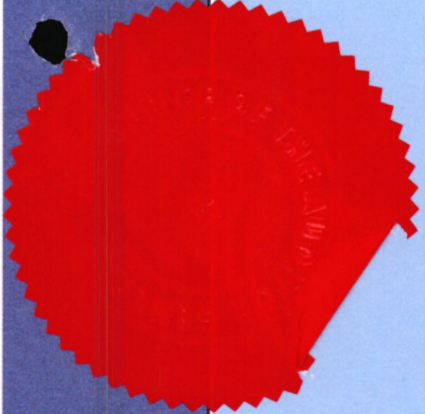
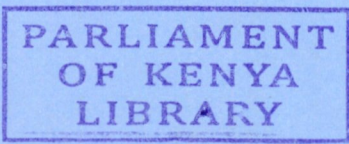


REPUBLIC OF KENYA



REPORT



OF

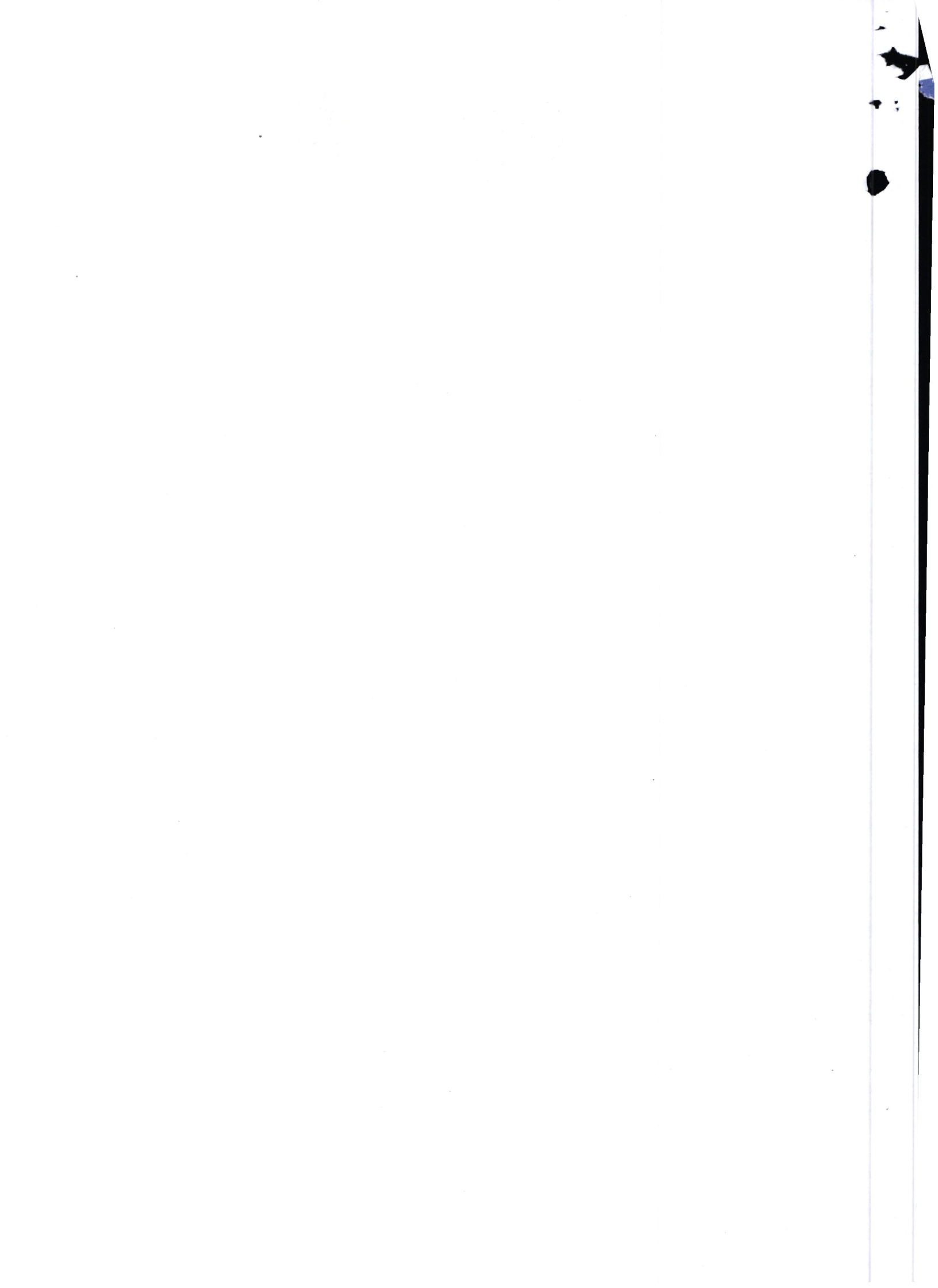
THE AUDITOR-GENERAL

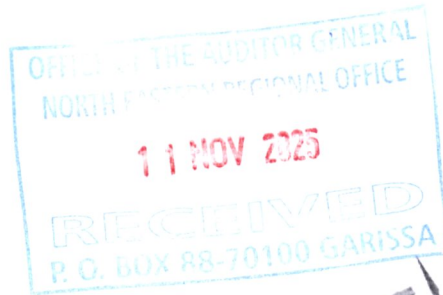
ON

MANDERA COUNTY CLIMATE CHANGE

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

PAPERS LAID	
DATE	26/11/25
TABLED BY	Belinda
COMMITTEE	-
CLERK AT THE TABLE	Belinda





