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ON

KITUI COUNTY CLIMATE CHANGE FUND

FOR THE YEAR ENDED 30 JUNE, 2025

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KITUI 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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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
PCRA	Participatory Climate Risk Assessment
FLLoCA	Financing Locally-Led Climate Action Program
KCCCF	Kitui County Climate Change Fund
CCIS	County Climate Institutional Support
CCRI	County Climate Resilience Investment
KCCCU	Kitui County Climate Change Unit
CECM	County Executive Committee Member
WCCPT	Ward Climate Change Planning Team
NEMA	National Environmental Management Authority
NDMA	National Drought Management Authority
KEFRI	Kenya Forestry Research Institute
KMET	Kenya Meteorological Department
PWD	Persons With Disability
ADS-E	Anglican Development Services- Eastern
CSO	Civil Society Organization
TNT&P	The National Treasury and Planning

b. Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

Kitui County Climate Change Fund is established by and derives its authority and accountability from Kitui County Climate Change Fund Regulations, 2018. The regulations are cited as The Public Finance Management No. 18 of 2012 (Kitui County Climate Change Fund) Regulations, 2018 – through a legal notice No.2 Kenya Gazette Supplement No. 5 17th May, 2018. The Fund is wholly owned by the County Government of Kitui and is domiciled in Kenya.

The Purpose of the Fund;

(a) Finance climate change resilience and its assessment

a) Finance implementation of approved climate change projects

b) Finance monitoring and evaluation exercises including documentation, photography, and video recording of climate change projects

c) For administrative costs

d) Capacity building activities at county, national and international level

e) Fund integration and mainstreaming climate change programs actions, interventions and duties as identified in the Kitui County Integrated Development Plan, Climate Change Act, 2016, National Climate Change Action Plan, and for connected purposes

b) Principal Activities

The principal activity of the fund is;

To source funds to finance participatory climate risk assessments and climate resilience investments

c) Fund Administration Committee

Name	Position
David Soi Masai	Chief Officer – Environment, Climate Change and Forestry Fund Administrator
John Makau	Chief Officer - Finance
Jonathan Kyambi	Chief Officer - Livestock
Nathan Vungo	Chief Officer – Water
Gladys Kivoto	Chief Officer – Agriculture
Enoch Ngumi	Ward climate change planning teams representative

Lydia Muithya	Director - ADS-E
Florence Ndeti	Director - Caritas
Julius Mwanzia	PWD representative
Jemimah Gedion	Women representative
Joel Mutiso	Ag. A/Director - NDMA
Catherine Adwong'a	Director - NEMA
Dr. Josephine Musyoki	Regional Director - KEFRI
Daniel Mbithi	Director - KMET

d) Key Management Team

Name	Position
Richard John Mwendandu	County Executive Committee Member – Energy, Environment, Climate Change, Forestry, Natural and Mineral Resources
David Soi Masai	Chief Officer – Environment, Climate Change and Forestry
Jennifer Mwia Musembi	Fund Accountant
Jackson Mwendwa	Climate Change Desk Officer

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

SN	Position	Name
1	Kitui County Assembly	Clerk
2	Office of the Auditor General	Auditor General
3	National Treasury	PS
4	Kitui County Climate Change Steering Committee	Chairperson
5	Office of Controller of Budget	Controller of Budget
6	Director Internal Audit	Director

7	Commissioner of revenue allocation	Commission
8	Senate	Senate

f) Registered Offices

Kitui County Climate Change Fund Office
Tanathi Water Works Development Agency
Ground Floor
P.O Box 33 - 90200
Kitui, KENYA

g) Fund Contacts

Telephone: 0702615888/0702615444
Contact (0727736498)
Email: environment@kitui.go.ke
Website: www.kiuti.go.ke

h) Fund Bankers

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

Key Entity and Management (Continued)

i) Independent Auditors

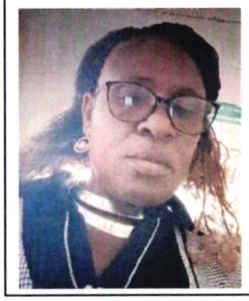
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

j) Principal Legal Adviser

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

3. Technical Committee

Name	Details of qualifications and experience
David Soi Masai 	Chief Officer – Environment, Climate Change and Forestry Fund Administrator Bachelor of Philosophy **12 year's work experience**
John Makau 	Chief Officer – Finance Bachelor of Commerce - Finance **15 year's work experience**
Jonathan Kyambi 	Chief Officer – Livestock Bachelor of Science - Animal Production **17 year's work experience**
Nathan Vungo 	Chief Officer – Water Bachelor of Commerce - Accounting **12 year's work experience**
Gladys Kivoto 	Chief Officer – Agriculture Bachelor of Commerce - Finance **10 year's work experience**
Enoch Ngumi	Ward Climate Change Planning Teams' Representative Diploma in Theology

