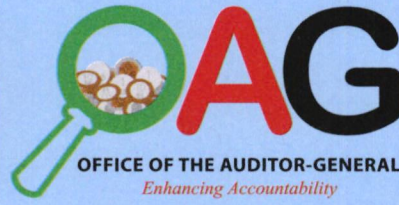


REPUBLIC OF KENYA



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**WEST POKOT COUNTY
CLIMATE CHANGE FUND**

**FOR THE YEAR ENDED
30 JUNE, 2025**



WEST POKOT COUNTY CLIMATE CHANGE FUND

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

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

West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30, 2025

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1. Acronyms and Glossary of 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
CCU	Climate Change Unit
NCCAP	National Climate Change Action Plan
CCCCC	County Climate Change Coordination Committee
WCCPC	Ward Climate Change Planning Committee
PMC	Project Management Committee
M&E	Monitoring and Evaluation
FLLoCA	Financing Locally-Led Climate Action
CCCF	County Climate Change Fund
CCRI	Climate Change Resilience Investment
CCIS	Climate Change Institutional Support
PCRA	Participatory Climate Risk Assessment
CECM	County Executive Committee Member
CPA	Certified Public Accountant

b) Glossary of Terms

Fiduciary Management The key management personnel who had financial responsibility:

Fiduciary Management is the team entrusted with the responsibility of ensuring that financial resources are managed with consideration of time saving, value for money, precision and speed, transparency and accountability.

2. Key Entity Information and Management

a) Background information

West Pokot County Climate Change Fund is established by and derives its authority and accountability from West Pokot County Climate Change Act on 17th May, 2021. The Fund is wholly owned by the County Government of West Pokot and is domiciled in Kenya.

The fund's objective is to:-

The objectives of County Climate Change Fund (CCCF) in Kenya are to help Counties build resilience and reduce their vulnerability to climate change. The CCCF's objectives therefore include:

- **Infrastructure resilience: Helping Communities assess their resilience to current and future climate risks.**
- **Infrastructure development: Investing in infrastructure such as flood defences, water conservation structures, and irrigation systems to mitigate the effects of droughts and floods.**
- **Climate finance: Creating accessing and using climate finance in a more coordinated way.**

The Fund's principal activity is to:-

Enhance climate resilience through development, management, implementation, regulation, and monitoring of adaptation and mitigation measures and actions

The Core Principles Guiding CCCF are:-

- **Community driven, bottom up planning-Local people have their own experience, knowledge and institutions for managing climate variability and extreme weather events, recognising and strengthening their perspectives and capacities is likely to increase effectiveness, value for money, and sustainability.**
- **Anchored within and supportive of devolution-Devolution provides a means to channel climate finance to sub-rational levels and communities. This is enhanced by the CCCF mechanism and ensures that sustainability and continuity are achieved.**
- **Flexible learning approach-Uncertainty about future climate change, as well as its effects on people, economics and environments, means that mechanisms for planning and financing must learn and adapt.**
- **Focus on public goods investment-County governments are mandated to manage public funds in ways that benefit all citizens under their jurisdiction. Collective action helps to strengthen local environments and economies and protect the most vulnerable.**
- **Inclusion-Inclusiveness is a national value and principle of governance. Inclusive decision-making may reduce the risk of conflict; enhance the sustainability of investments and addresses power relations.**

CCCF is a mechanism that increases access to climate finance at a county level and deepens public participation in local sustainability efforts. Its core principles are universal and its ultimate aim is to increase the flow of finance for local climate action is applicable just about everywhere.

West Pokot County Climate Change Fund

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

The source of funds to the fund may include: county development budget, national government (e.g. The National Climate Change Fund), the private sector, and international actors (e.g. large international organisations, bi-lateral donors, and multi-lateral funds), Local beneficiaries may contribute labour and material resources.

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to:-

Enhance climate resilience through development, management, implementation, regulation, and monitoring of adaptation and mitigation measures and actions

Vision: A clean, healthy, safe and sustainable water, environment, natural resource management.

Mission: Promote sustainable utilization of water, environment and natural resources management while addressing impacts of climate change for socio-economic development




Climate Change Unit Specific Goal(s): Enhanced adaptive and resilience to climate change impacts and promote low carbon development pathway for sustainable development in West Pokot Count.

c) Fund Administration Committee


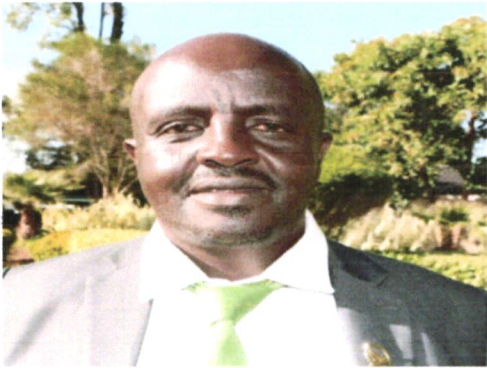

1	HON. William Lopewot Petot	Chairperson
2	Hon.Loriong'ong'ar Ruto Joshua	Member
3	Priscilla Chebet Mungo	Member
4	Nelly Soprin	Member
5	Edwin Lokomol	Member
6	Lilian Korinyang	Member
7	Naomi Cherotich Lemreng	Member
8	Wilson Kpar Lonyangole	Member
9	DR Benson Ririmpoi	Member
10	Dorinah Chepkopus	Member
11	Andrew Akaule	Member
12	Christine Pedoo	Member
13	Grivine Loktari	Member
14	Leonard Ruto Kamsait	Member

**West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30, 2025**

d) Key Management Steam

1	 <p>Leonard Ruto Kamsait</p>	Chief Officer in charge of Water and climate change/ Fund Administrator
2	 <p>Kennedy Pkew Cheptuimot</p>	Director Climate Change
3	 <p>Pkiyeny Daniel</p>	Fund Accountant
4		Procurement officer

**West Pokot County Climate Change Fund
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	 <p>Rufina Chelimo Korinyang</p>	
5	 <p>Raphael Magal</p>	Grievance's redress
6.	 <p>Esther Chelele</p>	Accountant

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

The following are the constitutional oversight bodies in the county’s overall management of financial resources:

i) Audit and Risk Management Committee

The West Pokot County Audit Committee was constituted and inducted on 1st July 2018 as per the provisions of the Public Finance and Management Act, 2012. The PFM ACT 2012 section 155, Special regulations issue of 2015 Sec 153 (1) Mandates that internal auditors to (a) review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in county government entities, c) review the effectiveness of the financial and non-financial performance management systems of the entities.

ii) County Assembly committees

The County Assembly’s constitutional oversight role while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs through monitoring by Public Accounts, Investment, Sectorial, Finance and Planning and Implementation Committees.

SN	Position	Name
1	Chairperson	Mr. Paul Loitangiro Rikilem CPA
	Secretary	CPA Thomas Pkemoi Lotiaka CPA
2	Member	Mr. Kizito Musakala Makhumi CPA
	Member	Ms. Irene Chebet Lorot
3	Fund Internal Auditor	Mr. Thomas Lotiaka

f) Registered Offices

Governors' Building

P.O Box 222-30600, KAPENGURIA

Email: climatechangeunit@westpokot.go.ke

Website: www.westpokot.go.ke

Makutano-Kapenguria Road

Kapenguria, KENYA

g) Fund Contacts

Telephone: (254) 0799334399

E-mail climatechangeunit@westpokot.go.ke

Website: : www.westpokot.go.ke

h) Fund Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Co-operative Bank of Kenya

Kapenguria Branch

P.O Box 232-30600

Kapenguria ,Kenya

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

State Law Office

Harambee Avenue

West Pokot County Climate Change Fund

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P.O. Box 40112
City Square 00200
Nairobi, Kenya

k) County Attorney

Office of the Governor
Governors' Building
P.O BOX 222 – 30600
Kapenguria, Kenya

l) Independent Auditors

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



m) Principal Legal Adviser

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

n) County Attorney

Office of the Governor
Governor's Building
P.O Box 222-30600
Kapenguria-Kenya

3. Fund Administration Committee

Name	Details of qualifications and experience
 <p>1.HON. William Lopewot Petot</p>	<p>Date of Birth 1969</p> <p>He holds a Bachelor of Education Degree from the Catholic University of East Africa. He is currently pursuing a Master’s Degree in Educational Administration and Planning at the same university.</p> <p>Work Experience: CECM Department of Water, Environment, Natural Resources and Climate Change ,William has served as TSC Sub County Director both in West Pokot County and other counties.</p>
 <p>2.Hon.Loring’ong’ar Ruto Joshua</p>	<p>Date of Birth 1982</p> <p>Academic & Professional Qualification He holds a Bachelors Degree in Education from Moi University having graduated in 2009. He is currently pursuing a Master’s Degree in Communication at the same institution.</p> <p>Work Experience:Currently works as the CECM for Finance and Econmic Planning West Pokot County, County Government of West Pokot as the Director Governor’s Press, Kenya Commercial Bank Ltd and the Standard Gauge Railway where he was instrumental in embedding their corporate culture implementation. Joshua has attended.</p>
	<p>Date of Birth 1984 14/09/1977</p>