MANDERA 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)**

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

Table of Contents

1. Acronyms and Definition of Key Terms	ii
2. Key Entity Information and Management	iii
3. Board of Trustees/ Fund Administration Committee	vii
4. Management Team	ix
6. Report of The Fund Administrator	xiii
7. Statement of Performance Against the County Fund's Predetermined Objectives	xiv
8. Corporate Governance Statement	xiv
9. Management Discussion and Analysis	xviii
10. Environmental and Sustainability Reporting	xviii
11. Report of The Trustees	xxii
12. Statement of Management's Responsibilities	xxiii
13. Report of The Independent Auditor on the Financial Statements for Mandera County Climate Change Fund	xxiv
14. Statement of Financial Performance for the Year Ended 30 th June 2025	1
15. Statement of Financial Position As at 30 June 2025	2
16. Statement of Changes in Net Assets for the year ended 30 th June 2025	3
17. Statement of Cash Flows for The Year Ended 30 June 2025	4
18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2025	5
19. Notes to the Financial Statements	6
20. Annexes	24

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

1. Acronyms and Definition of Key Terms

A. Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background information

Mandera County Climate Change Fund is established by and derives its authority and accountability from the Mandera County Climate Change Fund Act, 2021 on 22nd April 2021. The Fund is wholly owned by the County Government of Mandera and is domiciled in Kenya.

The Fund's objective is to establish a Climate Change Fund to support community-initiated climate change adaptation and mitigation projects that enhance community resilience towards the vagaries of climate change.

b) Principal Activities

The Fund's principal activity is to create a fund in the County for the purpose of facilitating Climate Finance in the County for:

- Establishing Climate Finance mechanisms in the County;
- Facilitating planning for Climate Change Adaptation and Mitigation in the county planning and budgetary framework;
- Seeking and receiving grants from international sources, the National Government, the County Government and other organizations;
- Initiating and coordinating Climate Change Adaptation and Mitigation frameworks at the community level in the County;
- Facilitating community initiated Climate Change Adaptation and Mitigation activities in the County; and
- Co-ordinating support from National Government Climate Change policy and legislative framework.

c) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	Dr. Mohamud Mohamed Adan	Chairperson
2	Ibrahim Adan	Member
3	Sahara Adow Adan	Member
4	Abdikadir Mohamed Tache	Member
5	Issack Abdi Ali	Member

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

d) Key Management team

Ref	Name	Position
1	Dr. Mohamud Mohamed Adan	CECM Water, Energy, Environment & Climate Change
2	Ibrahim Adan	CECM -Finance and Economic Planning
3	Abdikadir Mohamed Tache	Chief Officer-Finance
4	Sahara Adow Adan	Chief Officer Climate Change and Fund Administrator
5	Issack Abdi Ali	Director Climate and Program Coordinator
6	Hassan Mohamed Abdow	Director Accounting Services
7	Mohamed S. Ali	Accountant

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

During the year under review, the County's management and operations were supported by a number of institutions which were established within the county to provide oversight role and ensure prudent management. These key fiduciary oversight bodies at the County for the year ended 30th June 2025 were;

SN	Position	Name
1	Directorate Internal Audit	Abdinur Edow
2	County Assembly of Mandera- Environment Committee	Mahdi Haji Rashid
3	Budget and Appropriation committee	Adan Maalim Mohamed

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

f) Registered Offices

County Climate Change Unit,
County Government of Mandera
P.O. Box 13-70300
Mandera-Isiolo Road
MANDERA, KENYA

g) Fund Contacts

E-mail: climatechange@mandera.go.ke
Website: www.mandera.go.ke

h) Fund Bankers

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

Key Entity and Management (Continued)

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

k) County Attorney



Office of the Governor
P.O. Box 13-70300
County Headquarters Building
Mandera-Isiolo Road
Nairobi, KENYA

3. Fund Administration Committee



Name	Details of qualifications and experience
<p>1. Dr. Mohamud Mohamed Adan; CECM Water, Energy, Environment & Climate Change</p> 	<p>Dr. Mohamud is an anaesthesiologist. He holds a MBChB from Kampala International University -Western Campus. He previously worked as a doctor /Anaesthesiologist course coordinator & lecturer in Anaesthesia for Clinical officer anaesthetist at Coast General Hospital, Mombasa. He also worked in various rural hospitals in Kenya scooping various awards as a civil servant. Before being transferred by H.E the Governor into this docket he served as the CECM for Health Services.</p>
<p>2. Ibrahim Adan- CECM -Finance and Economic Planning</p> 	<p>Ibrahim is a distinguished professional holding a Bachelor of Commerce from the University of Nairobi. He previously worked with Office of the Controller of Budget serving as Mandera County Coordinator.</p>
<p>3. Sahara Adow Adan - Chief Officer Climate Change and Fund Administrator</p> 	<p>Sahara holds a degree in Health Management systems. Sahara is the chief officer in charge of Environment & climate change and Fund administrator. She is in the public service for 24 years.</p>

