA Asenath Maobe	County Chief Officer Finance and Planning
5	CPA Ruth Mabeya	Fund Accountant

e) Fiduciary Oversight Arrangements

SN	Position	Name
1	Directorate Internal Audit	Ms. Ann Nyanchama
2	County Assembly	Hon. Charles Keganda (Chair PIAC)

f) Registered Offices

P.O. Box 434-40500

Nyamira
KENYA

g) Fund Contacts

Telephone: (254) 721350470, (254)722571651
E-mail: info@nyamira.go.ke
Website: www.Nyamira.go.ke

h) Fund Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
A/C NO. 1000546069
2. Family Bank Limited
Family Bank Towers
P.O Box 74154-00200
Nairobi.
Nyamira Branch
A/C NO.02600003289

i) Independent Auditors

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



j) Principal Legal Adviser

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



k) County Attorney


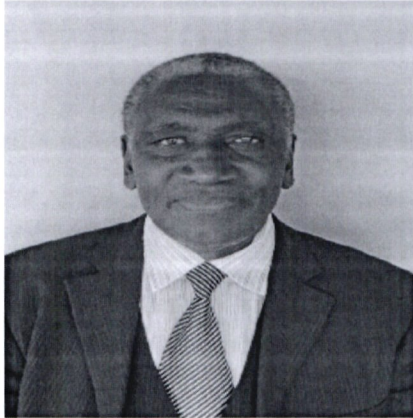

Erastus Orina,
County Attorney,
P.O. Box 434-40500
Nyamira County


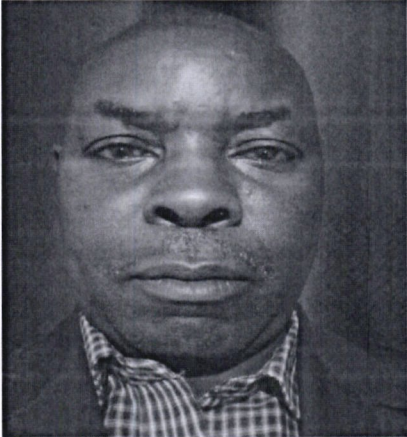

3. Fund Administration Committee


Name	Details of qualifications and experience
 <p>1. H.E. Dr. James Ondicho Gesami – Deputy Governor</p>	<p>DEPUTY GOVERNOR</p> <p>Dr. James Gesami Ondicho holds a vast experience in the public service for many years having graduated as Doctor of medicine and surgery (MBCHB) and Internal Medicine (M. MED) from the University of Nairobi. He served as medical practitioner for over 30 years, rising to be appointed Regional Health Officer for Nyanza. He served as an MP for the people of West Mugirango Constituency 2007 - 2017</p> <p>Currently he serving as a Deputy Governor in Nyamira County</p>
 <p>2. Hon. Elijah Abere</p>	<p>Hon. Elijah Abere is the Member of County Assembly. Studied at Kenya Polytechnic University College.</p>

 <p>3. Dr. John O. Matiang'i</p>	<p>Dr. John Matiang'i is the CECM Department of Water, Environment, Mining and Energy, Climate Change and Natural Resources. A renowned educationist, served as the Kenya National Union of Teachers (KNUT) National Treasurer for seven years. Matiang'i is a trained teacher registered with the Teacher's Service Commission (TSC). He holds a Bachelor's degree in Education from the University of Nairobi, a Masters in Education Administration and a PhD in Education Administration</p>
 <p>4. Dr. Peris Mongare</p>	<p>Dr. Peris Mong'are. Executive Committee Member, Agriculture, Livestock and Fisheries. Nyamira County Doctor of Philosophy in Soil Science, Master of Philosophy in Seed Science, Post Graduate Certificate in Cultivation of Edible Mushrooms and a Bachelor of Science degree in Agriculture.</p>
 <p>5. Mr. Jones Omwenga</p>	<p>Academic Qualifications He has a Master of Business Administration (Finance) from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Education degree from Kenyatta University.</p> <p>Professional Experience Prior to his appointment he has served as the County Executive Committee member for Education & Vocational Training, Trade, Tourism, Industrialization & Cooperatives and Finance & Economic Planning</p>



	<p>departments respectively in the County Government of Nyamira and Banking sector</p> <p>He hails from Itibo ward, Nyamira county.</p>
 <p>6. Mr. Protus Wanjele Mosawa</p>	<p>Mr. Protus W. Mosawa is the NEMA Director of Environment Nyamira County. He has a Bachelor's Degree in Environmental Studies (Planning and Management). He has worked with NEMA in various levels since 2006.</p>
 <p>7. Mr. Henry Maringo Sese</p>	<p>Mr. Henry M. Sese is a Climate scientist with Meteorological experience spanning over 20 years. He holds a Master's degree in Environmental studies in Climate Change and Sustainability and a Bachelor of Science Degree in Meteorology. He is currently the Director Kenya Meteorological Department for Nyamira and Kisii counties.</p>


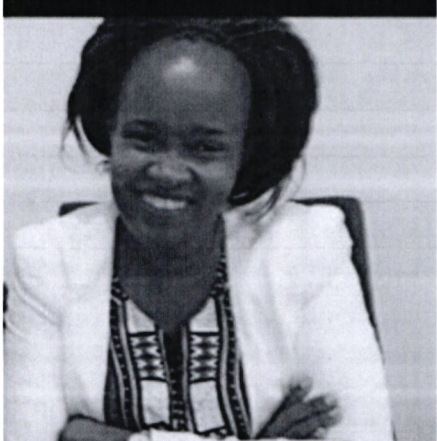

<p>8. Ms Pauline Nyanaro</p> 	<p>2010-2011 St. Annes' s College Internet & core computing skills</p> <p>2007-2010 Joyland Special Secondary School Kenya Certificate of Secondary Education (K.C.S.E.)</p> <p>1998-2006 St. Anne's Nyabondo Girls Primary School</p>
 <p>9. Mr. Peter Osumo Nyambane</p>	<p>Peter has a Certificate in Telecommunication Engineering</p> <p>Current activities:</p> <ul style="list-style-type: none"> •Civil society representative climate change Nyamira county •Current Chairman Eco stream Bamboo Co-operative Society Limited. We promote bamboo as a cash crop and climate change mitigating crop by offering training on its farming and value chain.
 <p>10. Dr. Jane B. Masese</p>	<p>Profession Environmental Scientist, Educationist and Researcher</p> <p>Qualifications</p> <ul style="list-style-type: none"> • PhD. (Education for sustainable development), (2008-2014) • M.Sc. (Environmental Science), (1994-1997) • B.ED(arts).(Geography and Philosophy of Religious Studies) (1985-1988) Kenyatta University

 <p>11. Mr. Steve Onyancha</p>	<p>Born on the 14th May 1994, Mr. Steve is a graduate of Bachelor of Applied Computer Science from Kisii University.</p>
 <p>12. Mr. Julius Nyantika</p>	<p>Mr. Julius Nyantika has a Bachelor of Education degree and is a former teacher.</p>
<p>13. Mr. Mwencha Nyasimi</p> 	<p>Mr. Mwencha Nyasimi is a County Chief Officer and career civil servant for over 32 years who has a wealth of Knowledge in the Public service. He owns a Masters of Arts Degree in Project Planning and Management from University of Nairobi and a Bachelor's degree in Horticulture from Egerton University. He has undergone Strategic Leadership development programme and Senior Management Course from Kenya Institute of Administration Kabete. Other trainings include; Agricultural Policy in Africa from the African Institute of Economic Development & Planning</p>

	<p>(Dakar Senegal), Performance Management & Contracting. He is currently serving as Accounting Officer & the FLoCA Fund Administrator.</p>
 <p>14. Mr. Daniel Omwansa</p>	<p>Mr. Daniel Kebati Omwansa is the Director Climate Change Nyamira County. He has a Master of Philosophy in Fisheries, Bsc. NARE. He is a registered EIA/EA expert with NEMA.</p>

4. Management Team

Name	Details of qualifications and experience
 <p>1. Dr. John Omambia Matiang'i</p>	<p>Dr. John Matiang'i is the CECM Department of Water, Environment, Mining and Energy, Climate Change and Natural Resources. A renowned educationist, served as the Kenya National Union of Teachers (KNUT) National Treasurer for seven years. Matiang'i is a trained teacher registered with the Teacher's Service Commission (TSC). He holds a Bachelor's degree in Education from the University of Nairobi, a Masters in Education Administration and a PhD in Education Administration</p>
<p>2. Mr. Mwencha Nyasimi</p> 	<p>Mr. Mwencha Nyasimi is a County Chief Officer and career civil servant for over 32 years who has a wealth of Knowledge in the Public service. He owns a Masters of Arts Degree in Project Planning and Management from University of Nairobi and a Bachelor's degree in Horticulture from Egerton University. He has undergone Strategic Leadership development programme and Senior Management Course from Kenya Institute of Administration Kabete. Other trainings include; Agricultural Policy in Africa from the African Institute of Economic Development & Planning (Dakar Senegal), Performance Management & Contracting. He is currently serving as Accounting Officer & the FLLoCA Fund Administrator.</p>