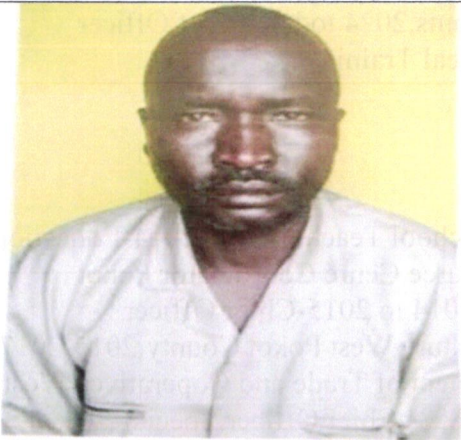

 <p>3. Priscilla Chabot Mungo</p>	<p>Academic & Professional Qualification:</p> <p>2002-2004 She holds Masters of Business Administration with emphasis in Finance-Honor student 1996-1996 Bachelor of Science Degree in Business Administration with emphasis in International Business – Honor Student 1991-1994 Kenya Certificate of Secondary Education(KCSE), Loreto High School, Limuru, Kenya 1983-1990 Kenya Certificate of Primary Education(KCPE), Kitale Academy, Kitale, Kenya</p> <p>Work Experience:</p> <p>Chief Officer Finance and Economic Planning West Pokot County, Head of Budget, Marketing Consultant Phoenix Procurement (K) Ltd, Nairobi, Kenya, Managing Director Rhema Financial Group-inc. Long Beach, California USA, Marketing and Sales Administrator Apriso (CIM Vision International) inc. Long Beach, California, Operations Manager Aperfect Plan for Life inc. Long Beach California, Community Development Coordinator DIOS International Missionary Church, Los Angeles, California</p>
 <p>4. Leonard Ruto Kamsait</p>	<p>Date of Birth 1984</p> <p>Academic & Professional Qualification:</p> <p>He holds a Bachelor's Degree in Purchasing and Supplies Management</p> <p>Work Experience:</p> <p>Chief Officer Department of Water, Environment, Natural Resources and Climate Change/Fund administrator.</p>
	<p>Date of Birth 1978</p>

 <p>5.Nelly Soprin</p>	<p>Academic & Professional Qualification:</p> <p>Bachelor of Science Degree in Clinical Medicine, Pursuing Masters of Science in Health Economics and Policy University of Nairobi, Diploma in Clinical Medicine and Surgery</p> <p>Work Experience:</p> <p>Chief Officer Department Health and Sanitation, Vice Chair Clinical Officers Council Ministry of Health 2015-2019, 23 Years in the Department of Clinical Medicine in Various health facilities-Nakuru North Sub-county Hospital, Kapenguria County Referral Hospital, Chepareria Hospital, Sogor Sub-County Hospital, 15 years in health Management as Medical Superintendent, Sub-county Officers and TB and Leprosy Coordinator etc.</p>
 <p>6.Edwin Lokomol</p>	<p>Date of Birth 12/01/1980</p> <p>Academic & Professional Qualification</p> <p>He holds a Masters Degree in Project Planning and Management-UON, Bachelors Degree in Environmental Planning and Management</p> <p>Work Experience: 2022 to date: CO Sports and Youth, 2012-2018- Kenya Red Cross Tana River County as Project Coordinator, 2009-Kenya Red Cross West Pokot County –Team leader in PRRO Project, 2010-World Food Programme as Field Monitor-West Pokot County</p>
 <p>7.Lilian Korinyang</p>	<p>Date of Birth 03/08/1969</p> <p>Academic & Professional Qualification</p> <p>She holds a Masters Degree in Education and Leadership Management, Bachelors Degree in Education, KTTC P1 .1991-2011-Primary School Teacher, 2012-2014-Education Assessment and Resource Centre Coordinator Pokot Central Sub-County, 2014 to 2015-Chief Officer Department of Agriculture West Pokot County, 2015-2017- Chief Officer Department of Trade and Cooperatives West Pokot County, 2022-2023- Chief</p>

West Pokot County Climate Change Fund

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	<p>Officer Special Programs,2024 todate Chief Officer Education and Technical Training</p> <p>Work Experience</p> <p>1991-2011-Primary School Teacher,2012-2014-Education Assessment and Resource Centre Coordinator Pokot Central Sub-County,2014 to 2015-Chief Officer Department of Agriculture West Pokot County,2015-2017-Chief Officer Department of Trade and Coperatives West Pokot County,2022-2023- Chief Officer Special Programs,2024 todate Chief Officer Education and Technical Training.</p>
 <p>8.Naomi Cherotich Lemreng</p>	<p>Date of Birth 1990</p> <p>Academic & Professional Qualification:</p> <p>Holds a Bachelors Degree in Education Science from Kenyatta University.</p> <p>Work Experience: Currently working as Chief Officer for Department of Agriculture,Irrigation,Livestock and Fisheries,8 years Liason officer,</p>

 <p>9. Wilson Kpar Lonyangole</p>	<p>Date of Birth 01/01/1970</p> <p>Academic & Professional Qualification Diploma in Meteorology World Meteorology Advanced</p> <p>Experience 29 years in Meteorology profession</p>
 <p>10. Dr Benson Ririmpoi Longaritom</p>	<p>Date of Birth 16th February, 1965</p> <p>Academic & Professional Qualification: He holds an MBA in (Entrepreneurship) (Ksu) - 2014-2018, Bachelor of Veterinary Medicine (UON) – 1987-1991, KACE (St. Patrick’s High School, Iten) – 1985-1986, KCE (Chewoyet High School) – 1981-1984, CPE (Chepareria Primary School) – 1974-1980</p> <p>Experience</p> <ol style="list-style-type: none">1. Almost 20 years’ experience as Managing Director of Paves Vetagro Limited (1999-present). This is an agribusiness company headquartered in Kapenguria with operations covering 12 counties within Northwest Kenya. The business offers agribusiness services and products to customers ranging from individual farmers, farmer groups, non-governmental organizations2. Proprietor of Rimus Enterprises - a general merchant enterprise (1996-2015)3. Six years’ experience as Projects Coordinator Of FGCK Developments Projects (1992-1997) – projects included health centres and clinics, community based health care program, a vocational training centre and early childhood development centres within Bungoma, TransNzoia and West

West Pokot County Climate Change Fund

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	<p>Pokot Districts.</p> <ol style="list-style-type: none"> 4. One year's as District Veterinary Officer in Mt. Elgon District (1991-1992) 5. Three Months' experience as a Research Assistant in Tana And Athi Rivers Authority (October-December 1991.
 <p>11. Dorinah Chepkopus</p>	<p>Date of Birth 30/04/1987</p> <p>Academic & Professional Qualification</p> <p>Holds Bachelors degree in Education (Arts) from University of Nairobi, Primary Teachers' Education Certificate from International T.T.C.</p> <p>Work Experience</p> <p>Currently working as Deputy Municipal Manager Chepareria Municipal Council, County Coordination Committee Member West Pokot County Climate Change ,Teacher Kipsoen Primary School Teacher Karaus Primary School Teacher St. Mary's Primary School Ethics & Anti-Corruption Commission NASSC</p>
 <p>12. Andrew Long'oring'oleAkaule</p>	<p>Date of Birth 1968</p> <p>Academic & Professional Qualification</p> <p>Diploma in Information Science</p> <p>Work Experience: Currently working as Organization Secretary Transformative Effective Disability Development Organization, Library Assistant Eldoret National Polytechnic 2008-2017, Board Member West Pokot County Climate Change Coordination Committee</p>

 <p>13. Christine Pedoo</p>	<p>Date of Birth 26/11/1971</p> <p>Academic & Professional Qualification Diploma in Community Development,</p> <p>Work Experience Nominated MCA 2013-2017, 15 years Instructor teacher at St. Francis school for the blind,Urai Program.</p>
 <p>14. Grivine Loktari</p>	<p>Date of Birth 28/06/1995</p> <p>Academic & Professional Qualification Holds Bachelors degree in Statistics</p> <p>Work Experience Statistics officer 2 years,Climate change officer 2 years.</p>
 <p>15. Kennedy Pkew Cheptuimot Director Climate Change</p>	<p>Date of Birth 1972</p> <p>Academic & Professional Qualification: He holds a Bachelor's degree in Environmental Management and Forestry</p> <p>Work Experience: Currently working as Director Climate Change,23 years in Environmental Management,8 years as Environmental and Social Safeguards,2 years as GRM Officer.</p>

4. Management Team



1. Leonard Ruto Kamsait

Date of Birth 1984

Academic & Professional Qualification:

He holds a Bachelor's Degree in Purchasing and Supplies Management

Work Experience:

Chief Officer Department of Water, Environment, Natural Resources and Climate Change/Fund administrator,



2.. Director Climate Change.