Mandera County Climate Change Fund




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

<p>4. Abdikadir Mohamed Tache-Chief Officer-Accounting and Financial Services</p> 	<p>Abdikadir holds a Master's degree in Business Administration.</p> <p>He is an accomplished financial management expert with a demonstrated experience gained from the banking industry for over 20 years.</p> <p>He is highly skilled in budgeting, financial Risk, customer Service, banking and managerial finance.</p>
<p>5. Issack Abdi Ali – Director Climate and Program Coordinator</p> 	<p>Issack is the County Director Climate Change and Program Coordinator.</p> <p>Education background: Environmental conservation and natural management.</p> <p>Experience: Nine (9) years in Environment and Natural Resource management.</p>

4. Management Team


Name	Details of qualifications and experience
<p>1. Dr. Mohamud Mohamed Adan – CECM Water, Energy, Environment & Climate Change</p> 	<p>Dr. Mohamud is an anaesthesiologist. He holds a MBChB from Kampala International University - Western Campus.</p> <p>He previously worked as a doctor /Anaesthesiologist course coordinator & lecturer in Anaesthesia for Clinical officer anaesthetist at Coast General Hospital, Mombasa.</p> <p>He also worked in various rural hospitals in Kenya scooping various awards as a civil servant. Before being transferred by H.E the Governor into this docket he served as the CECM for Health Services.</p>
<p>2. Ibrahim Adan- CECM-Finance and Economic Planning</p> 	<p>Ibrahim is a distinguished professional holding a Bachelor of Commerce from the University of Nairobi. He previously worked with Office of the Controller of Budget serving as Mandera County Coordinator.</p>

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

<p>3. Sahara Adow Adan- Chief Officer Climate Change and Fund Administrator</p> 	<p>Sahara holds a degree in Health Management systems. Sahara is the chief officer in charge of Environment & climate change and Fund Administrator. She is in the public service for 24 years.</p>
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Mandera County Climate Change Fund

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

<p>6. Hassan Mohamed Abdow -Director Accounting Services</p> 	<p>Hassan Mohamed Abdow -Director Accounting Services</p> <p>Education background: Bachelor of Commerce – finance option (University of Nairobi)</p> <p>Experience: Ten (10) years in accounting and finance</p>
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5. Board/Fund Chairperson’s Report

The Public Finance Management Act (PFM Act, 2012) Section 111, grants powers to the County Executive Committee Member for Finance to establish and administer County Government Climate Change fund in accordance with a framework and criteria approved by the County Assembly. The County Executive Committee Member for Finance may make payments from the Climate Change fund only if he is satisfied that there is an urgent need for expenditure for which there is a legislative authority exists and that the payments are meant to alleviate the damage, loss, hardship or suffering or the payment is budgeted for and cannot be delayed until a later financial year without harming the general public interest. However, The Unforeseen event should be one that threatens damage to human life or welfare or threatens damage to environment.

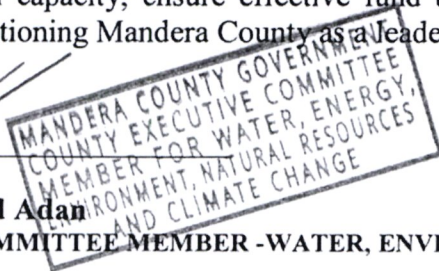
- Changes in the Fund during the year (in terms of the board or key management team)
The Climate Change is managed by Fund Administrator and there were no changes in the key management team of the fund for the year under review.
- Review of the Fund’s performance
In the 2024/2025 financial year, The County Government of Mandera allocated Kshs. 7,000,000 as co-funding towards the Climate Change Fund for the financial year 2024/2025 and Kshs.286,447,747 carried forward from FY 2023/2024. The total budget for climate change in the county for FY 202/202 amounted to Kshs.293,447,747 combining both county and FLLoCA contributions.

Most of these resources are planned to be directed towards the agriculture, water, and environment sectors, focusing on smart agriculture, water management, and environmental restoration.
- Future outlook of the Fund
The Climate Change Fund is expected to grow as Mandera County continues to strengthen partnerships with national and international climate financing entities. By leveraging additional funding through initiatives like FLLoCA and CCCF, the County aims to increase its investment in sustainable projects that enhance climate resilience across sectors. Future allocations will focus on scaling up smart agriculture, improving water resource management, and expanding environmental restoration efforts to mitigate climate risks. There is also a priority to build local capacity, ensure effective fund utilization, and support community-driven initiatives, positioning Mandera County as a leader in locally-led climate action.

Signed: _____

Dr. Mohamud Mohamed Adan

COUNTY EXECUTIVE COMMITTEE MEMBER -WATER, ENVIRONMENT, NATURAL RESOURCES & CLIMATE CHANGE



6. Report of The Fund Administrator


The Mandera County Climate Change Fund operates under the authority of the Mandera County Climate Change Act of 2021. The fund is managed through a three-tier committee structure: the County Climate Change Planning Board, the County Climate Change Steering Committee, and the Ward Climate Change Planning Committees, which are established in all 30 wards across MANDERA County. The Ward Committees are responsible for identifying and prioritizing climate change projects, which they then submit to the County Climate Change Steering Committee. The Steering Committee evaluates the technical aspects of these projects and forwards them to the Board for final approval and resource allocation.