 <p>3. Daniel Omwansa</p>	<p>Mr. Daniel Kebati Omwansa is the Director Climate Change Nyamira County and designate Fund Administrator. He has a Master of Philosophy in Fisheries, Bsc. NARE. He is a registered EIA/EA expert with NEMA.</p>
 <p>4. Dr. CPA Asenath Maobe</p>	<p>CPA Asenath Maobe is a chief officer in the department of finance, economic planning and ICT in Nyamira County. She holds a Ph.D. in Finance, an MBA in Finance, a Postgraduate Degree in International Educational Policy, Leadership and Management, a Bachelor of Commerce-Accounting (Hons), a Certified Public Accountant of Kenya (CPA), and a member of the Institute of Certified Public Accountants of Kenya- ICPAK. Asenath is passionate about financial literacy, climate change, gender and disaster risk management and keen on the role of university as a change agent in creating community impact. She is working as a Chief Officer in Finance, ICT and Revenue.</p>
 <p>5. Ruth Mabeya</p>	<p>CPA Ruth Mabeya has a Bachelor of commerce Finance option degree and a member of the Institute of Certified Public Accountants of Kenya (ICPAK). Joined The county in 2016 as Senior Accountant I.</p>

5. Fund Chairperson's Report

Changes in the Fund during the year

The Nyamira County Climate Change Steering Committee was established in the financial year 2022/2023 in the third quarter. The committee has a number of functions as stipulated in the Section 14 (1) of the Nyamira County Climate Change Act, 2021. The committee is composed of fourteen members as spelt in the Nyamira Climate Change Act. This is the first committee to be established under the Nyamira Climate Change Act, 2021.

There were some changes in the County Climate Change Steering Committee in the financial year under review. The changes affected the members and were replaced with Mr. Jones Omwenga and Mrs. Peres Mongare.

Review of the Fund's performance

Climate Change Resilience Investment (CCRI) Funds; The department received a total of Kshs. 184,710,133, of which Kshs 162,210,133 was from Financing Locally Led Climate Action (FLLoCA) and Kshs. 45,000,000 as Nyamira County Contribution.

Part of these Funds were utilized on critical elements that were geared towards readiness to implement the Climate Change Resilience Investments (CCRI) such FLLoCA training of Technical officers involved in project implementation, Project Screening and validation; establishment of Grievance Redress mechanisms, Community capacity building to participate in CCRI implementation. Hence, to total of Kshs 155,246,623 was carried forward into FY 2024/2025 as unspent balances. Further, the department has completed the designs, bill of Quantities and Specifications for projects, awaiting project implementation. Further, the funds were utilized in implementation of resilience investments in the sectors of Water, Environment and Agriculture covering the twenty wards in the whole county.

Future outlook of the Fund

Funding is likely to increase for the next three years after the assessment of Climate Change Resilience Investment Grant (CCRIG) utilization by FLLoCA program under World Bank and the KFW. These funds will go a long way in the in building resilience investments of communities in Nyamira, such that they have the capacity to withstand drought, food insecurity and environmental ravages caused by climate change. Annual Performance Assessment (APA) determines the subsequent allocation for the County. And Nyamira stands in good stead to benefit from subsequent allocations.

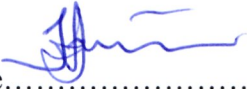
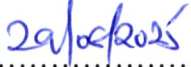
Conclusion

Nyamira County so far has performed well in terms of establishment of the County Climate Change Steering Committee, County Climate Change Planning Committee, County Climate

Nyamira County climate change Fund

Annual Report and Financial Statements for the year ended June 30, 2025.

Change Unit, Ward Climate Change Planning Committees, the Grievance Redress Mechanism Committee and capacity building of the community and other stakeholders on matters climate change and the legal framework on climate change. The county further has had a good score in Annual Performance Approval which determines more funding to the county. Nyamira County has implemented Climate Change Resilience investments that tackle the adverse effects of climate change among the communities in Nyamira County.

Signature.......... Date..........
Dr. John Matiang'i
CEC for Climate Change

6. Report of The Fund Administrator

The programs implemented by the fund and how they have been achieved.

1. Water Program

Under this program a number of investments were accomplished. Eight boreholes were established including drilling, equipping, and distributing water to community members, eighty water springs protected and one water pan desilted and water pumped to higher grounds and distributed to the community. All the works were contracted and on completion the contractors were paid.

2. Environment

Five indigenous tree and fruit trees nurseries were established in the Sub counties of Nyamira County, six material recovery facilities in six major markets of Nyamira county and restoration efforts of two major degraded wetlands (Suguta and Kenyerere) in the county. All the works were contracted and on completion the contractors were paid.

3. Agriculture

The sector of Agriculture undertook Artificial Insemination to improve the dairy stock in the county, purchased and distributed beehives, poultry, grafted avocados and tissue culture bananas and milk coolers to farmers and cooperative societies in the county. All the works were contracted and on completion the contractors were paid.

Value-for-money achievements

This essentially is assessing how well the resources (funds, time, or assets) have been used to maximize results. A good comment touches on the key pillars of Value for Money which are economy, efficiency, effectiveness and equity.

1. Economy (cost savings/ optimal inputs)

This was achieved since goods and services were procured at competitive prices without compromising quality. The project ensured cost savings through bulk purchasing and transparent procurement demonstrating strong economy in resource use.

2. Efficiency (Maximizing output from inputs)

The goods and services were delivered on time within the contracted period and payment done in good time, within budget and with minimum waste. The efficiency was achieved by reducing administrative overheads and streamlining operations, allowing more funds to reach direct implementation.

3. Effectiveness (Achieving intended outcomes)

The initiatives or investments effectively delivered its intended results, reaching over 95% of the target beneficiaries and improving service delivery in key areas.

4. Equity (Fairness and inclusivity)

Particular attention was given to all the wards and vulnerable groups, ensuring that benefits were equitably shared and no community was left behind.

The implementation challenges of the strategic objectives for the entity

1. Inadequate resources - Financial and technological resources have been inadequate to support the strategy
2. External environmental factors - the political interference and resistance from the communities have led to derail strategy implementation in some investments in the county

The entity's future outlook

The total budget allocation for the financial year 2024/2025 is one hundred and ninety one million, five hundred and forty two thousand and ninety four shillings (Ksh 191,542,094.00). The programs the entity would like to undertake include water, environment, agriculture, and energy and disaster management.

Highlight key risk management strategies.

1. Risk diversification - spreading resources or investments across different areas/sectors to avoid over-reliance on one investment and reduce exposure.
2. Risk monitoring and review - continuously tracking identified risks, reassessing their severity, and identifying new risks as conditions change.
3. Risk control through policies and procedures - establishing internal controls, compliance mechanisms, and standard operating procedures to limit risk exposure.
4. Risk communication and training - ensuring that employees and stakeholders understand risks and know how to respond appropriately.
5. Risk avoidance - eliminating the activity or decision that exposes the organization to risk

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 entity 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 as per the strategic plan for 2023 to 2028 are to:

- a) Enhance local governance and institutional capacity.
 - Strengthen county-level institutions, such as Ward Climate Change Planning Committees (WCCPCs) and County Climate Change Units (CCU), and County Climate Change Steering Committee to lead and coordinate climate actions.
- b) Support community-led, locally engineered climate resilience
 - Deploy locally identified and led projects such as agriculture, water, environmental restoration, and infrastructure based on participatory planning and risk assessments.
 - Allocate 90% of all funding directly to community-level initiatives to ensure resources reach vulnerable populations in the county.
- c) Promote inclusion and social equity
 - Embed inclusive citizen engagement by empowering women, youth, persons with disabilities, and other marginalized communities in climate decision making.
 - Integrate both scientific and indigenous knowledge systems in planning and implementation to ensure contextually relevant and socially just solutions.
- d) Strengthen policy, legal and regulatory frameworks
 - Enactment of necessary climate legislation including Climate Change Act, 2021, Climate Change Fund Regulations to institutionalize climate action and budget allocation at the county level
 - Build frameworks for integrated planning, budgeting, monitoring, and regulation of climate resilience interventions.