Date of Birth 1972

Academic & Professional Qualification:

He holds a Bachelor's degree in Environmental Management and Forestry.

Work Experience: Currently working as Director Climate Change, 23 years in Environmental Management, 8 years as Environmental and Social Safeguards, 2 years as GRM Officer.



3. Pkiyeny Daniel

Date of Birth 20/12/1973

Academic & Professional Qualification

Holds Masters degree Business Administration (**Finance Option**) from the University of Nairobi, Bachelors degree in Business Management (**Accounting option**) from Moi University, Diploma in Business Management from Kenya Institute of Management (**K.I.M**), Certified Public accountant (CPA), Certified Public Finance Management Accountant (**CPFMA**) UK from Global Academy of Finance & Management (**GAFM**),

Work experience:

County Government of West Pokot: Currently working as Principal Accountant Department of Water, Environment, Natural Resources and Climate Change, Programme Accountant Financing Locally Led -Climate Action (FLLoCA), Principal Accountant Department of Trade, Energy, Industry, Investment and Cooperatives, Chief Accountant & Acting Head of County Treasury (Accounting Services), Seconded Chief Accountant Kenya Urban Support Programme (KUSP) , Chief Accountant Department of Roads, Public works and Transport, ECOPILA SACCO Society Limited Chief Executive Officer (**CEO**)/General Manager, SACCO Accountant, FOSA Supervisor/Manager, Ag.General Manager, Chief Cashier,

Kapenguria Home Craft and Vocational Training Center:

Assistant Project Accountant in charge of local Production and Donor funds. **Chemolingot Secondary School:**

Accounts Clerk/Bursar.



4. Rufina Chelimo Korinyang

Date of Birth 10/12/ 1984

Academic & Professional Qualification:

She holds a Master’s degree in Procurement and Logistics Management, A bachelor’s degree in Finance and Banking, Diploma in Business Management.

Work Experience:

Currently working as in charge of Supply Chain Management at the Department of Water, Environment, Natural Resources and Climate Change, Procurement Officer Financing Locally Led -Climate Action (FLLoCA) .



5. Raphael Magal

Date of Birth: 21st March 1978

Academic & Professional Qualification:

Holds Masters of Arts in Environmental Planning and Management (EPM) from University of Nairobi, BA Hons (Environmental Management) from Makerere University

Work Experience

Currently working as Assistant Director (Environment) West Pokot County Government Department of Water, Environment, Natural Resources and Climate Change, GRM Financing Locally Led -Climate Action (FLLoCA)


-Registered Environmental Planning and Management Lead Expert Regn No.6708/Consultant with National Environmental Management Authority (NEMA)-Position: Lead Expert/Director Ecoworld Consults.

-International organization for Migration (IOM)-Kapenguria Office-Position: Field Assistant-Livelihoods

-Center for Environmental Legal Research and Education (CREEL).-Position Programme Officer-Advocacy and Networking.

-Participatory Rural Environment and Sustainable Agriculture Development Project (PRESAD).-Position: Executive Director.

-SCC-VI Agro forestry Project-Position: Enumerator – Monitoring and Evaluation Unit.

	<p>-Kenya Agricultural Productivity Project (KAPP)-Position:Service Provider -Africa Development Bank-Position: Research Assistant - Kenya National Bureau of Statistics.-Position:Research Assistant - Kenya National Adult Literacy Survey (KNALS) -Environmental planning and Management consultant-Position: Associate expert -National Environment Management Authority – NEMA-Position: Internship -Dresden University of Technology German.-Position: Research Assistant -Swedish Cooperative centre (SCC) – Vi – Agro forest project – Kitale-Position: Research Assistant -Reformed Church of East Africa-Position: Technical Advisor - Natural Resource Management project (NRM – SIGOR)-Position: Field Attachment</p>
 <p>6.Esther Chelele</p>	<p>Date of Birth 07/09/1983</p> <p>Academic & Professional Qualification</p> <p>She holds a BeCom. in Accounting from Mount Kenya University, a CPA(K)</p> <p>Work experience</p> <p>Year 2020 todate she works as an accountant at the County Government of West Pokot and Seconded to the Kapenguria Water and Sewerage Company.</p>

5. Fund Chairperson's Report

Changes in the Fund's Board and key Management team during the year

Since the establishment of the West Pokot County Climate Change Fund in the year 2021. The fund's operations are guided by key Committees (County Climate Change Co-ordination Committee and Ward Climate Change Planning Committee). All the Committees who were appointed together with the management have never been changed and this has strengthened operations of the fund effectively through specialization and frequent capacity buildings.

The program in order to keep the effectiveness and objective of the CCCF has established some clear interventions to:-

- **Strengthen the capacity of staff on matters of fiduciary standards and management, environmental and social safeguards, and grievance redress mechanisms, preparation of environmental impact assessment reports, Environmental audits, Environmental and social management plans.**
- **Establish a capacity building opportunities to assist priority count departments, project developers and civil society in developing bankable climate projects.**
- **Facilitate information dissemination and knowledge flow on climate finance.**
- **Involvement of the community up to from the smallest administrative units e.g, villages in the wards.**

The fund has since done a lot in all the twenty wards of West Pokot County in the mitigation and adaptation through the climate resilience projects and activities. West Pokot CCCF is guided by the County Climate Change Co-ordination committee and the Ward climate change planning committees. The staff in charge of the climate change matters have undergone various capacity building exercises. The fund had received CCRIG Funds in two tranches amounting to kshs. 133,180,744 and have been disbursed except an amount of kshs.42,000,000 ment for a mega WaterPan at Longolesian Kiwawa Ward which is underrconstruction. The money financed resilient projects in agriculture, environment and water sectors responsible for climate issues.

Review of the Fund's performance

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 the County Climate Change Fund Act of 17th May,2021 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. This requirement is to shade light for the performance of entinties which the WPCCCF is committed to.

West Pokot County Climate Change Fund received funds from the World Bank through FLLoCA and the County Government allocation during the financial year ending 30th June,2025. These funds were categorized into two:(1)CCIS and (CCRIG).The following is the summary of the performance of the fund.

**West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30, 2025**

Details	Budget (Kshs)	Actuals (Kshs)	% Utilization
Revenue			
Donations	-	-	
County Allocations	72,500,000	72,500,000	
Total Revenue	72,500,000	72,500,000	100%
CCRI-Capital Expenditure	91,950,168	49,950,168	54.32%
Expenditure CCIS-Infrastructure & Capacity Building	108,366,797	108,366,797	100%
Total Expenditure	200,306,102	158,316,965	79.04%

Future outlook of the Fund

The County Climate Change Fund through the County Government of West Pokot will continue to develop and improve a governance and institutional framework that maximizes the opportunities for climate finance mobilization in the various sectors of the economy.

Conclusion

The Fund will go miles in the promotion and mainstreaming of Climate Smart interventions in order to foster Climate resilience, adaptation and mitigation in West Pokot County

Name William Bets Signature [Signature] Date 16/10/2025

Chairperson of the Fund

West Pokot County Climate Change Fund

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

6. Report of The Fund Administrator

Financial performance of the Fund

The following is The Fund Administrator's highlight on the fund's *financial performance in terms of budget* against actual amounts for current year and for cumulative to-date based on programmes:

Details	Budget (Kshs)	Actuals (Kshs)	% Utilization
Revenue			
Donations	-	-	
County Allocations	72,500,000	72,500,000	
Total Revenue	72,500,000	72,500,000	100%
CCRI-Capital Expenditure	91,950,168	49,950,168	54.32%
Expenditure CCIS-Infrastructure & Capacity Buiding	108,355,934	108,366,797	100%
Total Expenditure	200,306,102	158,316,965	79.04%

The fund during the year had Kshs 93,262,284.30, as county contribution towards CCRI. Out of this amount Kshs. 54,500,000 was channelled to Ondoa Nyasi program for Iron sheets distributed to citizens across all the twenty Wards of West Pokot and Kshs 102,704,840.30 for CCIS. This includes kshs 11,000,000 received as grants during the year.