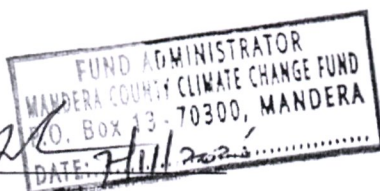
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Most of these funds are earmarked for initiatives within the agriculture, water, and environment sectors, focusing on climate-smart agriculture, sustainable water management, and environmental restoration, all of which aim to enhance community resilience and reduce vulnerabilities, in line with the Fund's objectives.

However, by the close of the financial year, only Kshs. 293,447,747 had been utilized. The underutilization of funds was primarily due to delayed disbursements from the National Treasury to the County Revenue Fund (CRF). Additionally, mandatory requirements, including environmental impact assessments, surveys, and other preparatory processes, were delayed for the same reasons, affecting timely project execution.

Signed:


Chief officer Environment & Climate Change
and Fund Administrator



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

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 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.

Mandera County has a vision to be

'A competitive, prosperous, and cohesive county with a high quality of life for all its citizens'

This vision will be achieved through the county's strategic objectives in the various sectors listed hereafter

The County Government prepared the CIDP 2023-2027 which is the county development blue print for the five years plan period from 2023-2027. Tracking of programmes and projects implementation status is done through a number of activities including: field inspection reports, quarterly M&E reports and annual M&E reports. Annual reports are carried out as per Section 164 (2) (f) of the Public Finance Management Act, 2012.

Moreover, the CIDP 2023-2027 is tracked through a CIDP Mid Term Review slated after two and a half years of the 3rd Generation County Government. The County Government of Mandera plans to undertake a CIDP Mid-Term Review during the current Financial Year. Similarly, we also prepare County Annual Progress Reports (C-APR) on a Yearly basis from the data collected during the M & E exercise. Yet, the County has developed a Counter Indicator Handbook from the Mandera CIDP 2023-2027 Indicator that is used to review performance outcomes against the CIDP target outcomes.

Strategic development objectives

The County government of Mandera 2023-2027 CIDP has identified a number of strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, Vision 2030, SDGs and the MTP III.

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

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks and plans, and are summarised here-in-under;

- a) Stabilize greenhouse gas concentrations at a level that would prevent dangerous human induced interference with the climate system.
 - b) Provide housing to staff and management.
 - c) the promotion and support of innovative adaptation options that address climatic risks along the livestock, agricultural inputs, and water value chains
 - d) Harness the renewable energy resources like solar and wind.
 - e) Increase forest cover through afforestation and agroforestry.

8. Corporate Governance Statement

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

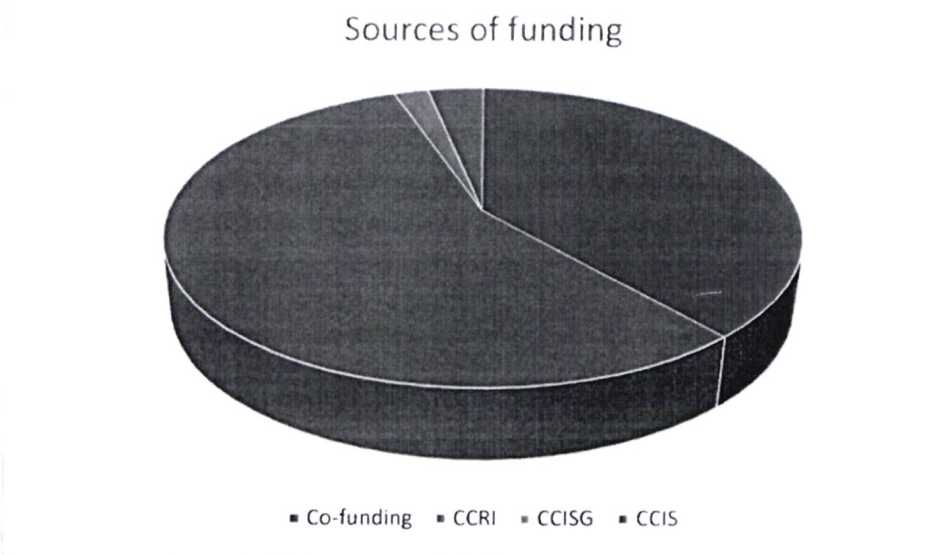
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 - i) Harness the renewable energy resources like solar and wind.
 - j) Increase forest cover through afforestation and agroforestry.