Program 1	Objective	Outcome	Indicator	Performance
Establishment of indigenous tree and fruit tree nurseries	To enhance environmental conservation and management in order to increase resilience of the environment	Increased seedlings supply for increased tree cover	Number nurseries established in five sub counties in Nyamira county	Five number of nurseries established. 100% achieved

Rehabilitation of degraded sites	To enhance environmental conservation and management in order to increase resilience of the environment	Increased number of rehabilitated lands	Number of acreage rehabilitated	Eleven acres of land rehabilitated
Promotion of technologies and innovations uptake in solid waste management incentivizing waste management	To enhance environmental conservation and management in order to increase resilience of the environment	Establishment of waste management facilities	Number of waste management facilities established	Six material recovery facilities established in six market centers in Nyamira county
Program 2	Objective	Outcome	Indicator	Performance
De-siltation and protection of water pans	To promote sustainable utilization and access to clean, safe and portable water	Volume of water in water pans increased	Number of water pans desilted	One water pan was desilted in Esise ward
Drilling, development, equipping and distribution of solar powered water boreholes	To promote sustainable utilization and access to clean, safe and portable water	Volume of water supplied to the communities	Number of boreholes established and volume of water supplied	Eight number of boreholes established and water supplied to communities in eight wards
Protection, development and rehabilitation of water springs	To promote sustainable utilization and access to clean, safe and portable water	Clean, safe and portable water available in the water springs	Number of water springs protected and developed	Eighty (80) springs, (4 in each ward), protected in the twenty wards
Program 3	Objective	Outcome	Indicator	Performance
Distribute and ope-rationalize climate friendly milk coolers	To increase productivity in agricultural sector	Reduced milk losses, improved milk marketing/better prices	No. Of operational climate friendly milk coolers procured and distributed	Four No. of operational climate friendly milk coolers procured and distributed to

				four cooperative societies in four wards in the county
Support AI services for adaptable animal breeds (drought tolerant breeds/animals)	To increase productivity in agricultural sector	AI services scaled up across the county Stock genetic resources improved	<ul style="list-style-type: none"> ● Quantity and quality of semen procured ● No. Of animals served with adoptable genes (for genetic improvement) ● No. Of breeding stock improved 	The semen procured and cattle served in a number of wards
Procure and distribute improved poultry breeds	To increase productivity in agricultural sector	Improved Poultry breeds across the county	No of improved poultry breeds procured and distributed to the farmers	A total number of 6700 eight weeks old chicken supplied to farmer groups
Procure and distribute beehives to farmer groups	To increase productivity in agricultural sector	Increased honey production across the county	No of beehives procured and distributed	A number of 240 beehives procured and given to farmer groups
Procure and distribute grafted avocado to farmer groups	To increase productivity in agricultural sector	Increased avocado production across the county	No of avocado seedlings procured and distributed to farmers	18,503 seedlings
Procure and distribute tissue culture banana to farmer groups	To increase productivity in agricultural sector	Increased banana production across the county	No of tissue culture banana seedlings procured and distributed to farmers	15,404 banana seedlings procured and distributed

8. Corporate Governance Statement

- **The number of Board meetings held and the attendance to those meetings by members,**

For the year under review, the County Government has conducted one sitting and capacity build has been done to County Climate Change and Environment Steering committee members where matters pertaining to climate change and the priority projects in various wards were discussed.

- **succession plan,**

According to the Nyamira County Climate Change Act 2021, non- appointed members of the County Climate Steering Committee are in existence if they are bearers of the office they represent.

- **existence of a board**

This will stand as Guided by the Nyamira County Climate Change Act 2021 Part II Article 5

- **Process of appointment and removal of trustees,**

In the appointment s to the county steering committee considerations must be made to the two-third gender rule and the provisions of article 27 of the constitution shall apply.

As guided by the Nyamira County Climate Change Act 2021 under. Article 8(2) (i), (j) (K). (l), & (m) respectively.

- **Roles and functions of the Board,**

The Steering Committee shall coordinate and oversee climate change response in the county, and in this connection shall—

(a) Ensure mainstreaming of climate change into county planning and development processes;

(b) Coordinate formulation and monitor implementation of the County Climate Change Action Plan, County Climate Finance Framework and any other county climate change policies, plans and strategies.

(c) Mobilize funds into and administer the County Climate Change Fund established under this Act.

(d) Review, approve and monitor implementation of Regulations for administration and management of the Fund.

(e) Review and make recommendations on the biennial report on implementation of the County Climate Change Action Plan and any other reports on climate change response interventions in the county.

(f) Advise the county Government on legislative, policy and other measures necessary for climate change response and attainment of low carbon climate resilient development.

(g) Approve and oversee the implementation in the county of a comprehensive programme of climate change education, awareness creation and capacity building.

(h) Provide policy direction on research, training and dissemination of information relating to climate change to the public and other stakeholders the county.

(i) Ensure positive linkages, interactions and synergy between the county, neighboring counties and the national government in climate change response programming and action.

(j) Ensure a coordinated approach to climate change response programming and action within the county government, between the county government and national government, and among the different stakeholders in the County.

(k) Coordinate the formulation of a climate change reporting framework, and the preparation and dissemination of an annual report on climate change response activities in the County; and

(l) Perform any other functions that may further the foregoing objectives and/or may be assigned by the Governor.

- **Induction and training,**

The County Climate Change Steering committee have locally been inducted, trained and capacity build on issues pertaining Governance, Roles and responsibilities, and climate change in general.

- **Board and member performance,**

Members of the steering committee are expected to:

- ✓ Ensure execution of all climate change actions mainstreamed in CIDP within their departments.
- ✓ Adopt approved project proposals from the County Climate Change Planning Committees.

- **Conflict of interest,**

It is expected that each member of the steering committee declares any conflict of interest in the implementation of the fund.

- **Board/trustee remuneration**

Section 13. Of the Nyamira County Climate Change Act, 2023 states that, “Members of the County Climate Change Steering Committee shall be paid such allowances as Remuneration the Salaries and Remuneration Commission may determine.

- **Ethics and conduct as well as governance audit.**

9. Management Discussion and Analysis

Nyamira County - FLLoCA Compliance and Risk Matrix

<i>S/N o.</i>	<i>Requirement/ policy area</i>	<i>Statutory source</i>	<i>Current status (as of 2025)</i>	<i>Risk level</i>	<i>Mitigation actions</i>
1	Climate change legal eligibility	Climate Change Act (2016, amended) Nyamira County Climate Change Act, 2021	Nyamira County adopted the Participatory Climate Risk Assessment Report and Climate Change Action Plan (2023-2028)	Low	All in place
2	Public participation and risk assessment	County Government Act (2012)	Participatory risk assessment across 20 wards conducted	Low	Maintained inclusive ward-level committees and documented meetings. Used as evidence for community-led planning
3	Environmental and social safeguards (E&S)	EMCA (1999); EIA (2003)	Screening of all implemented projects in the three major sectors of water, environment and agriculture across the 20 wards conducted	Low	Required documented screening, NEMA EIA approvals and ESMPs for all projects available in the office
4	Fiduciary & PFM compliance	PFM Act 2012; county PFM Regulations	Budget and planning documents available (CIDP, ADP/AWP, Budget/Financial reports	Low	IFMIS-based quarterly reporting, audit committee activation, and linkage of FLLoCA funds to budget lines in place. Tracking of reports submission and follow up possible
5	Procurement compliance	PPADA (2015)	All projects were submitted to the procurement process in compliance with the PPDA Act	Low	Mandated Approved procurement plans and competitive tendering for all projects

Nyamira County climate change Fund

Annual Report and Financial Statements for the year ended June 30, 2025

6	Project implementation and DLI (Disbursed Linked Indicator) achievement	FLLoCA guidelines/ PforR conditions	Nyamira implementing dam desilting, borehole drilling and water distribution, springs protection, tree and fruit nurseries establishment, wetland rehabilitation, material recovery facilities establishment, AI services, Solar powered milk coolers installation, poultry and beehive, avocado and tissue culture bananas procurement and distribution to farmers	Medium-low	Monitor implementation timelines and spending; link progress to DLI disbursement schedules
7	Transparency & Disclosure	ATI Act 2016; County Government Act	Public access to planning documents exists; Grievance Redress Mechanisms active	Medium	Ensure proactive disclosure of FLLoCA-specific documents (budgets, awards, progress updates), and publicize the Grievance Redress Mechanism
8	Capacity and Coordination	FLLoCA program design?WB guidance	Training held for technical officers and NGAO officers	Medium – Low	Continue capacity building in climate risk appraisal, M&E, procurement, ESMP management, and Annual Performance Assessment (APA) compliance
9	Co-finance/Sustainability	FLLoCA guidelines (at least 1.5% county allocation of the total annual approved	Achieved over 2% county allocation	Medium	Require 3% and above. Include commitments in future budgets

Department has also ensured public sensitization of safe solid waste management in 20 urban market centres and engagement of 40 casual workers, enhanced enforcement and compliance monitoring, Continuous disposal sites management and finally rigorous Environmental Education and awareness (Clean-up exercises within towns and municipalities).