Below we provide the progress on attaining the stated objectives:

S/NO	Name of Activity	Output	Indicator	Target	Achieveme nt	Remarks
1	Formation of county steering committee	County Steering committee formed	Appointment letters	13	13	The committee is in place and is actively engaged on climate change issues

West Pokot County Climate Change Fund

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

2	Formation of county planning committee	County Planning Committee formed	Appointment letters	12	12	The committee is in place and is actively engaged in climate change issues
3	Formation of Technical working group for PCRA	Technical working group in place	Appointment / nomination letters Minutes of the meeting with the technical working group	20	20	The number was increased so as to meet the demand to come up with the PCRA report and CCCAP
4	Formation of WCCPC	Ward Climate Change Planning Committee formed	List of names of the WCCPC	360	360	The committee is in place, awaiting training
5	Community engagement on PCRA process & multi stakeholder engagement	PCRA report	Participatory Climate Risk Assessment report	1	1	The community was actively engaged in identifying Climate Risks and vulnerability at the ward Level
6	Development of County climate change action plan and multi stakeholder engagement	County Climate Change Action Plan developed	County Climate Change Action Plan report	1	1	The CCCAP (2023-2027) is in place
7	Development of climate change monitoring and evaluation and learning strategy	Climate Change Monitoring and Evaluation and Learning Strategy developed	Monitoring and Evaluation and Learning Strategy report	1	0	The process of developing it is ongoing
8	Development of	Climate Change Communication	Climate Change Communication	1	0	The process of developing it

West Pokot County Climate Change Fund

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

	climate change communication strategy Development of climate change communication strategy	Strategy developed	Strategy report			is ongoing
9	Development of County Climate Finance Policy	County Climate Finance Policy Developed	County Climate Finance Policy	1	0	The process of developing it is ongoing

Value-for-Money achievements

West Pokot County Climate Change Fund is committed to ensuring that the residence across the twenty Wards of West Pokot County have realized the fruits of devolution by provision of clean water through digging of waterpans,boreholes,boreholes upgrading,solarization and distribution by piping for both human and livestock,pasture farming.Supply and distribution of tree and fruits seedlings to farmers and supply and distribution of iron sheets under Okoa Nyasi Program aimed at improving the livelihood of the citizens and safe the environment. See the Table below:

S/N O	Sector	CCRI (Project) & CCIS (Community Development)	Ward	Actual Expenditure & ongoing works	No of Beneficiaries	Remarks
1	INTEGRATED (Water, Agriculture, Livestock & Environment)	Establishment of a mega water pan in ASAL Longolesian-Kiwa wa Ward	Kiwawa	48,957,583	2100	Ongoing
2	INTEGRATED (Water, Agriculture, Livestock & Environment)	Purchase and supply of iron sheets (Ondoa Nyasi Initiative).	County wide	54,456,338	2200	Completed & in use
3	INTEGRATED (Water, Agriculture, Livestock & Environment)	Totum Borehole Water Project-Mnagei Ward	Mnagei	4,999,110	3000	Completed & in use

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4	INTEGRATED (Water, Agriculture)	Solarization of Katumwon Borehole-Riwo Ward	Riwo	4,953,938	1500	Completed & in use
5	INTEGRATED (Water, Agriculture)	Apriki Borehole Water Project-Kodich Ward	Kodich	4,999,940	1600	Completed & in use
6	INTEGRATED (Water, Agriculture)	Solarization of Cheptuimot Borehole- Kapchok Ward	Kapchok	4,999,380	1800	Completed & in use
7	INTEGRATED (Water, Agriculture)	Solarization of Kalodeke Borehole- Kiwawa Ward	Kiwawa	4,999,500	2100	Completed & in use
8	INTEGRATED (Water, Agriculture)	Kokwoamuro Borehole Water Project-Alale Ward	Alale	4,999,800	3000	Completed & in use
9	INTEGRATED (Water, Agriculture)	Kapsinia Borehole Water Project- Chepareria Ward	Chepareria	4,999,700	1200	Completed & in use
10	INTEGRATED (Water, Agriculture)	Solarization of Lotiny Borehole- Batei Ward	Batei	4,999,500	700	Completed & in use
11	INTEGRATED Water, Agriculture	Distiling of Maghany Water Pan-Sekerr Ward	Sekerr	4,999,400	90	Completed & in use
12	INTEGRATED (Water, Agriculture)	Establishment of water pan Chelanget -Masol Ward	Masol	4,999,900	75	Completed & in use
13	INTEGRATED (Agriculture,E nvironment)	Hass Avocados Livelihood Diversification and Ecosystem Restoration Project-Kopro Location-Wei-We i Ward	Wei-Wei	3,000,000	626	Supplied & distributed
14	INTEGRATED (Agriculture,E nvironment)	Hass Avocados Livelihood Diversification and Ecosystem	Tapach	3,000,000	518	Supplied & distributed

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		Restoration Project-Nyarpat Location-Tapach Ward				
15	INTEGRATED (Agriculture, Environment)	Ecosystem Restoration and Livelihood Diversification Project-Siyoi Ward	Siyoi	3,000,000	1171	Supplied & distributed
16	INTEGRATED (Agriculture, Environment)	Bee Keeping for Livelihood Distribution and Ecosystem Restoration Project-Riwo Ward	Riwo	2,998,000	42	Supplied & distributed
		TOTALS		158,404,506	14422	

The implementation Challenges of strategic objectives for the Fund

The main challenge encountered during the financial year is the delay in the approval to transfer funds from CRF to SPA by the national treasury especially the county contribution and CCIS. Most of the funds are disbursed at close of the financial year which usually causes programs to rollover. There have also been unplanned / emerging activities that strains approval of CCU budget e.g. activities organized by PIU of FLLoCA program. There's need for continuous trainings to be done by PIU of FLLoCA Program in a physical form.

The Fund's future outlook

The Climate Change Unit as per its work plans, PCRA and CCAP wishes to enhance its staff's capacity buildings, Multi-stake-holder trainings and increase climate change resilient projects as may be prioritized at the Wards and also aim at implementing programs for mitigation and adaptation of all the climate change's identified hazards during the PCRA. The County Government has during this financial year coplied to allocate the required minimum of 1.5% of its annual development budget by allocating 4.9% to boost the FLLoCA funds to finance the intended plans in the coming year.

Highlight for the key risk management strategies.

The CCU has a focus on its risk management programme against any unforeseen scenarios in matters financial management that might strain the fund's objective and performance. The management has strategized to minimize risks from any emergence by ensuring that the key staff

West Pokot County Climate Change Fund

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are continuously trained on financial management, ensure that the policies are always adhered to and reviewed as may be required by the changing trends in finance world. The management makes sure that the program's operations and activities are always done within the required acts and regulations in place.

7. Statement of Performance Against the County Fund’s Predetermined Objectivesx

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 FY 2024/2025 *plan* are to:

- a) *Provide quality physical infrastructure in the County*
- b) *Ondoa Nyasi Initiative*
- c) Enhance adaptive and resilience to climate change impacts and promote low carbon development pathway for sustainable development in West Pokot County
- d) Sensitize and Capacity build climate change institutions

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
<i>Provide quality physical infrastructure in the County</i>	To ensure all residence of West Pokot together with their livestock get access to clean water	Improved access to clean water	The number of households and individuals connected	Targeting various households
Ondoa nyasi Initiative	To ensure communities living in grass thatched houses have changed their livelihood to iron sheets thatched.	Improved living standards and soil conservation through grass cover	No of households with iron thatched houses,soil erosion reduced and change of rain patterns.	Targeting various households with grass thatched houses
Enhance adaptive and resilience to climate change impacts and promote low carbon development	To ensure that mitigation and adaptation mechanisms have been implemented and achieved across	Improved forest cover ,water catchment protection and individual growing fruit trees, Livestock	Change of rain patterns, number of farmers having fruit trees and increased livestock	Targeting a lot of farmers

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pathway for sustainable development in West Pokot County	the county.	hunger eradicated		
Sensitize and Capacity build climate change institutions	To ensure all the targeted climate change institutions have been formed and capacity Capacity build	Service delivery and understanding of climate change matters realized	The number of targeted institutions capacity build	Increased institutiois

Report on the metrics met, objectives yet to be met ,challenges and opportunities of the West Pokot Climate Change Fund in implementation of its program planis as follows:

The County Climate Change Unit has extensively doing a lot to ensuring that the fund’s metrics and objectives are met. These objectives are to be realized through the following activities:

The already existing County Climate Change Steering Committee, County Planning Committee, Technical working group for PCRA, Ward Climate Change Planning Committee, Community engagement on PCRA process & multi stakeholder engagement, County Climate Change action plan and multi stakeholder engagement, Climate Change monitoring and evaluation and learning strategy, Climate Change communication strategy, County Climate Finance Policy and Implementation of climate change Resilient Investment .