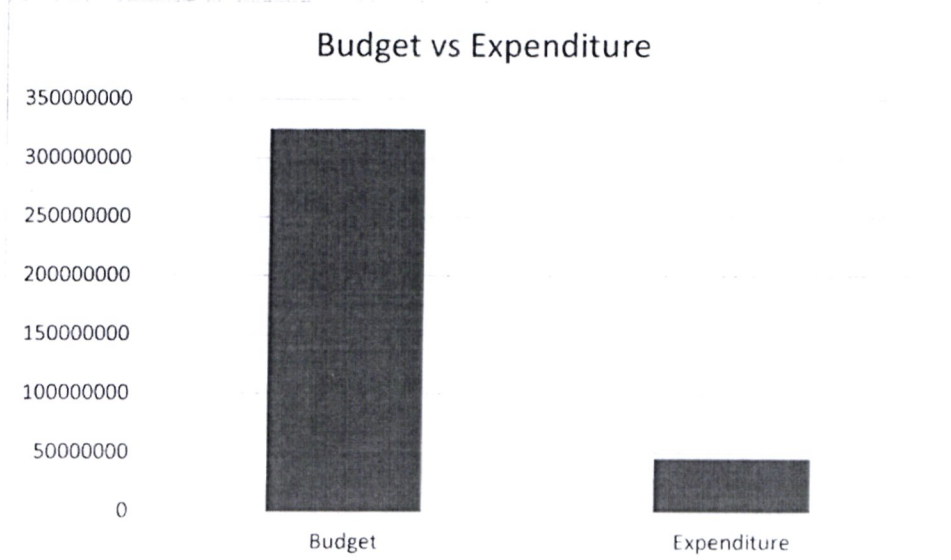
9. Management Discussion and Analysis

During the period under review, the County Assembly of Mandera appropriated Kshs.11,000,000 for the Climate Change fund. There were Kshs.239,652,056 expenditures incurred for the year under review.

Sources of funding



Budget vs Expenditure



10. Environmental and Sustainability Reporting

i) *Sustainability strategy and profile*

The Fund's Development Agenda is informed by the need to increase and expand sustainable development opportunities and build people's capacities to enable them to create wealth and transform their lives for growth and prosperity. The Fund Envisions being a competitive, industrialized and socio-economically self-sustaining and securing county. This will be attained by providing quality and efficient services through innovative and sustainable utilization of resources for a better quality of life of all citizens of Mandera County. The county intends to attain and sustain it through creation of a county culture anchored on; Transparency; Inclusiveness and Equity; Empowerment; Quality and result oriented in provision of the county

ii) *Environmental performance*

As outlined in the County 2023-2027 CIDP, Environment is one of the key thematic areas that the county has put a lot of focus in its development's agendas. Land is a natural resource which can be sustainably used to satisfy man's unlimited needs and wants as long as the concept of scarcity is recognized. Cognizant of the need for responsible land use for environmental sustainability, The County has developed a number of policies, programmes and structures guiding environmental matters within the County.

iii) *Employee welfare*

The Fund recognises the value of its employees in the implementation and long-term sustainability of its development strategy. As a result, it has always ensured a fair recruitment process where competences and qualification has been key in hiring of its employees to ensure value from its human resource. All recruitments observe the one third Gender rule and the inclusivity. All senior management staff from the level of directors and above is placed under performance Contract while the junior staff are under performance Appraisal system.

This is aimed at inculcating a results culture and also helps to identify skills gap for capacity building and future development the County staff as they inform approvals for Promotion and training for carrier growth. For a better and health work force, the county has also

placed all staff under a medical cover which on terms as provided by the Salaries and Remuneration Commission's guideline of Employee Medical benefits.

iv) *Market place practices-*

The Fund embraces diversity and offers services to all county residents without discrimination. All county fees and charges are levied after wide consultation with the citizens through public participation

a) *Responsible competition practice.*

The Fund is a corruption free organization with a reputable corruption free environment

b) *Responsible Supply chain and supplier relations*

The Fund recognizes that responsible Supply Chain Management has profound effect on any organization's reputation. Reputation influences the stakeholders' perceptions, their choices and investment intentions and financial performance. Thus, we practice responsible corporate behaviour that we envisage builds trust and enhances our overall reputation, which in turn attracts investors, employees, suppliers and distributors, not to mention earning the public's goodwill. The Fund's procurement department has developed stringent rules intended to drive business firms to proactively improve their responsible supply chain performance

c) *Responsible marketing and advertisement or Responsible engagement with the citizens.*

The Fund has made significant strides in managing biodiversity, which is essential for maintaining healthy ecosystems and providing critical services to its residents.

Key successes include:

- **Increased Tree Cover:** The Fund has successfully implemented tree-planting initiatives to increase green spaces and improve air quality.

v) *Corporate Social Responsibility / Community Engagements*

As a responsible corporate citizen and as a way of reaching out to the less fortunate members of our society, the county government undertakes a number of initiatives aimed at improving the living standards of vulnerable members such as the needy, people living with disabilities, widows and the unskilled youth. These are undertaken through donations of basic amenities like

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

food stuffs and beddings, gifts to Orphanage centres, specialized equipment to PLWDs and Iftar donations in the month of Ramadhan. These donations/support are meant to alleviate suffering for vulnerable groups during hard times

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

11. Report of The Trustees

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

Principal activities

The principal activities of the Climate Change Fund typically include:

- 1 Funding Community-Led Projects: Financing locally-driven climate adaptation and mitigation projects to address specific community needs and vulnerabilities.
- 2 Capacity Building: Providing training and resources to build local capacity for climate resilience, including workshops on climate-smart agriculture, water management, and environmental conservation.
- 3 Climate Risk Assessments: Supporting the assessment and identification of climate risks and vulnerabilities within the community to inform targeted interventions.
- 4 Sustainable Resource Management: Investing in sustainable resource management practices, such as reforestation, soil conservation, and water conservation projects, to mitigate the impacts of climate change.
- 5 Monitoring and Evaluation: Implementing a robust system for monitoring and evaluating funded projects to ensure their effectiveness and sustainability.
- 6 Leveraging Additional Funding: Attracting additional funding from government, international donors, and private entities to expand the reach and impact of climate resilience initiatives.