- a) **Tree planting, Greening, and Beautification:** The Directorate managed to establish tree nurseries with approximately 50,000 tree seedlings of various species within the County, under climate change mitigation and contribution for the purpose of increasing forest cover. The seedlings are distributed to schools and members of the community/farmers for planting to increase forest cover thus increasing the carbon sinks. The department has also distributed indigenous trees to replace eucalyptus at water sources. These combating Climate change.

- b) **Pollution control:** The Directorate has continued to execute her mandate in matters noise and excessive vibrations pollution control and the sector is ensuring compliance through continuous monitoring. The same function has enhanced revenues realized in the Department thus supporting other revenue sources to meet the set target. The Directorate has also been able to undertake continuous partial distilling of storm water.

- c) **Policy formulation:** The county government of Nyamira relies on Nyamira County Climate Change Policy, Nyamira County Climate Change Act 2022, Nyamira County Climate Risk Assessment Report, Nyamira Climate Change Action Plan and Nyamira County Climate Change Fund Regulations 2023.

- d) **Air Quality Monitoring:** They promote air purification via afforestation and re-afforestation. The increased tree cover increases air purification sites. Additionally, the department has conducted sensitization reduction of open garbage burning and use of firewood to reduce smoke emissions.

- e) **Promotion of Green Energy Solutions:** The Directorate has continued to promote utilization of green energy solutions through installation of solar street lighting and solar powered water pumps in water projects.

- f) **Climate Change:** The Directorate has operationalized the Nyamira County Climate Change Act 2021 and the County Climate Change Fund Regulations. The formation of

twenty Ward Climate Change Planning Committees, County Climate Change planning Committee and the County Climate Change Steering Committee. The directorate has done capacity development to Technical Working Group to undertake Participatory Climate Risk Assessment and development of Nyamira County Climate Change Action Plan. A total of all the twenty Wards underwent the processes. Induction/training of the twenty Ward Climate Change Planning Committee and training of the Members of County Assembly (Environment Committee). Capacity Building of county executives, climate change steering committee, county directors and county technical officers, training of farmers, and community in urban markets on safe solid waste management, screening of climate change projects in twenty wards and grievance redress mechanism training are among the activities conducted during the period under review.

(iii) Employee welfare

The County Government of Nyamira is committed towards ensuring effective recruitment and selection of employees to realize its development agenda and satisfy legal requirements. The Constitution, 2010, County Government Act, 2012 and the Employment Act, 2007 provides fundamental principles/rules that need to be adhered to by County Governments in undertaking employment practices.

The Department of Environment, Energy, Climate Change and Natural Resources Complies with the Kenya Occupational Health and Safety Act 2007 (OSHA) that provides for the health, safety and welfare of persons employed, and all persons lawfully present at workplaces and related areas such as location, vessel, land where a worker is in the course of employment

(iv) Market place practices-

The Department maintains its efforts to:

- Ensure Responsible competition practice with issues like anti-corruption, responsible political involvement, fair competition, and respect for competitors.
- Ensure responsible Supply chain and supplier relations by mainstreaming AGPO, promotion of Local Content as well as honoring contracts and respecting payment practices.
- Ensure responsible marketing and advertisement.
- Ensure product stewardship by safeguarding consumer rights and interests.

The supplier relationship management is a systematic approach of evaluating and partnering with vendors that supply goods and services to the organization, determining each supplier's contribution and develop strategies to improve their performance. The county maintains the following practices on how to treats its suppliers responsibly through;

- i) Honoring contracts by timely payment practices
- ii) Maintaining regular communication
- iii) Prioritize value over price through detailed, fair contracts and supply agreements
- iv) Though competitive bidding
- v) Ensuring that there is effective evaluation and monitoring the risks associated to the project.

Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

The county ensures responsible marketing and advertisement strategies though competitive bidding

(v) Corporate Social Responsibility / Community Engagements

The directorate involves community participation through awareness creation workshops, capacity building, identifying development priorities, monitoring and evaluation, receiving feedback and implementing community recommendations.

The department ensures majority of casuals engaged in environmental management are residents. Additionally, the Directorate ensures 50% of tenders awarded promotes local content. The county has done screening of projects in the various wards and grievance redress mechanism established to ensure all conflicts are resolved before, during and after project implementation

11. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are community capacity building and awareness creation, county staff capacity building, support of Climate Change Unity in terms of office equipment and trainings and climate change resilience investments in the sectors of Agriculture, Environment and forestry and water. The investments will be ward level.

Results

The results of the Fund for the period ended June 30, 2025 are set out on page 1,2,3,4 and 5

Trustees

The members of the Board of Trustees who served during the year are shown on pages viii, ix, x, xi, xvi. There were no changes in the Board during the financial year.

Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. OR [XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the Nyamira County Climate Change Fund for the period ended June 30, 2025 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf].

By Order of the Board



.....
DR. John Matiang'i

CECM Fund Administration Committee

Date: 29/08/2025.....

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 Nyamira County Climate Change Act, 2021 on 22nd November, 2021 Act shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Nyamira 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 period 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 Nyamira County Climate Change Act 2021. 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 period 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. OR

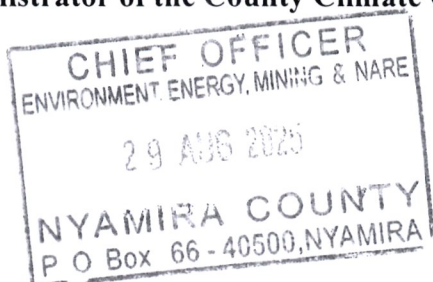
Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Board on 29th August, 2025 and signed on its behalf by:


.....

Administrator of the County Climate Change Fund



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NYAMIRA 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.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nyamira County Climate Change Fund set out on pages 1 to 30, 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, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nyamira 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 with International Public Sector Accounting Standards (Accrual Basis) and comply with the Nyamira County Climate Change Fund Act, 2021 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Depreciation Expense

The statement of financial performance reflects depreciation and amortization expense of Kshs1,325,361. However, the amount was not supported by a schedule and an approved policy on depreciation of property, plant and equipment and amortization of intangible assets. Further, the depreciation rates applied in calculation of the expense were not disclosed under the significant accounting policies in the financial statements.

In addition, Management did not present an asset management policy to provide guidance on determination of useful lives of assets and procedures for disposal of assets upon expiry of their useful lives.

In the circumstances, the accuracy and completeness of the depreciation and amortization expense amount of Kshs.1,325,361 could not be confirmed.

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

Emphasis of Matter

Budget and Budgetary and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on a comparable basis of Kshs.332,095,486 and Kshs.195,710,133 respectively resulting to under-funding of Kshs.136,385,353 or 59% of the budget.

Similarly, the fund expended Kshs.164,473,048 against actual receipts of Kshs.195,710,133 resulting to under-absorption of Kshs.31,237,085 or 16% of the receipts.

In the circumstances, the underfunding and under-absorption affected the implementation of planned activities and programs and may have negatively impacted on service delivery.

Key Audit Matters

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

Other Matter

Prior Years Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report of Effectiveness in Internal Controls, Risk Management and Governance. Management has stated that two (2) prior-year issues were resolved, while one (1) remained unresolved. However, no evidence was provided to confirm how the resolved audit matters were addressed. This is contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires the Accounting Officers designated to try to resolve any issues resulting from an audit that remain outstanding.

Other Information

Management is responsible for the Other Information set out on page v to xxxv which comprise of the Key Fund Information and Management, Fund Administration Committee, Management Team, Fund Chairman's Report, Report of Fund Administrator, Statement of Performance against the Fund's Predetermined Objectives Corporate Governance Statement, Management Discussion and Analysis Environment and Sustainability Reporting, Report of the Trustee 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 do not cover the Other Information and accordingly, I do not express an opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Lack of Feasibility Studies for FLLoCA Projects

Review of the projects' files and status report revealed that the Fund undertook restoration of Gesebei Dam project with a budget allocation of Kshs.4,500,000. The contract was awarded at a contract sum of Kshs.4,496,928.67. Field visit revealed that the project had stalled due to design flaws and unanticipated implementation challenges, an indication that feasibility studies prior to the commencement of projects were not carried out.

Failure to conduct feasibility studies and proper project planning led to project stalling, resulting to ineffective use of public resources and non-achievement of intended objectives.

2. Lack of Value for Money

The statement of financial performance reflects use of goods and services amount of Kshs.164,473,048, which includes Kshs.150,625,898 for grant projects as disclosed in Note 8 to the financial statements. The grant project amount includes Kshs.8,685,334 for the construction of various market material recovery facilities. However, physical verification carried out on 10 September, 2025 revealed that the projects were complete but not in use.

In the circumstances, the value for money from these projects was not obtained.