Existence of climate change monitoring and evaluation and learning strategy, development of climate change communication strategy and development of County Climate Finance Policy were never met fully but all these are in the process of development.

The fund is optimistic of attaing its objects as planned this financial year.

The West Pokot CCCU is committed to reaching development partners with the same mind of fighting climate change threats and who are willing to work for the communities in matters climate change agenda within the County. Some of these partners had supported some of the programmes including development of Policies, Acts and Regulations for climate change. The County Government through the County Assembly has also shown commitment in allocating more than 3% of its total county annual development budget. These opportunities will bring turnaround in the program.

8. Corporate Governance Statement

The CCCF is governed by the County Climate Change Co-ordination Committee appointed by the CECM in charge of climate change issues who becomes the chairperson, and the Ward Climate Change Planning Committees. This committee shall serve for a one non-renewable term of five years and a five year term renewable respectively. CCCCC is the apex committee. This committee is composed of twelve members who from among themselves elect their chairperson. They meet at least once every quarter in each financial year. During the meetings the quorum shall be two thirds of the members.

The fund is yet to develop its committee succession plan and board charter.

The County Climate Change Co-ordination Committee is appointed by the CECM in charge of climate change issues. A member of the coordination committee may be removed from the committee by the Executive Member for the time being in charge of climate change affairs on any or a combination of the following grounds:-

- i. Failure to attend two consecutive meetings of the Coordination Committee without reasonable cause duly communicated to the chairperson of the committee:
- ii. Serious violation of the constitution or any other written law
- iii. Gross misconduct
- iv. Physical or mental incapacity
- v. bankruptcy

The roles and functions of the board are not limited to the following:-

- i. To coordinate planning and implementation of projects and activities for climate change response in the county
- ii. Mainstream climate change responses into development planning climate ,decision making and implementation
- iii. Implement coordinated and integrated response to climate change and its impacts by all actors and stakeholders
- iv. Facilitate effective management of climate change impacts by enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change
- v. Promote, support and facilitate community-based and community-initiated adaptation and mitigation activities
- vi. Enforce duties and provide incentives for the private sector to contribute to achievement of low carbon climate resilient development

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- vii. Facilitate public participation in climate change response through capacity development, awareness creation, consultation, representation and access to information etc.

The induction and training of the CCCCC takes place as a capacity building requirement where they may attend at the Kenya school of government, in house and also outdoor induction and training programmes organized by CCU.

The West Pokot County climate change act provides that every committee member should declare his/her interest by filling in the interest declaration form and he/she shall be exempted from attending such a meeting where his/her interest is discussed and in the event that this one is contravened, a committee member shall cease and be removed.

Allowance for the members of the county climate change coordination committee shall be paid such allowances as are stipulated by guidelines from the salaries and remuneration commission.

The secretariat specifically the Fund Administrator shall cause to be kept all proper books and records of accounts and income, expenditure and assets, and shall cause the accounts to be audited within a period of three months after the end of each financial year.

9. Management Discussion and Analysis

The initial capital of the Fund shall be not less than 1.5 percent of the annual development budget of the county appropriated by the County Assembly in the financial year commencing immediately after the date of commencement of these Regulations.

The main object and purpose of the Fund is to provide funding for climate change activities identified in the County Climate Change Action Plan and County Climate Finance Framework and for connected purposes

Specifically, the fund shall be used to finance:

- (a) Climate resilience assessments
- (b) Implementation of Climate Change response projects proposed by Ward Climate Change Planning Committees and communities and approved by the County Climate Change Co-ordination Committee
- (c) Priority County level climate change response projects approved by the Planning Committee
- (d) Public education, Sensitization and Awareness creation on climate change and its impacts
- (e) Capacity Building for stakeholders to effectively respond to climate change
- (f) **Monitoring, Evaluation, Reporting and Learning on climate change response in the county**

(1) Operational and Financial Performance

Provision of funding for climate change activities being the primary object and purpose of the fund, the fund had rolledover a total of kshs.63,263,853.40 for investment resilience which has already been committed for fourteen (14) projects across the twenty Wards in the county and kshs.11m for institutional support during the first two quarters of this year .The fund transferred kshs.114,500,000 for County Contribution.Out of this amount, kshs.96,500,000 financed CCRIG while the balance financed its operational costs.

Fund Category	Amount available FY 2024/2025(Kshs)	Expenditure Amount FY 2024/2025(Kshs)	Balance C/FAvailable for FY 2025/2026
Investment Resilience	91,950,168	49,950,168	42,000,000
Institutional Support	104,017,526	108,366,797	-4,349,271
TOTALS	195,967,694	158,316,965	37,650,729

(2) Key projects/Investment decisions

West Pokot CCCF during the financial year planned to do twelve (12) projects and four (4) in form of supplies in various Wards in consideration with the thematic departments. Included in the

West Pokot County Climate Change Fund

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

supplies, is ondoa nyasi initiative for iron sheets supplied to communities with grass thatched houses to change their livelihoods. During the financial year, one (1) water pan was Done though ongoing, five (8) boreholes to solar power, one (1) beehives project and three (3) fruit tree supply and distribution project. These projects were done to solve the issue of inter community conflicts as a result of water scarcity that has remained a disaster for seasons due to persistent drought. The investments have beneficiaries of more than twenty one thousand households. This is a positive impact that has changed lives of communities and creation of value for money to the fund and the Government. The fund is looking forward to increasing more of these resilient investments until the causes of drought, hunger, water and pasture conflicts together with other climate change hazards are reduced in the County.

Thematic Sector	Project/Investment	Amount (Kshs)	Beneficiaries
Water, Agriculture, Livestock & Environment	Water pan	42.0 M	7300
	Ondoa nyasi	54.5 M	
	Borehole	5.5 M	
		102.0 M	
Water and Agriculture	Seven Borehole drilling, solarization and distribution	35.0 M	12065
Agriculture and Environment	Hass avocados, tree seedlings and beehives	12.0 M	2357
	TOTALS	149 M	21722

(3) Fund's compliance with statutory requirements, material arrears in statutory and other financial obligations

The constitution of Kenya 2010 in Article 227, requires that public procurement be carried out in a system that's fair, equitable, transparent, competitive, and cost effective.

Supplementary constitutional provisions which ought to be adhered to in public procurement include:

The national values (Article 10), equity and freedom from discrimination (Article 27), affirmative action programmes (Article 55), principles of Public Finance (Article 201), the values and principles of public service (Article 232) and Chapter six of the constitution on leadership and integrity.

West Pokot County Climate Change Fund

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The West Pokot Climate Change Fund when forming both the CCCPC and the CCCCC and award of contracts was in observance of the above statutory requirements by including the elderly, youth, women, indigenous, minority and PLWDs. There are also some challenges encountered in the process of compliance to the statutory requirements such as a few or none of the special groups to apply for contracts and if available they lack capital to finance the contracts awarded.

(4) Major risks facing the Fund

At times most of the pasture targeted areas are in the arid and semi-arid part of the County where rain patterns are erratic and unpredictable which as a result may lead to failure to sustain the planted pasture, fruit trees and the tree seedlings distributed. This is a threat to the objects of the fund. Flood is another risk to the investments. Parts of the lands have been degraded and full of galleys of which during the rains, rivers break banks and sweep anything planted.

10. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

The West Pokot County Climate Change Fund is committed to delivering her mandated of building community resilience to climate change. This is to ensure that communities' lives are changed through provision of resilient investments and better services to their areas.

The West Pokot County Climate Change Fund receives funds from the World Bank through the government of Kenya for local climate action to community driven climate action priorities, to mainstream climate change into county plans and implementation and building the capacity of the county government and communities. It also receives funds from the county government from the climate change department's budgetary allocation and from the county's at least 1.5% of its annual development budget. The fund during the financial year was able to benefit more than thirty thousand households through ten projects that were implemented and another action to the communities and other stakeholders' engagements done for climate actions.

West Pokot CCCF has done investments for climate change mitigation to reduce the rate and magnitude of climate change, communities and other climate change stakeholders engaged on the climate change risk management plans to reduce carbon pollution, Environmental actions etc.

2. Environmental Performance

West Pokot CCCF has its activities on environmental performance guided by the climate change Act 2021 Regulations, 2022 and West Pokot Disaster Risk Management Act, 2022. These policies addresses the actions of climate change such as the destruction of natural resources, change of communities lifestyles, noise management, pollutions etc. through provision of adaptation and mitigation solutions to respond to current and future climate change impacts. Enforcement of such polies is still a challenge.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.)