Results

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

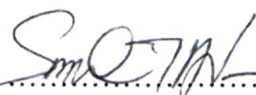
Trustees

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/Fund Administration Committee

Date: 7/11/2025



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

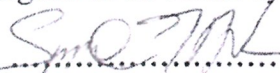
The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund’s financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) 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 Mandera County Climate Change Fund Act 2021. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the financial 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.

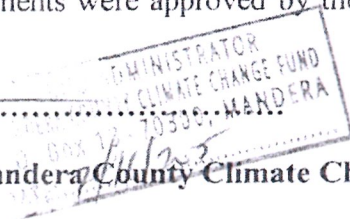
Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Board on 7/11/ 2025 and signed on its behalf by:



Administrator of the Mandera County Climate Change Fund



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MANDERA 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 Mander County Climate Change Fund set out on pages 1 to 24, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting

policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Mandera County Climate Change Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Climate Change Act, 2016, the Mandera County Climate Change Act, 2021 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mandera 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 income budget and actual on comparable basis of Kshs.458,522,025 and Kshs.293,447,747 respectively resulting in an under-funding of Kshs.165,074,278 or 36% of the budget. Similarly, the Fund spent a total of Kshs.239,652,056 against actual receipts of Kshs.293,447,747 resulting in an under-utilization of Kshs.53,795,691 or 18% of the receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, two issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. These include failure to operationalize the Fund and late submission of the financial statements. Review of the status during audit of the Fund in 2024/2025 revealed that the matters remained unresolved.

Other Information

The Management is responsible for the Other Information set out on page iii to xxiii which comprise of Key Entity Information and Management, The Fund Administration Committee, Management Team, Report of the Fund Administrator, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Fund Administration Committee and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Absence of Regulations to Operationalize the Mandera County Climate Change Act, 2021

The Mandera County Climate Change Act, 2021 has been enacted but the enabling regulations have not been developed or approved by the County Executive and County

Assembly contrary to the provisions of Section 21(1) of the Climate Change Act, 2016 which requires Counties to develop regulations to guide coordination and implementation of climate actions. Further, Sections 12 and 104 of the Public Finance Management Act, 2012 emphasize establishment of legal frameworks to govern management of public funds.

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

2. Failure to Provide Climate Finance Framework

During the audit, Management did not provide the Climate Finance Framework and no evidence was availed to confirm that such a framework had been published. This is contrary to Section 6 (1) of the Mandera County Climate Change Fund Act, 2021 which states that the County Executive Member responsible for matters relating to environment in consultation with the Executive Member in charge of Finance shall publish a Climate Finance Framework for the County every two years to take care of changing patterns of Climate Change.

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

3. Noncompliance with the Requirement of Access to Government Procurement Opportunities

During the financial year under review, the approved procurement plan of the Fund shows procurements budget of goods, services and works worth Kshs.279,610,713. However, the Fund's budget allocations specifically targeting women, youth and persons with disabilities (PWDs), was an amount of Kshs.74,527,187 or 27% of the procurement budget. This is contrary to Regulation 149 of the Public Procurement and Assets Disposal Regulations, 2020 which states that an accounting officer of a procuring entity shall, when processing procurement under Section 157(5) of the Act, allocate at least thirty percent (30%) of its annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weaknesses in Imprest Management

The statement of financial performance and as disclosed in Note 8 to the financial statements reflects use of goods and services actual expenditure amounting to Kshs.26,292,402. Included in this expenditure, is an amount of Kshs.14,143,600 in respect of domestic travel and subsistence allowances. However, review of payment records for domestic travel and subsistence allowances revealed that staff undertook official assignments without first submitting formal imprest requests. Instead, the Fund routinely processed travel-related payments through reimbursement claims after the activities had already occurred by passing prior approval protocols. These payments were not supported by detailed expenditure schedules or approved activity plans as required.

In addition, the Fund did not utilize the government-recommended Imprest warrant forms (FO.24) for issuing imprests. Further, there was no imprest register maintained to control and track the issuance and surrender of imprests, which is a key internal control mechanism.

In the circumstances, the effectiveness of internal controls and overall governance with respect to issuance of imprest could not be confirmed.