3. Failure to Report Sectoral Greenhouse Gas (GHG) Emissions for National Inventory

Review of the project's records and reports revealed that the County Government did not submit sectoral GHG emission reports for the year under review. Consequently, no data from the county was available for incorporation into the National GHG Inventory, thereby contravening Part IV, Section 15(b) of the Climate Change Act, 2016, as amended by the Climate Change (Amendment) Act, 2023.

Failure to submit sectoral GHG emission reports undermines national climate change monitoring efforts and reflects non-compliance with statutory reporting requirements.

4. Non-Compliance with the Climate Change (Carbon Markets) Regulations, 2024

Review of records and programs revealed that the County Government had not instituted the required governance structures for overseeing carbon market activities in the areas noted below:

- Establishment or operationalization of County Designated Authority Committees (CDACs);
- Maintenance of an updated inventory or register of ongoing or planned carbon projects within its jurisdiction; and
- Report or coordination of carbon project activities with the National Designated Authority.

Failure to establish the required governance structures and maintain proper coordination mechanisms indicates non-compliance with the Climate Change (Carbon Markets) Regulations, 2024, and may hinder effective participation in carbon trading and climate financing opportunities.

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

5. Failure to Transfer County Contribution to FLLoCA Fund

Review of records on the transfers to the Financing Locally-Led Climate Action (FLLoCA) Fund from the County Government revealed that only Kshs.22,500,000 was received by the Fund. However, the budgeted amount by the County Government was Kshs.62,500,000 which is also in agreement with the approved FLLoCA work plan and financing agreement for the financial year under review. This resulted in an underfunding of Kshs.40,000,000.

Inadequate funding by the County Government contravenes the financing agreement and may delay project implementation, thereby undermining climate action objectives and risk future funding from development partners.

6. Failure to Close Dormant Bank Account

The statement of financial position and Note 10 to the financial statements reflect cash and cash equivalent balances of Kshs.24,274,849. Review of bank account records revealed that the Fund maintained two bank accounts but one of the accounts had no transactions for over one year and was, therefore, dormant. The Management did not provide an explanation for maintenance of the dormant account or failure to close the account and consolidate the funds to minimize idle cash.

Failure to close and consolidate dormant bank accounts indicates weak cash management practices and may lead to losses through bank charges.

7. Failure to Recruit a Substantive Director of Climate Change Fund

Review of personnel records revealed that the Fund was headed by Deputy Director of Climate Change, who has been in charge for nearly three (3) years. The County Government has failed to appoint a substantive Director as required by Section 15(2)(f) of the Nyamira County Climate Change Act. The Act mandates the County Government to establish a Climate Change Steering Committee and appoint a Director of Climate Change responsible for coordinating the implementation of climate change actions within the county.

Failure to appoint a substantive Director of Climate Change contravenes the provisions of the Nyamira County Climate Change Act and may hinder effective coordination, implementation and achievement of climate change programs at the county level.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

Responsibilities of Management and 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 control 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective manner.

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

03 November, 2025

14. Statement of Financial Performance for the Year Ended 30th June 2025

Description	Note	FY 2024/2025	April 2023-June 2024
		Kshs.	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	6	183,265,869	184,210,133
Transfers From the County Government	7	62,500,000	77,500,000
TOTAL		245,765,869	261,710,133
Expenses			
Use of goods and services	8	164,473,049	98,845,235.35
Depreciation Expense	9	1,325,361	1,746,825
Total Expenses		165,798,410	100,592,060.35
Surplus/(Deficit) for the Period		79,967,459	161,118,072.65

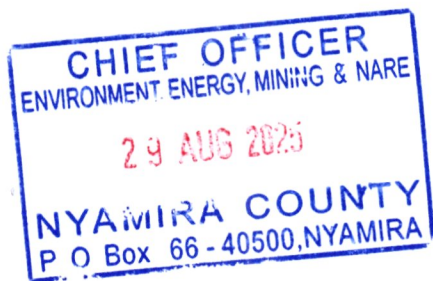
(The notes set out on pages 18 to 21 form an integral part of these Financial Statements)

Mwencha Nyasimi

Name: Mwencha Nyasimi
Administrator of the Fund

Ruth Mabeya

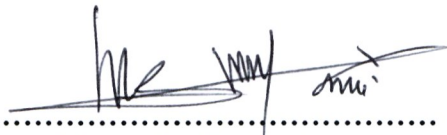
Name: Ruth Mabeya
Fund Accountant
ICPAK Member Number: 31429




15. Statement of Financial Position As at 30 June 2025

16. Description	Note	FY 2024/2025	April 2023-June 2024
		Kshs.	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	10	24,274,849	155,247,897.65
Receivables from Non- Exchange transactions	13	212,265,869	0
Total current assets		236,540,718	155,247,897.65
Non-Current Assets			
Property, Plant and Equipment	11	4,544,814	5,870,175
Total non- current assets		4,544,814	5,870,175
Total Assets (A)			161,118,072.65
Liabilities		241,085,532	
Current Liabilities			
Total current liabilities		00	00
Non-Current Liabilities			
Total Liabilities (B)		00	00
Net Assets (A-B)		241,085,532	161,118,072.65
Represented By:			
Accumulated Surplus (Deficit)		241,085,532	161,118,072.65
Net Assets		241,085,532	161,118,072.65

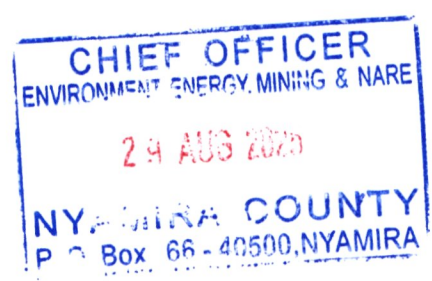
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29th August, 2025 and signed by:



Name: Mwencha Nyasimi
Administrator of the Fund



Name: Ruth Mabeya
Fund Accountant
ICPAK Member Number:31429



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

16 Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated surplus	Total
	Kshs	Kshs
Balance As At 1 July 2023		
Surplus/(Deficit) For the Period	161,118,1073	161,118,1072.65
Funds Received During the Year	0	0
Transfers	(0)	(0)
Revaluation Gain	0	0
Balance As At 30 June 2024	161,118,073	161,118,072.65
Balance As At 1 July 2024	161,118,073	161,118,072.65
Surplus/(Deficit) For the Period	79,967,459	79,967,459
Funds Received During the Year	0	0
Transfers	(0)	(0)
Revaluation Gain		
Balance As At 30 June 2025	241,085,532	241,085,532

17. Statement of Cash Flows for The Year Ended 30 June 2025

Description	Note	FY 2024/2025	April 2023-June 2024
			Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations	6	11,000,000	184,210,133.00
Transfers from the county government	7	22,500,000	77,500,000.00
Total receipts		33,500,000	261,710,133.00
Payments			
Fund administration expenses (Use of goods)	8	164,473,049	98,845,235.35
General expenses			00
Finance cost			00
Net cash flows from operating activities	12	(130,973,049)	162,864,897.65
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets	11		(7,617,000)
Net cash flows used in investing activities			(7,617,000)
Cash flows from financing activities			
Net cash flows used in financing activities		0	(00)
Net increase/(decrease) in cash & cash Equivalents		(130,973,049)	155,247,897.65
Cash and cash equivalents at 1 st July, 2024		155,247,898	00
Cash and cash equivalents at 30 June 2025	10	24,274,849	155,247,897.65

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18. Statement of Comparison of Budget and Actual Amounts for the Period ended June 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	A	B	C=(a+b)	D	e=(c-d)	f=d/c*100
Receipts			0	0		
Budget carryovers from the previous year*	-	162,210,133	162,210,133	162,210,133	-	100%
Public Contributions and Donations	173,210,133	-65,824,780	107,385,353	11,000,000	96,385,353	10%
Transfers From County Govt.	40,000,000	22,500,000	62,500,000	22,500,000	40,000,000	36%
Total Income	213,210,133	118,885,353	332,095,486	195,710,133	136,385,353	59%
Expenses						
Administrative costs	24,098,000	3,229,490	27,327,490	13,847,151	13,480,339	51%
Total Expenditure	24,098,000	3,229,490	27,327,490	13,847,151	13,480,340	50.67%
Capital expenditure	189,112,133	115,655,863	304,767,996	150,625,898	154,142,098	49%
TOTAL	213,210,133	118,885,353	332,095,486	164,473,048	167,622,438	50%

(Budget carryovers this is for entities whose budget lapses at year-end, but the surpluses are not legally required to be remitted to the Exchequer. Budget carryovers should not include third-party funds such as contractors' retention.)*

Budget notes

1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)
2. The changes between original and final budget is due to budget supplementary to include budget carryovers.