West Pokot CCCF is committed to ensuring that the welfare of all its employees is catered for by providing a favourable working environment. The fund has her employees employed by the County public service board through a competitive process and human resources office also established in the department to oversee the day today's employees welfare .The fund employees have opportunities for trainings, capacity buildings by attending seminars, conferences, workshops Kenya school of government, Institutes of human resources, procurements institutes etc to enhance the employees carriers. It has a full medical cover together with their siblings to cater for their medical needs, Employees receive promotions after a period of three years.

Result Based Management / Performance management System is done to ensure that staff perform their work and are rewarded accordingly. The climate change together with the department ensured staffs were appraised through systematic staff performance appraisal system and performance contracting. All the employees participate planning their work, setting own targets and execute, provide feedback and reporting. Staff appraisal is done periodically using a scale to indicate the level of performance and those who performed exemplary were rewarded accordingly.

4. Market place practices- .

a) Responsible competition practice

The fund activities are done with the principles of openness by working with all leaders including elected for example during ward climate change priorities identification, ward managers and ward administrators were involved to represent the political class and chiefs to represent national administration, and the community representation as well. Elections were carried out for committees without in a free and democratic environment without any interference in any form.

b) Responsible Supply chain and supplier relations

The West Pokot Climate Change Fund strictly adheres to statutory requirements in matters supply chain management by considering the elderly, youth, women, indigenous, minority and PLWDs when awarding suppliers. The qualified contractors as per the set parameters are awarded without biasness or favour. After compliance by the suppliers/contractor by completion, and certification done through inspection and acceptance report are paid without delay under fist come first served criterion.

c) Responsible marketing and advertisement

West Pokot CCCF does its publicity through the national dailies and local radio talks where the climate change unit team outline what is needed of the public to be aware of whether for the whole county or specific areas or people. This one is done very often to ensure that all people in the county understand what climate change is, its activities and benefits or importance to the communities.

d) Product Stewardship

The fund has qualified personnel in its unit who make sure that no product and service quality is compromise. Water engineers ensure that water quality water has been provided, safe and clean by

making sure that water undergo quality tests by WARMA. Procurement officers ensure that products have been supplied in their specified forms to satisfy the consumers.

5. Corporate Social Responsibility / Community Engagements

CSR is important for economic growth and development in a community. When implementing the CCCF, the following were put into action:

In Supply and distribution of fruit trees and tree seedlings was done to schools, individuals, youth and women groups. Fruit trees were issued to 1144 in Weiwei and Tapach Wards. 1171 Trees seedlings to Siyoi Ward, 400 Behives to Riwo Ward, Ondoa nyasi for irin sheets to 2200 individuals. This has promoted both environmental conservation and economic enhancement. Others are Water resources through drilling and solarisation and Water pans .These projects have been distributed across all the twenty wards.

11. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the Period ended March 31, 2024 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are:

Enhance climate resilience through development, management, implementation, regulation, and monitoring of adaptation and mitigation measures and actions

The Core Principles Guiding the Fund are:-

- **Community driven, bottom up planning**-Local people have their own experience, knowledge and institutions for managing climate variability and extreme weather events, recognising and strengthening their perspectives and capacities is likely to increase effectiveness, value for money, and sustainability.
- **Anchored within and supportive of devolution**-Devolution provides a means to channel climate finance to sub-rational levels and communities. This is enhanced by the CCCF mechanism and ensures that sustainability and continuity are achieved.
- **Flexible learning approach**-Uncertainty about future climate change, as well as its effects on people, economics and environments, means that mechanisms for planning and financing must learn and adapt.
- **Focus on public goods investment**-County governments are mandated to manage public funds in ways that benefit all citizens under their jurisdiction. Collective action helps to strengthen local environments and economies and protect the most vulnerable.
- **Inclusion**-Inclusiveness is a national value and principle of governance. Inclusive decision-making may reduce the risk of conflict; enhance the sustainability of investments and addresses power relations.

CCCF is a mechanism that increases access to climate finance at a county level and deepens public participation in local sustainability efforts. Its core principles are universal and its ultimate aim is to increase the flow of finance for local climate action is applicable just about everywhere.

The source of funds to the fund may include: county development budget, national government (e.g. The National Climate Change Fund), the private sector, and international actors (e.g. large international organisations, bi-lateral donors, and multi-lateral funds), Local beneficiaries may contribute labour and material resources.

West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30, 2025

Results

The results of the Fund for the Period ended June 30, 2025 are set out on page 1

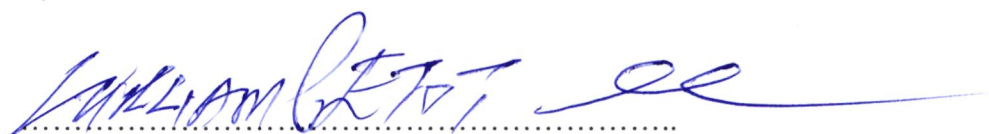
Trustees

The members of the Board of Trustees who served during the year are shown on page Vii

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.

By Order of the Board


.....

Chair of the Board

Date: 16/1/2025
.....

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 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial Period ended on March 31, 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 (*quote the applicable legislation establishing the County Public Fund*). The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. 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 28/08/2025 and signed on its behalf by:


.....

Administrator of the County Public Fund

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

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

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of West Pokot County Climate Change Fund set out on pages 1 to 30, which comprises of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of

Report of the Auditor-General on West Pokot County Climate Change Fund for the year ended 30 June, 2025

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of West Pokot 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 Financing Agreement No. BMZ-NO 2016 65 108/ 2018 65 138 dated 22 December 2022, the West Pokot County Climate Change Act, 2021 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted receipts of Kshs.328,967,694 and actual receipts of Kshs.195,967,694 resulting in an under-funding of Kshs.133,000,000 or 40% of the budget. The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures,

including the procedures performed to address the matters above provide the basis for my audit opinion on the accompanying financial statements.

Other Information

The management is responsible for the other information set out on page iii to xli which comprises of key entity information and management, fund administration committee, management team, fund chairperson's report, report of the fund administrator, statement of performance against the county fund's predetermined objectives, corporate governance statement, management discussion and analysis, environmental and sustainability reporting, report of the trustees, statement of management's responsibilities. The other information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on 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 an Approved Budget

The statement of comparison of budget and actual amounts reflects a total budgeted income amount of Kshs.328,967,694. Further, the statement reflects budgeted capital expenditure and general expenses amounts of Kshs.226,294,305 and Kshs.102,673,389 respectively. However, no documentary evidence was provided to confirm that the budget was approved by the County Climate Change Coordination Committee. This was contrary to Section 60 of the West Pokot County Climate Change Fund Act, 2021 which

requires that the secretariat prepare and present the annual budget to the County Climate Change Coordination Committee for approval by 30 April every year.

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

2. Non-Remittance of Public Procurement Capacity Building Levy

Review of documents revealed that Management did not deduct and remit the capacity building levy from suppliers on procurement contracts during the year. This was contrary to Paragraph 3(1) of Legal Notice 206 of the Levy Order 2023 which provides that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit


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

23 October, 2025

West Pokot County Climate Change Fund

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

14. Statement of Financial Performance As at 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	6	-	42,466,849
Transfers From the County Government	7	72,500,000	5,752,000
Total Revenue		72,500,000	48,218,849
Expenses			
Employee Costs	8	1,393,200	2,661,283
Use of goods and services	9	96,865,858	28,237,734
Depreciation	10	10,107,739	989,136
Total Expenses		108,366,797	31,888,153
Other Gains/Losses			
Surplus/(Deficit) for the Period		-35,866,797	16,330,696

.....
Name: *LEONARD KAMATI*
Administrator of the Fund

.....
Name: *RITHEH CHELE*
Fund Accountant
ICPAK Member Number: *28597*

West Pokot County Climate Change Fund

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

15. Statement of Financial Position As at 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	11	58,292,767	76,006,976
Receivables	12	3,819,256	14,819,256
Total current assets		62,112,023	90,826,232
Non-Current Assets			
Property, Plant and Equipment	13	106,720,906	66,878,478
Total non-current assets		106,720,906	66,878,478
Total Assets (A)		168,832,930	157,704,710
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	14	10,534,300	5,539,282.00
Total current liabilities		10,534,300	5,539,282.00
Non-Current Liabilities			
Total Liabilities (B)		10,534,300	5,539,282.00
Net Assets (A-B)		158,298,630	152,165,428
Represented By:			
Revolving Fund		172,106,982	130,106,982
Accumulated Surplus		-13,808,352	22,058,445
Net Assets		158,298,630	152,165,427