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 Fund Administration Committee

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

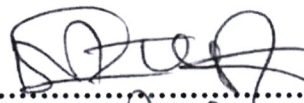
13 November, 2025

Mandera County Climate Change Fund
Annual Report and Financial Statements for the year ended June 30, 2024

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Transfers from the County Government	6	7,000,000.00	131,695,259
Transfers From Conditional Grants	7	16,507,428.00	199,986,972
Total Revenue		23,507,428	331,682,231
Expenses			
Use of goods and services	8	26,693,402	21,283,217
Contracted Services	9	3,090,000	9,481,000
Grants and Subsidies	10	254,953,036	10,726,049
Repair and Maintenance	11	2,996,582	3,744,218
Total Expenses		287,733,020	45,234,484
Surplus/(Deficit) for the Period		(264,225,592)	286,447,747


 Name: SAMARA ADOW
 Administrator of the Fund


 Name: Mohamed S. Ali
 Fund Accountant
 ICPAK Member Number: 33596

FUND ADMINISTRATOR
 MANDERA COUNTY CLIMATE CHANGE FUND
 P.O. Box 12 - 70300, MANDERA
 DATE: 7/11/2025

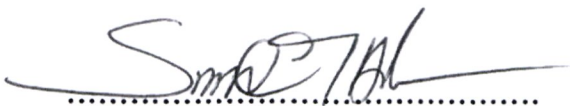
Mandera County Climate Change Fund

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

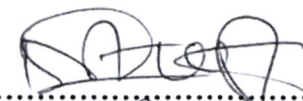
14. Statement of Financial Position As at 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	12	53,795,691	286,447,747
Receivables from Non-Exchange Transactions	13	16,507,428	0
Total current assets		70,303,119	286,447,747
Non-Current Assets		0	0
Total Assets (A)		70,303,119	286,447,747
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	14	26,676,588	0
Retention	15	21,404,375	0
Total current liabilities			0
Total Liabilities (B)		48,080,963	0
Net Assets (A-B)		22,222,156	286,447,747
Represented By:			
Accumulated Surplus		22,222,156	286,447,747
Net Assets		22,222,156	286,447,747

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 2/11/2025 2025 and signed by:


 Name: Sahara Adow
 Administrator of the Fund

ADMINISTRATOR
 MANDERA COUNTY CLIMATE CHANGE FUND
 P.O. BOX 13-70300, MANDERA
 DATE: 2/11/2025


 Name: Mohamed S. Ali
 Fund Accountant
 ICPAK Member Number: 33546

Mandera County Climate Change Fund
Annual Report and Financial Statements for the year ended June 30, 2024

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

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2023	0	0	0	0
Surplus/(Deficit) For the Period	-	-	286,447,747	286,447,747
Balance As At 30 June 2024	0	0	286,447,747	286,447,747
Balance As At 1 July 2024	0	0	286,447,747	286,447,747
Surplus/(Deficit) For the Period		-	(264,225,592)	(264,225,592)
Balance As At 30 June 2025	0	0	22,222,155	22,222,155

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

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers From Conditional Grants		0	199,986,972
Transfers from the county government		7,000,000	131,695,259
Total receipts		7,000,000.00	331,682,231
Payments			
Use of goods and services		26,692,402	2,193,812
Contracted Services		3,090,000.00	0
Grants and Subsidies		206,873,072	39,296,454
Repair and Maintenance		2,996,582	3,744,218
Total Payments		239,652,056	45,234,484
Net cash flows from operating activities		(232,652,056)	286,447,747
Cash flows from investing activities			
Net cash flows used in investing activities		0	0
Cash flows from financing activities			
Net cash flows used in financing activities		0	0
Net increase/(decrease) in cash & cash Equivalents		(232,652,056)	286,447,747
Cash and cash equivalents at 1 July		286,447,747	0
Cash and cash equivalents at 30 June		53,795,691	286,447,747

Mandera County Climate Change Fund

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

17. 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
Budget carryovers from the previous year*	286,447,747	0	286,447,747	286,447,747	0	100%
Receipts						
Transfers From Conditional Grants	165,074,278		165,074,278	0	165,074,278	0%
Transfers from the county government	7,000,000	0	7,000,000	7,000,000	0	100%
Total Income	458,522,025	0	458,522,025	293,447,747	165,074,278	64%
Expenses						
Recurrent - 20%	91,704,405	-	91,704,405	26,692,402	65,012,003	29%
Development Investments- 80%	366,817,620	-	366,817,620	212,959,654	153,857,966	58%
Total Expenditure	458,522,025	-	458,522,025	239,652,055.60	218,869,969	52%
Surplus For the Period	0	-	0	53,795,691	(53,795,691)	

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	53,795,691
Closing Cash and Cash Equivalent as per the statement of Cash flows	53,795,691

18. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

Mandera Climate Change Fund entity is established by and derives its authority and accountability from Assembly Act. The entity is wholly owned by the Mandera County Government and is domiciled in Kenya.

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<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 Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of

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

	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: <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. 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.

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

IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

(i) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

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

ii. Revenue from exchange transactions

Interest income

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

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

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 30 June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

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

Summary of Significant Accounting Policies (Continued)

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

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

c) Property, plant and equipment

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

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 10 years period. 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. 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.

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.

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.

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.