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Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	24,274,575
1	Add Cash balance in operations account	274
	Closing Cash and Cash Equivalent as per the statement of Cash flows	24,274,849

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

Nyamira County Climate Change Unit is established by and derives its authority and accountability from Nyamira County Climate Change Act, 2021. The entity is wholly owned by the Nyamira County Government and is domiciled in Kenya.

The entity’s principal activity is to promote, coordinate, mainstream and sustain climate smart interventions in order to foster climate resilience, adaptation and mitigation, by use of climate risk information as a tool for policy formulation and low carbon development planning.

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

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

There were no new and amended standards issued in the financial year.

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

Standard	Effective date and impact:
IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></p> <p>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.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

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<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<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 presented separately in the statement of financial performance. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: 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. The standard also introduces a public sector specific measurement bases called the current operational value. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users</p>

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	<p>of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

(i) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

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 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 26th 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. Accordingly, the Fund recorded additional appropriations of Kshs. 177,746,623 on the FY 2024/2025 budget, where Kshs. 155,246,623 being Budget carryovers from the previous year and Kshs. 22,500,000 for County Contribution following the governing body's approval.

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.

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.

c) Property, plant and equipment

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

The county government adopted National assets and liabilities management(NALM) policy where depreciated motor vehicle 25%, furniture and fittings 10% and computers and office equipment 25% on reducing balance basis.

a) Intangible Assets

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

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

b) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Investment property is measured at fair value with gains and losses recognised through surplus or deficit. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Summary of Significant Accounting Policies (Continued)

c) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Summary of Significant Accounting Policies (Continued)

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*

Summary of Significant Accounting Policies (Continued)

Financial liabilities

Classification

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

d) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

e) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

f) Social Benefits

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

Summary of Significant Accounting Policies (Continued)

g) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

h) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

i) 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.

j) Employee benefits – Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Summary of Significant Accounting Policies (Continued)

k) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

l) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

m) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

o) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

Summary of Significant Accounting Policies (Continued)

5. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

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

a) Estimates and assumptions –

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

b) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

c) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

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.

(Include provisions applicable for your organization e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions)

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Notes To the Financial Statements Continued

6. Public contributions and donations

Description	30 th June 2025	30 th June, 2024
	Kshs	
Donation From Development Partners-Received	11,000,000	184,210,133
Donation From Development Partners-Receivables	21,055,836	00
Previous year's balance received – Partners Receivables	151,210,033	00
Total	183,265,869	184,210,133

7. Transfers from County Government

Description	30 th June 2025	30 th June, 2024
	Kshs.	Kshs.
Transfers From County Govt. –Received	22,500,000	77,500,000
Transfers From County Govt. –Receivables	40,000,000	00
Total	62,500,000	77,500,000

8. Use of Goods and Services

Description	30 th June 2025	30 th June, 2024
	Kshs.	Kshs.
Training payments	6,277,800	76,802,480
Committee Allowances	2,620,600	167,000
Bank Charges	0	139,477
Fuel And Oil Costs	800,000	1,000,000
Printing And Stationery	399,720	461,496
Domestic Travel And Subsistence	2,259,800	9,462,560
Hospitality Supplies And Services	160,000	4,357,200
Specialized Materials And Services	0	6,283,050
Grant Project	150,625,898	
Routine Maintenance of Motor Vehicles	351,231	171,972.05
M&E	978,000	
Total	164,473,049	98,845,235.05

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9. Depreciation and Amortization Expense

Description	30 th June 2025	30 th June, 2024
	Kshs.	Kshs.
Property Plant and Equipment	1,325,361	1,746,825
Total	1,325,361	1,746,825

10. Cash and cash equivalents

Description	30 th June 2025	30 th June, 2024
		Kshs
Current Account	24,274,849	155,247,897.65
Total Cash And Cash Equivalents	24,274,849	155,247,897.65

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

Financial Institution	Account number	30 th June 2025	30 th June, 2024
			Kshs
a) Current Account			
Family Bank	026000032893	274	273.65
Central Bank of Kenya	1000546069	24,274,575	155,247,624
Grand Total		24,274,849	155,247,897.65

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11. Property, plant, and equipment

	Motor vehicles 25% Depreciation	Furniture and fittings 10% Depreciation	Computers and office equipment 25% Depreciation	Total
Cost	Kshs	Kshs	Kshs	Kshs
At 1st July 2023	5,568,000	1,049,500	999,500	7,617,000
Additions	0			
At 30th June 2024	5,568,000	1,049,500	999,500	7,617,000
Depreciation And Impairment	(1,392,000)	(104,950)	(249,875)	(1,746,825)
At 1st July 2024	4,176,000	944,550	749,625	5,870,175
Depreciation	1,043,500.00	94,455	187,406	1,325,361
At 30th June 2025				
Net Book Values	3,132,500	850,095	562,219	4,544,814
As At 1st July, 2025	3,132,500	850,095	562,219	4,544,814

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12. Cash generated from operations.

Description	2024/2025	2023/2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(132,298,410)	161,118,133
Adjusted For:		
Depreciation	1,325,361	1,7617,000
Working Capital Adjustments		
Increase In Inventor	(00)	(00)
Increase In Receivables	(00)	(00)
Increase In Payables	00	00
Net Cash Flow From Operating Activities	(130,973,049)	162,897,833

(The total of this statement should tie to the cash flow section on net cash flows from operating activities)

13. Receivables from Non-Exchange Transactions

Description	2024/2025	2024/2025
	Kshs	Kshs
Donor contribution	172,265,869	
County Contribution	40,000,000.00	
Total receivables from non- exchange transactions	212,265,869	

Included in the Donor contribution is Kshs 21,055,836 received after the closure of the Financial Year 2024/25 .

20. 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>Discrepancy of Approved Budget Amount with the Financial Statements</p> <p>The final approved budgeted revenue for the fund reflected an amount of Kshs. 207,210,133 while the statement of comparison of budget and actual amount reflected budgeted revenue of Kshs. 306,210,133. This resulted to unexplained and un-reconciled variance of Kshs.99, 000,000. A detailed breakdown of the budgeted expenditure in the four (4) main programs/Activity areas budgeted was also not provided.</p> <p>In the circumstances, the accuracy of the budgeted amount</p>	<p>Management wishes to clarify that, the amounts of Ksh. 207,210,133 as captured was erroneous and the actual was Ksh 206,210,133 resulting to a variance of Ksh 100,000,000 and not Ksh. 99,000,000. The variance was occasioned by the transfer from county Government of Ksh. 55,000,000 and Kshs. 45,000,000 as attached in the approved budget for the financial year 2022/2023 and 2024/2024 respectively.</p>	Resolved	

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)
	Kshs. 306,210,133 could not be confirmed.			
2	<p>Budget and Budgetary Control</p> <p>The statement of comparison of budget and actual amounts for the period ended 30 June, 2024 reflected final revenue budget and actual on a comparable basis of Kshs. 306,210,133 and Kshs.261,710,133 respectively resulting to underfunding of Kshs. 44,500,000 or 14.5% of the budget.</p> <p>In addition, the fund had final expenses budget of Kshs 116,900,000 and a capital budget of Kshs. 189,310,133 out of which actual expenditure incurred was Kshs. 98,845,235 and Kshs. 7,617,000, respectively. These result to</p>	<p>Management wishes to clarify as follows:</p> <p>a) That the underfunding of Kshs 22,500,000 from county contributions is due to delayed exchequer release to the County Government. However, the same amount was later transferred after receiving the exchequer in the subsequent financial year 2024/2025 and the underfunding under donor funds of Kshs 22,000,000 was unrealized (Ksh. 11,000,000 from 2022/2023 financial year and another Ksh. 11,000,000 from 2023/2024 financial year) due to delayed</p>	Resolved	

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>underutilization of the general expenses budget by Kshs. 18,054,764 or 16% and the capital expenditure by Kshs. 181,693,133 or 96%.</p> <p>In the circumstances, the underfunding and under expenditure of the Climate Change Fund may be affected by the planned activities and programs and may have negatively affect service delivery.</p>	<p>disbursement of funds from donor funding. However, Ksh. 11,000,000 from donor funding was received in the F/Y 2024/2025 and has since been utilized.</p> <p>(b) (i) The 16% underutilization of general expenses (operational expenses) budget relates to funds reserved for preliminary activities to support capital projects, such as;</p> <ul style="list-style-type: none"> i) Project identification by the community through public participation ii) GPS Location data collection, iii) Project screening iv) Environmental social impact assessment of projects 		

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>v) Writing of project concepts and their approvals</p> <p>The funds have since been utilized in the financial year 2024/2025.</p> <p><i>Annex 2</i> i) Bank statements extract - 2023/2024</p> <p>ii) Current bank statement excerpt</p> <p>(b) (ii) Underutilization under capital expenditure was due to late disbursement of fund from donor and stringent donor requirement of completion of preliminary activities before commencement of capital investments besides addition to delayed budget approvals. By the time of audit review, the preliminary activities had not been fully</p>		