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 28/08/2025 2025 and signed by:

Name: LEONARD KAMATI
 Administrator of the Fund



Name: ESTHER CHELELE
 Fund Accountant EA
 ICPAK Member Number: 28597

West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30, 2025

16. Statement of Changes in Net Assets for the Period ended 30th June ,2025

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2023	3,573,831		5,727,749	9,301,580
Surplus/(Deficit) For the Period	-	-	16,330,696	16,330,696
Funds Received During the Year	126,533,151	-	-	126,533,151
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2024	130,106,982	-	22,058,445	152,165,427
Balance As At 1 July2024	130,106,982	-	22,058,445	152,165,427
Surplus/(Deficit) For the Period		-	-35,866,797	-35,866,797
Funds Received During the Year	42,000,000	-	-	42,000,000
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June2025	172,106,982	-	-13,808,352	158,298,630

17. Statement of Cash Flows for The Period Ended 30th June, 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations	6	11,000,000	42,466,849
Transfers from the county government	7	72,500,000	5,752,000
Total receipts		83,500,000	48,218,849
Payments			
Employee Cost	8	1,393,200	2,661,283
Use of Goods	9	96,865,858	28,237,734
Total payments		98,259,058	(30,899,017)
Changes in Working Capital			
Increase/decrease in receivables	12		(14,819,256)
Increase/decrease in payables	14	4,995,018	5,539,282
Net cash flows from operating activities	15	(9,764,040)	8,039,858
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets	13	(49,950,168)	64,293,783
Net cash flows used in investing activities		(49,950,168)	64,293,783

West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30, 2025

Cash flows from financing activities			
Receipts from Capital grants		42,000,000	126,533,151
Net cash flows used in financing activities		42,000,000	-
Net increase/(decrease) in cash & cash Equivalents		(17,714,208)	70,279,226
Cash and cash equivalents at 1 July,2023		76,006,975	5,727,749
Cash and cash equivalents at 30 June,2024		58,292,767	76,006,975

18. Statement Of Comparison Of Budget And Actual Amounts For The Period 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
Revenue						
Public Contributions and Donations	63,000,000	151,467,694	214,467,694	81,467,694	133,000,000	38%
Transfers From County Govt.	33,000,000	81,500,000	114,500,000	114,500,000	-	100%
Total Income	96,000,000	232,967,694	328,967,694	195,967,694	133,000,000	59.6%
Expenses						
General Expenses	30,150,000	72,523,389	102,673,389	98,259,058	4,414,331	95.7%
Total Expenditure	96,000,000	232,967,694	328,967,694	148,209,226	180,758,468	45.1%
Surplus For the Period	0	0	0	47,758,468		
Capital expenditure	65,850,000	160,444,305	226,294,305	49,950,168	176,343,837	22.1%

West Pokot County Climate Change Fund
Annual Report and Financial Statements for the Period ended June 30th, 2025

e) Notes to the Financial Statements

Significant Accounting Policies

1. General Information

The West Pokot County Climate Change Unit is established by and derives its authority and accountability from West Pokot County Climate Change Act. The entity is wholly owned by the West Pokot 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 effective in the year ended 30 June 2025

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

(ii) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and	<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

West Pokot County Climate Change Fund

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

Discontinued Operations	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.
IPSAS 45- Property Plant and Equipment	<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 recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<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.
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<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.
IPSAS 49- Retirement	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public

West Pokot County Climate Change Fund

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

Benefit Plans	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.
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(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.)*

1. 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 20th 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 Nil on the FY 2023/2024 budget 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 performance has been presented under section xxx of these financial statements.

c) Property, plant and equipment

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

a) Intangible Assets

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

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

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. *Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit.(entity to amend appropriately)* 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. (amend as appropriate).* 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 amortised 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 cashflows 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 recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

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. *Entity to state the reserves maintained and appropriate policies adopted.*

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 authorised 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 judgements, estimates and assumptions made e.g.

a) Estimates and assumptions –

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

b) 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 organisation e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions)

West Pokot County Climate Change Fund
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19. Notes To The Financial Statements

6. Public contributions and donations

Description	2024-2025	2023-2024
	Kshs	Kshs
Donation From Development Partners	-	42,466,849
Contributions From The Public		-
Total	-	42,466,849

7. Transfer from County Government

Description	2024-2025	2023-2024
	Kshs	
Transfers From County Govt. –Operations	72,500,000	5,752,000
Total	72,500,000	5,752,000

8. Employee Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Staff Training Expenses	1,393,200	2,661,283
Other	-	-
Total	1,393,200	2,661,283

9. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs.	Kshs.
General Office Expenses	25,916,054	21,768,276
Community Development Expense	66,454,338	-
Committee Allowances	-	1,057,800
Bank Charges	-	25,392
Fuel And Oil Costs	3,495,666	4,166,066
Printing And Stationery	999,800	1,220,200
Total	96,865,858	28,237,734

10. Depreciation and Amotization Expense

Description	2024-2025	2023-2024
	Kshs	
Property Plant and Equipment	10,107,739	989,136
Total	10,107,739	989,136

Current Account

11. Cash and cash equivalents

Description	2024-2025	2023-2024
	Kshs	
Current Account	58,292,767	76,006,976
Total Cash And Cash Equivalents	58,292,767	76,006,976

Notes to the Financial Statements Continued

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

Financial Institution	Account No.	2024-2025	2023-2024
c) Current Account			
Central Bank of Kenya	100491558	47,758,467	70,467,694
CO-operative Bank	1141852446900	0	0.2
WPC Deposit & Suspense	1164634089	10,534,299.60	5,539,282
Sub- Total		58,292,767.30	76,006,976
Grand Total		58,292,767.30	76,006,976

West Pokot County Climate Change Fund
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12. Receivables From Non exchange Transactions

Description	2024-2025	2023-2024
	Kshs	
Current Receivables	-	-
Non-exchange debtors-Grants	3,819,256	14,819,256
Non-exchange debtors-County Government	-	-
Total Current Receivables	3,819,256	14,819,256

West Pokot County Climate Change Fund

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13. Property, plant and equipment

	Furniture and Fittings	Biological I Asset	Water Collection structure	Water Storage Facilities	Piping Networks	Computers and office equipment	Work in-Progress	Total
Cost	Kshs					Kshs		Kshs
At 1st July 2023	474,359.00					3,099,472.00		3,573,831.00
Additions							64,293,783	
Disposals								
Transfers/Adjustments						-		-
At 30th June 2024	474,359	-	-	-	-	3,099,472	64,293,783	67,867,614
At 1st July 2024	474,359	-				3,099,472	64,293,783.00	67,867,614
Additions	-	15,634,260	26,965,298	57,495,818	14,148,575	-		114,243,951
Disposals	-	-				-		-
Transfer/Adjustments	-	-				-	-64,293,783.00	-64,293,783.00
At 30th June 2025	474,359	15,634,260	26,965,298	57,495,818	14,148,575	3,099,472	0	117,817,782.00
Depreciation And Impairment								
At 1 st July 2023(Previous FY)							-	-
Depreciation	59,294.88					929,841.60	-	989,136.48
Impairment	-					-		
At 30th June 2024	59,294.88	-	-	-	-	929,841.60	-	989,136.48
At 1st July 2024								
Depreciation	59,295	-	539,306	5,749,582	2,829,715	929,842	-	10,107,739

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Disposals	-					-		-
Impairment	-					-		-
Transfer/Adjustment	-					-		-
At 30th June 2025	118,589.75	-	539,305.96	5,749,581.80	2,829,715.00	1,859,683.20	-	11,096,876
Net Book Values								
At 30th June 2024	415,064.13	-	-	-	-	2,169,630.40	64,293,783.00	66,878,477.53
At 30th June 2025	355,769	15,634,260	26,425,992	51,746,236	11,318,860	1,239,789	-	106,720,906

West Pokot County Climate Change Fund
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Notes To The Financial Statements (Continued)

14. Trade and other payables from exchange transactions

Description	2024-2025		2023-2024	
Ageing analysis (Trade and other payables)		% of the Total		% of the Total
Under one year	4,995,017.60	47.42	5,539,282	100
1-2 years	5,539,282	52.58	-	-
2-3 years	-		-	-
Over 3 years	-		-	-
Total (tie to above total)	10,534,299.60		5,539,282	-

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15. Cash generated from operations.