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

Notes To the Financial Statements Continued

6. Transfers from County Government

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From County Government	7,000,000	131,695,259
Total	7,000,000	131,695,259

7. Transfers from Conditional Grants

Description	2024-2025	2023-2024
	Kshs	Kshs
Financing Locally-Led Climate Action (FLLoCA) Program grants	16,507,428	199,986,972
Total	16,507,428	199,986,972

8. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs.	Kshs.
General Office Expenses	10,628,802	0
Domestic Travel and Subsistence Allowances	14,143,600	0
Hospitality	420,000	
Training Expenses	0	13,781,475
Fuel And Oil Costs	1,500,000	0
Printing And Stationery	0	6,224,792
Telephone And Communication Expenses	0	76,950
Bank Charges	999	0
Advertising	0	1,200,000
Total	26,693,402	21283217

9. Contracted Services

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Consultancy Services	3,090,000	9,481,000
Total	3,090,000	9,481,000

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

10. Grants and Subsidies

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Grants and Subsidies	254,953,036	10,726,049
Total	254,953,036	10,726,049

11. Repair and Maintenance

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Repair and Maintenance	2,996,582	3,744,218
Total	2,996,582	3,744,218

12. Cash and cash equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Account	53,795,691	286,447,747
Total Cash and Cash Equivalents	53,795,691	286,447,747

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

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Current Account			
Central Bank of Kenya	1000504951	53,795,691	286,447,747
Grand Total		53,795,691	286,447,747

13. Receivables From Non-Exchange Transaction

Description	2024-2025	2023-2024
	Kshs	Kshs
Receivables From Non-Exchange Transaction	16,507,428	0
Total Receivables From Non-Exchange Transaction	16,507,428	0

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

14. Trade and other payables from exchange transactions

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Trade Payables	26,676,588		0	
Total Trade and Other Payables	26,676,588		0	
Ageing analysis (Trade and other payables)		% of the Total		% of the Total
	2024-2025		2023-2024	
Under one year	26,676,588	100%	0	0%
Total (tie to above total)	26,676,588	100%	0	0%

15. Retention

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Retention	21,404,375		0	
Total Retention	21,404,375		0	
Ageing analysis (Retention)		% of the Total		% of the Total
	2024-2025		2023-2024	
Under one year	21,404,375	100%	0	100%
Total (tie to above total)	21,404,375	100%	0	100%

16. 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.

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

17. Financial risk management

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

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

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

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

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

b) Liquidity risk management

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

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade Payables	26,676,588	0	0	26,676,588
Total	26,676,588	0	0	26,676,588

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

At 30 June 2024				
Trade Payables	0	0	0	0
Total	0	0	0	0

c) Market risk

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

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

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

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

i. Foreign currency risk

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

Foreign currency sensitivity analysis

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

ii. Interest rate risk

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

Management of interest rate risk

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

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

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

d) Capital risk management.

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

18. Events after the reporting period

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

19. Ultimate and Holding Entity

The entity is a County Public Fund established by 2021 Act under the Ministry of Water, Environment and Climate Change. Its ultimate parent is the County Government of Mandera.

20. Currency

The financial statements are presented in Kenya Shillings (Kshs)

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

19. 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:
1	Failure to Operationalize the Fund	The Management of the County Government had put in place measures and now the Fund is operational	Not Resolved	April 2026
2	Late Submission of Financial Statements	The Financial Statements were submitted late due to late communication from the National Treasury. The Fund had noted the observation and willing to provide the Financial Statement before 31 August of the subsequent year.	Not Resolved	April 2026

Fund Administrator, Climate Change Fund

MANDERA COUNTY CLIMATE CHANGE FUND
P.O. Box 13-70300, MANDERA
Date: 7/11/2025

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

Annex II: Inter-Fund Confirmation Letter



**COUNTY GOVERNMENT OF MANDERA
DEPARTMENT OF ENVIRONMENT AND CLIMATE CHANGE**



The Mandera County Government
P. O BOX 13-70300, Mandera

The Mandera County Government 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 Mandera Climate Change Fund as at 30 th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by Mandera County Government (Kshs.7,000,000) as at 30 th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
		7,000,000	0	0	7,000,000	7,000,000	0
Total		7,000,000	0	0	7,000,000	7,000,000	0

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

Head of Accountants department of beneficiary Fund:

Name Ms. Mohamed S. Ali Sign [Signature] Date 09/11/2025

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

Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
	Rehabilitation, equipping and maintenance of 4 strategic of boreholes across the county					18,089,700		County Contribution	
	Rehabilitation of 1.5km concrete line irrigation canal and Installation of solar pumping system BP1					7,611,125		FLLoCA Contributions	
	Rehabilitation of Wargadud Borehole through change of borehole pump from 7.5kw to 11kw, upgrading of motor cable and control panel, solar array panels and replacement of pipes					7,479,700		County Contribution	

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

	Construction of underground tanks for watering trees planted along the roads in Mandera					9,843,493		FLLoCA Contributions	
	Tree planting, Rehabilitation and Greening of Elwak Baraza Park					14,970,800		FLLoCA Contributions	
	Construction of Farm Flood Control Structures					32,995,000		FLLoCA Contributions	
	Planting of Bamboo trees along the River Bank (Daua River) to control perennial floods along the river In Neboi Ward					5,301,200		County Contribution	
	Establishment of county indigenous tree nursery for endangered tree species of medicinal value					6,999,030		County contribution	

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

	in Mandera County								
	Integrated ecosytem restoration project in lafey					8,877,016		FLLoCA Grants	
	Construction of water pan at kiliweheri						51,860,272	FLLoCA Grants	

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

Annex IV: Reporting on Disaster Management Expenditure

No Disaster Management Expenditure incurred during the year