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>completed, however, these activities were complete and capital investments have since been implemented and expenditures executed in the financial year 2024/2025.</p> <p><i>Annex 2 (i) Bank statements extract - 2023/2024</i></p> <p><i>(ii) Current Bank statement excerpt</i></p>		
3	<p>Delayed Disbursement by County Government (Counter Funding)</p> <p>The statement of Financial Performance as at 30 June 2024 reflects total revenue from non-exchange transactions of Kshs.261, 710,133</p>			

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>as disclosed under Notes 1 and 2 to the financial statements.</p> <p>The management Discussion and Analysis Report on page xliii of the financial statements indicate that the Nyamira County Government had committed Kshs.45,000,000 as counter funding to finance the projects out of which only Kshs.22,500,000 or 50% was disbursed, resulting to undrawn balance of Kshs. 22,500,000 as at 30 June 2024.</p> <p>In the circumstances, some projects were not implemented and funds were carried forward to the financial year 2024/2025.</p>			
	Nyamira County Government concurs with the audit	Nyamira County Government concurs with the audit finding,	Resolved	

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>finding, that there was delay in disbursing Ksh. 22,500,000 as County Contribution to the fund due to the delay of equitable share releases from exchequer. However, management received the balance of Kshs. 22,500,000 to the SPA account in the financial year, 2024/2025.</p> <p><i>Annex 3 (i) Bank statement excerpt</i></p>	<p>that there was delay in disbursing Ksh. 22,500,000 as County Contribution to the fund due to the delay of equitable share releases from exchequer. However, management received the balance of Kshs. 22,500,000 to the SPA account in the financial year, 2024/2025.</p> <p><i>Annex 3 (i) Bank statement excerpt</i></p>		
4	<p>Lack of Internal Audit of the Fund and accountability</p> <p>During the year under review, the internal audit department did not plan and conduct an audit of the internal processes and financial management of the Fund contrary</p>	<p>Management wishes to clarify that Internal Audit conducted an audit of the fund in Financial Year under review as required. This was done as per the approved internal audit annual work plan attached.</p>	Not Resolved	

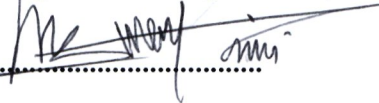
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>to the requirements of the regulation 53(1) of Public Finance Management (County Government) Regulation, 2015 that states that Internal Audit shall review and evaluate budgetary performance, financial management, transparency and accountability mechanisms process in the county government entities and have a duty to give reasonable assurance through the audit committee on the state of risk management, control and governance within the organization; and review the effectiveness of the financial and non-financial performance management systems of the entities.</p>	<p><i>Annex 4 i) Internal Audit Approved Annual work plan</i></p>		

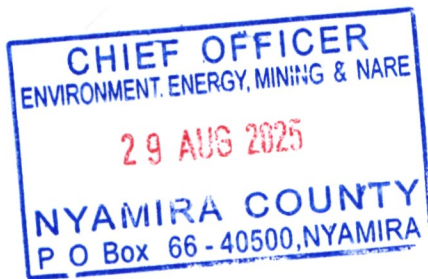
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, we could not confirm the effectiveness of the internal audit in strengthening the internal controls of the fund.			

Guidance Notes:

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

Fund Manager/Accounting Officer (enter title of head of Fund)

Date..... 



Nyamira County climate Change Fund

Annual Report and Financial Statements for the year ended June 30, 2025

Annex II: Inter-Fund Confirmation Letter

REPUBLIC OF KENYA

Mobile: 0738727272/ 0735232323
Email: info@nyamira.go.ke
Website: <http://www.nyamira.go.ke>
When replying please quote our
reference:



P.O. Box 434 -40500
NYAMIRA, KENYA

COUNTY GOVERNMENT OF NYAMIRA

OFFICE OF THE COUNTY CHIEF OFFICER

ENVIRONMENT, WATER, ENERGY, MINING CLIMATE CHANGE, NATURAL RESOURCES AND CLIMATE CHAN

Nyamira County Climate Change Fund
P.O. Box 434 -40500
NYAMIRA, KENYA

The Nyamira County Climate Change Fund wishes to confirm the amounts disbursed to you as at 30th June 2025 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

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

Confirmation of amounts received by Nyamira county climate change Fund as at 30 th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (Kshs) as at 30 th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
FT24263BH253	19/09/2024	00	11,000,000.00	00	11,000,000.00	0	11,000,000.00
Total		00	11,000,000.00	00	11,000,000.00	0	11,000,000.00

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

Head of Accountants department of beneficiary Fund:

Name J. Kamukama Sign [Signature] Date 29/08/25



Nyamira County climate Change Fund
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Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
	Facilitation of CCRI & CCU Activities	Quarterly Meeting; Ward Planning Committee meetings, County Planning Committee & Steering Committee Meetings	No of meetings attended/ minutes	0	2,620,600	115,000	0	NCG	
		Grievance redress meeting	No of minutes of \$ attendance registers		1,228,600		0	NCG	
		Environmental & Social Impact Assessment (ESIA) report for Environment	No of Reports produced	0	0		2,168,000	NCG	

Nyamira County climate Change Fund

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		Water and Agriculture							
		Licensing Fees-NEMA, Government Agencies	Number of NEMA licenses	0	0	1,250,000	50,000	NCG	
		Purchase of Stationery	No of stationeries purchased	0	0	0	399,719.90	NCG	
		Purchase of Fuel and Lubricants / Vehicle Maintenance	No. of Litres Purchased/ no of services done	0	588,000	300,000	221,181	NCG	
		Community engagement, Grievance Redress	No of sessions, reports	0	800,000	0	0	NCG	
		Community Engagement	No of meetings done			1,249,200	0	NCG	
		Procurement process facilitation	No of sessions done	0	0	634,500	0	NCG	
		Monitoring and evaluation	No of monitoring reports	0	0	978,000	0	NCG	
		National FLLoCA and CCU	No of trainings attended		925,700	699,600	0	NCG	



**Nyamira County climate Change Fund
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		Trainings/ Meetings							
		Number of youths and women groups trained on chicken rearing, bee keeping, bananas and avocado	Number of youths and women groups trained			965,200	2,032,072	KFW	
Restoration of Suguta Wetland	De-siltation, protection and utilization of dams Esise Ward - Raitigo dam	De-siltation, protection and utilization of dams Esise Ward - Raitigo dam	No. of hectares of public land fenced and afforested.	0	0	0	8,066,986.00	IDA	100% Complete and paid
Restoration of Kenyerere public land	Afforestation and reforestation	Increased tree cover in Kenyerere public land in institutions and public lands	No. of hectares of public land fenced and afforested. _ Planting of tree seedlings in public lands	0	0	0	4,087,906.00	IDA	100% Complete and paid
Construction of Kebirigo market	Solid Waste Management in major in	Establishment of Material Recovery	Number of Material Recovery	0	0	0	1,248,998.39	Counter funding	100% Complete and paid

Nyamira County climate Change Fund

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Material recovery facility	markets (Reduction of Methane Gas Emissions)	Facilities in Major Markets;	Sites established;						
Construction of Keroka Material recovery facility	Solid Waste Management in major in markets (Reduction of Methane Gas Emissions)	Establishment of Material Recovery Facilities in Major Markets;	Number of Material Recovery Sites established;	0	0	0	1,240,412.01	Counter funding	100% Complete and paid
Construction of Ikonge market Material recovery facility	Solid Waste Management in major in markets (Reduction of Methane Gas Emissions)	Establishment of Material Recovery Facilities in Major Markets;	Number of Material Recovery Sites established;	0	0	0	1,249,956.38	Counter funding	100% Complete and paid
Construction of Nyansiongo business centre Material recovery facility	Solid Waste Management in major in markets (Reduction of Methane Gas Emissions)	Establishment of Material Recovery Facilities in Major Markets;	Number of Material Recovery Sites established;	0	0	0	1,245,152.74	Counter funding	100% Complete and paid
Construction of Miruka market Material	Solid Waste Management in major in markets (Reduction of	Establishment of Material Recovery Facilities in Major	Number of Material Recovery Sites established;	0	0	0	1,249,860.56	Counter funding	100% Complete and paid