Description	2024-2025	2023-2024
	Surplus/ (Deficit) For the Year Before Tax	(35,866,797)
Adjusted For:		
Depreciation	10,107,739	989,136
Working Capital Adjustments		-
Increase /Decrease in Payables	4,995,018	5,539,282
Increase /Decrease in Receivables	11,000,000	-14,819,256
Net Cash Flow From Operating Activities	(9,764,040)	8,039,858

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

1. Notes To The Financial Statements (Continued)

2. Related party balances

a) Nature of related party relationships

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

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

b) Related party transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From Related Parties'	125,500,000	159,932,744
Transfers To Related Parties	-	-

Notes To The Financial Statements (Continued)

3. Financial risk management

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

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

a) Liquidity risk management

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

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30th June 2025				
Trade Payables	-	4,995,017.60	-	4,995,017.60
Total	-	4,995,017.60	-	4,995,017.60
At 30 June 2024				
Trade Payables	-	-	5,539,282	5,539,282
Total	-	4,995,017.60	5,539,282	5,539,282

Notes To The Financial Statements (Continued)

b) Market risk

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

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

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

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

Notes To The Financial Statements (Continued)

c) Capital risk management.

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Capital fund	172,106,982	130,106,982
Accumulated surplus	(13,808,352)	22,058,445
Total funds	158,298,630	152,165,427
Less: cash and bank balances	(58,292,767.30)	(76,006,976)
Net debt/(excess cash and cash equivalents)	58,292,767.30	76,006,976
Gearing	0%	0%

4. Events after the reporting period

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

5. Ultimate and Holding Entity

The entity is a County Public Fund established by West Pokot County Climate Change Fund Act under the Ministry of Water, Environment, Natural Resources and Climate Change. Its ultimate parent is the County Government of West Pokot.

6. Currency

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

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)
OAG Report dated 3 rd December, 2024	Inaccuracies in property, plant & machinery	The amount of kshs 66,878,478 as disclosed in Note 13 is the net of kshs 64,293,783 being additions plus kshs 3,573,831 being assets for fy 2022-2023 less depreciation of kshs 989,136	Resolved	Immediately
OAG Report dated 3 rd December, 2024	Under-Funding of Fund	The County Government has become committed to funding the Fund above the 2% after holding several meetings e.g for 2024-2025 allocation is 4.9% of the County’s Annually Development Budget.	Resolved	Immediately

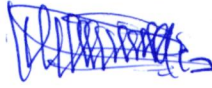
Guidance Notes:

- (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.

*West Pokot County Climate Change fund
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- (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 *Leonala Kamisi*

Date..... *16/10/25* 

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Annex II:



/

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF WEST POKOT



Email: climatechangeunit@westpokot.go.ke

Website: www.westpokot.go.ke

P.O. BOX 222 - 30600

KAPENGURIA

MINISTRY OF WATER, ENVIRONMENT NATURAL RESOURCES, AND CLIMATE CHANGE

The West Pokot 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.

Confirmation of amounts received by West Pokot County Climate Change Fund as at 30th June, 2025							
Reference Number	Date Disbursed	Amounts Disbursed by West Pokot County Climate Change Fund (Kshs) as at 30 th June, 2025				Amount Received by [beneficiary Fund] (KShs) as at 31 st March 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	16-10-2024	-	11,000,000	-	11,000,000	11,000,000	0
	06-02-2025	-	114,500,000	-	114,500,000	114,500,000	0
Total					<u>125,500,000</u>	125,500,000	0

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

West Pokot County Climate Change Fund

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Head of Accountants department of beneficiary Fund:

Name *Abiyevy Daniel* Sign *[Signature]* Date *16/10/2025*

West Pokot 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		
Totum Borehole Water Project –Mnagei Ward,	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture,Environment and Livestock	To provide water to households, Totum Secondary School ,support small vegetable gardens for school, and for livestock	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,110		FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Katumwon Borehole Water Project -Riwo Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture,Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,953,938		FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
APRIKI Borehole Water Project – Kodich Ward,	This is an Integrated FLLoCA sub-project	To provide water to	Hydro-geosurvey , Environmental			4,999,940		FLLoCA Climate	<ul style="list-style-type: none"> ● CG-West Pokot Climate

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	that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	Households and livestock in ASAL area.	and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks				Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Cheptumot Borehole Water Project-Kapchok Ward,	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,380	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Kalodeke Borehole Water Project- Kiwawa Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing,			4,999,500	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management

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			Erection of Elevation Tanks						Committee(P MC) ● County Water Unit
Kokwoamuro Borehole Water Project – Alale Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,800		FLLoCA Climate Change Resilience Invest Grants(CCRIG) & County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Kapsinia Borehole Water Project-Chepareria Ward	This is an Integrated	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,700		FLLoCA Climate Change Resilience Invest Grants(CCRIG) & County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Lotiny Borehole Water Project-Batei Ward	FLLoCA sub-project	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey , Environmental and Social Safeguard screening, SPRs,				4,999,500	FLLoCA Climate Change Resilience Invest Grants(CCRIG	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate

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			EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks) &County Climate Change Fund (Counter Part Contribution)	Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Maghany Waterpan – Sekerr Ward,	that addresses domestic	To provide water to Households and livestock in ASAL area.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Allow Provision For Survey And Design, Site Clearance, Stripping Off Top Soil, Cattle Trough , Construction Of Auxilliary Structures And Environmental Protection		4,999,400		FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Chelanget Waterpan-Masol Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water and Livestock.	To Collect Runoff Water for Livestock, Household use and water for non domestic animals.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Allow Provision For Survey And Design, Site Clearance, Stripping Off Top Soil, Cattle Trough , Construction Of Auxilliary		4,999,900		FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC)

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			Structures And Environmental Protection						● County Water Unit
Purchase and Distribution of Hass Avocados Livelihood Diversification and Ecosystem Restoration Project- Kopro Location -Wei wei ward	This is a FLLoCA Integrated (Agro Forestry) Sub-project <i>that will improve household income, reduce desertification effect in WeiWei ward.</i>	To improve source of income in households in ASAL area as well increase forest cover in the lowlands	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Supply of Certified Hass Avocado Seedlings, distribution of the Seedlings, Capacity building of beneficiaries in a baraza				3,000,000	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committeee(P MC) ● County Water Unit
Purchase and Distribution of Hass Avocados Livelihood Diversification and Ecosystem Restoration Project- Nyarpat Location-Tapach Ward	This is a FLLoCA Integrated (Agro Forestry) Sub-project <i>that will improve household income, reduce desertification effect in ward Tapach.</i>	To improve source of income in households in ASAL area as well increase forest cover in the lowlands	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Supply of Certified Hass Avocado Seedlings, distribution of the Seedlings, Capacity building of beneficiaries in a baraza				3,000,000	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committeee(P MC) ● County Water Unit
Ecosystem Restoration and Livelihood Diversification	This is a FLLoCA Integrated (Agro Forestry & energy) Sub-project	To increase private forests in Siyoi	Environmental and Social Safeguard				3,000,000	FLLoCA Climate Change	● CG-West Pokot Climate Change

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Project-Siyoi Ward	aimed at increasing water discharge to Cherangani water towers and protect land beareness hazards in Siyoi Ward.	ward to increase water discharge in Cherangany water towers and protect from future immergence of land slides and soil erosion.	screening, SPRs, EIA Licensing, Supply of tree seedlings, distribution of the Seedlings, Capacity building of beneficiaries in a baraza					Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit
Bee keeping for Livelihood Diversification and Ecosystem Restoration Project-Riwo Ward	This is a FLLoCA Integrated (Agro Forestry) Sub-project <i>that will improve household income, and ecosystem restoration in Riwo Ward.</i>	To improve source of income in households in The Bee dominated ASAL area of Riwo Ward to increase honey harvesting by the community.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Supply of Improved Top Bar Hives, Distribution to beneficiaries, Capacity building of beneficiaries in a baraza			2,998,000	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit	
ASAL Longolesian Mega Water Pan-Kiwawa Ward	This is a FLLoCA Integrate (Water,Agriculture,Livestock &Environment)-Establishment of a mega water pan in ASAL Longolesian-Kiwawa Ward	To Collect Runoff Water for Livestock, Household use and water for non domestic animals.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Allow Provision For Survey And Design, Site Clearance, Stripping Off Top Soil, Cattle Trough , Construction Of			48,957,583	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P	

West Pokot County Climate Change Fund

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			Auxilliary Structures And Environmental Protection						MC) ● County Water Unit
Ondoa Nyasi Initiative	Distribution of iron sheets to deserving households across the 20 Wards.	To iprove the livelihoods of households with grass thatched houses,Conserve ecosystem.	Environmental and Social Safeguard screening, SPRs, EIA Licensing,Suppl y of Improved Top Bar Hives, Distribution to beneficiaries, Capacity building of beneficiaries in a baraza				54,456,338	FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(W CCPC) ● Project Management Committee(P MC) ● County Water Unit