Nyamira County climate Change Fund
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recovery facility	Methane Gas Emissions)	Markets;							
Construction of Kemera market Material recovery facility	Solid Waste Management in major in markets (Reduction of Methane Gas Emissions)	Establishment of Material Recovery Facilities in Major Markets;	Number of Material Recovery Sites established;	0	0	0	1,201,412.72	Counter funding	100% Complete and paid
Construction of Nyamusi market Material recovery facility	Solid Waste Management in major in markets (Reduction of Methane Gas Emissions)	Establishment of Material Recovery Facilities in Major Markets;	Number of Material Recovery Sites established;	0	0	0	1,249,544.75	Counter funding	100% Complete and paid
Establishment of Nyamira North sub county indigenous tree nursery	Afforestation and reforestation	Increased tree cover in 3 wards in public institutions and public lands	No. of hectares of public land fenced and afforested. _Plant tree seedlings in all the wards.	0	0	0	2,990,147.17	IDA	100% Complete and paid
Establishment of Nyamira South sub county indigenous tree nursery	Afforestation and reforestation	Increased tree cover in 3 wards in public institutions and public lands	Establishment of fruit and indigenous tree in County Nurseries.	0	0	0	2,998,397.00	IDA	100% Complete and paid

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

Establishment of Borabu sub county indigenous tree nursery	Afforestation and reforestation	Increased tree cover in 3 wards in public institutions and public lands	Establishment of fruit and indigenous tree in County Nurseries	0	0	0	2,981,803.37	IDA	100% Complete and paid
Establishment of Masaba North sub county indigenous tree nursery	Afforestation and reforestation	Increased tree cover in 3 wards in public institutions and public lands	Establishment of fruit and indigenous tree in County Nurseries	0	0	0	2,998,397.00	IDA	100% Complete and paid
Establishment of Manga sub county indigenous tree nursery	Afforestation and reforestation	Increased tree cover in 3 wards in public institutions and public lands	No. of hectares of public land fenced and afforested. _Procurement	0	0	0	2,999,116.66	IDA	100% Complete and paid
Biticha Borehole water drilling, equipping and distribution project	Drilling development, Equipping and distribution of solar powered water boreholes	boreholes to be drilled and equipped	No. of boreholes drilled and equipped	0	0	0	5,442,633.70	IDA	100% Complete and paid
Ikonge girls borehole	Drilling development, Equipping and	boreholes to be drilled and equipped	No. of boreholes	0	0	0	5,345,583.99	IDA	100% Complete and paid

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water drilling, equipping and distribution project	distribution of solar powered water boreholes		drilled and equipped						
Keginga borehole water drilling, equipping and distribution project.	Drilling development, Equipping and distribution of solar powered water boreholes	borehole to be drilled and equipped	No. of borehole drilled and equipped	0	0	0	5,433,746.53	IDA	100% Complete and paid
Ekegoro Borehole Water drilling and Casing project.	Drilling development and capping	borehole to be drilled and capped	No. of boreholes drilled capped	0	0	0	2,404,970.00	IDA	100% Complete and paid
Rionguti Borehole water drilling, equipping and distribution project.	Drilling development, Equipping and distribution of solar powered water boreholes	boreholes to be drilled and equipped	No. of boreholes drilled and equipped	0	0	0	5,663,513.00	IDA	100% Complete and paid
Nyameru Borehole Water drilling, equipping	Drilling development, Equipping and distribution of solar powered water boreholes	boreholes to be drilled and equipped	No. of boreholes drilled and equipped	0	0	0	5,276,856.24	IDA	100% Complete and paid

Nyamira County climate Change Fund

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and distribution Project.									
Raitigo water dam desilting supply project -	De-siltation, protection and utilization of dams Esise Ward - Raitigo dam	Earth dam desilted and the water utilized	_Volume of water in dams increased -No. dams de-silted and protected	0	0	0	9,090,651.77	IDA	100% Complete and paid
Proposed rehabilitation of Marani Borehole	Water and blue economy	Rehabilitation of Marani Borehole		0	0	0	1,405,181.40	IDA	100% Complete and paid
Protection of Water Springs Magombo and Gesima	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	1,735,805.42	IDA	100% Complete and paid
Protection of Water Springs Gachuba and Rigoma	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	1,738,665.44	IDA	100% Complete and paid
Protection of Water Springs Kemera and Manga	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	1,734,849.60	IDA	100% Complete and paid

Nyamira County climate Change Fund

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Protection of Water Springs Nyamaiya and Bomwagamo	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	1,735,230.80	IDA	100% Complete and paid
Protection of Water Springs Bokeira and Magwagwa	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	1,734,371.68	IDA	100% Complete and paid
Protection of Water Springs Ekerenyo and Itibo	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	1,739,593.84	IDA	100% Complete and paid
Protection of Water Springs Bosamaro and Bogichora	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0	0	82,715.75	IDA	100% Complete but not paid
Protection of Water Springs Township and Bonyamatuta	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0		1,723,812.92	IDA	100% Complete and paid

Nyamira County climate Change Fund
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Equipping and Distribution of Ekegoro Borehole Project	Protection, development and rehabilitation of water springs	Water springs protected and rehabilitated, 4 spring in every ward for two wards.	Number of water springs protected, developed and rehabilitated	0	0		3,999,680.00	IDA	100% Complete and paid
Promotion of Avocado project Nyamira North	Promotion of avocado as a livelihood improvement	Avocado seedlings procured	Number of avocado Seedlings purchased	0	0	0	2,928,283.00	KFW	
Promotion of Avocado project Borabu	Promotion of avocado as a livelihood improvement	Avocado seedlings procured	Number of avocado Seedlings purchased	0	0	0	2,936,051.00	KFW	
	Promotion of avocado as a livelihood improvement	Avocado seedlings procured	Number of avocado Seedlings purchased	0	0	0	1,125,618.08	KFW	
Promotion of tissue culture bananas project	Number of bananas shoots	Promotion of bananas crops	Number of bananas shoots	0	0	0	2,957,687.04	KFW	
Promotion of tissue culture bananas project	Promotion of bananas	Banana shoots procured	Number of bananas shoots	0	0	0	2,957,687.00	KFW	



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To increase productivity in agricultural sector.	Bee keeping project Nyamira North and South	Bee keeping project Nyamira North and South	Number of apiary kids purchased	0	0	0	2,982,894.00	KFW	
To increase productivity in agricultural sector.	Bee keeping project Borabu, Masaba and Manga	Bee keeping project Borabu, Masaba and Manga	Number of apiary kids purchased	0	0	0	2,994,898.20	KFW	
To increase productivity in agricultural sector	Promotion of chicken at Nyamira North and South, Manga	Promotion of chicken by Youth and Women Groups	Number of chicks Purchased and distributed.	0	0	0	2,801,185.00	KFW	
Promotion of chicken at Borabu, Masaba	Agriculture-Livestock	Promotion of chicken by Youth and Women Groups	Number of chicks Purchased and distributed.	0	0	0	2,911,123.75	KFW	
Artificial Insemination project Magwagwa and Bomwagamo)	Artificial Insemination project Magwagwa and Bomwagamo)	Support AI services for more adaptable a livestock breeds in all the wards	Quantity of semen procured No. of animals served with adoptable genes	0	0	0	2,966,970.00	KFW	
Artificial Insemination project	Artificial Insemination project	Support AI services for more	Quantity of semen procured	0	0	0	2,958,000.00	KFW	

Nyamira County climate Change Fund

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Bogichora and Bosamaro	Bogichora and Bosamaro	adaptable a livestock breeds in all the wards	No. of animals served with adoptable genes						
Artificial Insemination project Manga Kemera	Artificial Insemination project Manga Kemera	Support AI services for more adaptable a livestock breeds in all the wards	Quantity of semen procured No. of animals served with adoptable genes	0	0	0	2,996,198.60	KFW	
	Solar Powered Milk Aggregation and Value Addition Units - Value addition should come out stronger and post value losses	Procurement and Installation of Milk Coolers to farmer groups and Milk tests	Number of Milk Coolers Purchased and Installed and Milk tests purchased	0	0	0	14,620,384.80	KFW	
To increase productivity in agricultural sector.	Promotion of tissue culture bananas project	Promotion of tissue culture bananas project	Number of tissue culture bananas	0	0	0	1,079,732.82	KFW	
To increase productivity	Promotion of Bee keeping Project	Promotion of women and	Number of Bee keeping	0	0	0	998,299.40	KFW	

Nyamira County climate Change Fund

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in agricultural sector		youth through Bee keeping	kits purchased						
To increase productivity in agricultural sector	Promotion of chicken for resilience project	Chicken for Women and youth resilience project	Number of chicken purchased	0	0	0	1,279,535.75	KFW	
Supporting Artificial Insemination for Climate Adaptive	Support AI services for more adaptable a livestock breeds in all the wards	Quantity of semen procured No. of animals served with adoptable genes	No. of animals served with adoptable genes purchased	0	0	0	588,336.45	KFW	
Solar Powered Milk Aggregation and Value Addition Units	Promotion of animal production through	Used to purchase Milk Test Kits	Number of Milk Test Kits purchase	0	0	0	1,354,906.35	KFW	
Transfer of funds from to Education Support fund						1,500,000	-1,500,000		
TOTAL				0	6,162,900	7,691,500	148,904,716.97		