	**20 year's work experience**
Lydia Muithya 	Deputy Chief Executive Officer - ADS-Eastern **Master's degree** - Business Administration **15 year's work experience**
Florence Ndeti 	Director – Caritas. Kitui **Master's degree** - Public Policy and Administration **10 year's work experience**
Julius Mwanzia 	PWD representative O level **5 year's work experience**
Jemimah Gedion 	Women representative Certificate - Medical and Laboratory **10 year's work experience**

Joel Mutiso 	Ag. A/Director – NDMA, Kitui Bachelor of Science – Agricultural Engineering 10 year's work experience
Catherine Adwong'a 	Director – NEMA, Kitui Bachelor of Environmental Science 12 year's work experience
Dr. Josephine Musyoki 	Director – KEFRI, Kitui PhD – Environmental Studies & Community Development 15 year's work experience
Daniel Mbithi 	Director – KMET, Kitui Bachelor of Science – Meteorology 10 year's work experience

4. Management Team

Name	Details of qualifications and experience
Richard J. Mwendandu 	**D.o.B**: 21st July, 1958 **ID**: 6420199 **Experience:** 20 years' work experience **Degree**: Bachelor of Science Forestry **MSC**: Natural Resources Economics **Post Diploma**: Land Use Planning **Designation**: County Executive Committee Member – Energy. Environment, Climate Change, Forestry, Natural & Mineral Resources
David Soi Masai 	**D.o.B**: 1st February, 1986 **ID**: 24178819 **Degree**: Bachelor of Philosophy **MSC** - Climate Change ongoing **Experience:** 12 years' work experience **Position**: Chief Officer – Climate Change
Jennifer Mwia Musembi 	**D.o.B**: 4th April, 1972 **ID**: 21147370 **Degree**: Bachelor of Commerce - Finance CPA (K) **Experience:** 10 years' work experience **Designation:** Fund Accountant
Jackson Mwendwa Paul 	**D.o.B**: 31st March, 1989 **ID**: 27348084 **Degree**: Bachelor of Environmental Studies – Planning, Monitoring & Management **Designation**: Climate Change Desk Officer **Experience**: 8 years' work experience

5. Fund Chairperson's Report

In FY 2024/2025, the Fund had carryovers from the previous financial year amounting to Kshs 191,238,473. Within the reporting period, the Fund received the third County Climate Institutional Support (CCIS) Grant amounting to Kshs 11,000,000, second County Contribution amounting to Kshs 57,636,701, and second County Climate Resilient Investment (CCRI) Grant first tranche amounting to Kshs 20,187,326.

The CCIS grant during the FY 2024/2025 was utilized to strengthen planning/management structures at the county and ward levels, review and identification of projects at ward levels, and development of county climate change bill. On the other hand, the CCRI grant was utilized in climate resilient investments in water, agriculture, and environment sectors. KCCCU is the implementing unit of the conditional grants within the CCCF, and it was among the conditions given by the funding entities through The National Treasury and Economic Planning. The implementation of the FLLoCA program is strictly on eligible activities, which must be screened for Environmental and Social Impact Assessments prior the implementations. Therefore, the KCCCU has been implementing the actions following the Program Operations Manual and Grant manual while adhering to the eligibility and the major climate sensitive sectors that are targeted; water, agriculture/livestock, and environment.

The Fund has facilitated implementation of key climate actions that were identified and prioritized by the community through a participatory and locally led process. The Fund is highly beneficial to the community's resilience building through climate actions at the community levels. It is recommendable to sustain the Fund and mobilize resources that will be specifically directed towards building community resilience.

Name Richard Mwenda Signature ..... Date 10/11/25

Chairperson of the Fund

6. Report of the Fund Administrator

In FY 2024/2025, the Fund had carryovers from the previous financial year amounting to Kshs 202,238,473. Within the reporting period, second County Contribution amounts to Kshs 57,636,701, and second County Climate Resilient Investment (CCRI) Grant first tranche amounting to Kshs 20,187,326.

The implementation of the FLLoCA program is strictly on eligible activities, which must be screened for Environmental and Social Impact Assessments prior the implementations. Therefore, the KCCCU has been implementing the actions following the Program Operations Manual and Grant manual while adhering to the eligibility and the major sectors that are targeted; water, agriculture/livestock, and environment.

For the past 12 months period, the Fund has significantly enhanced strengthening of climate change planning structures at county and ward levels, review and identification of climate actions at ward level. Out of the monies received in the Fund, approximately 95% was budgeted for utilization in community-led climate change activities that specifically address climate hazards and risks as captured in the PCRA report and CCCAP 2023-2027. The CCCAP 2023-2027 is the 5-year strategic plan for the county in addressing climate change risks. Since the Fund operates within the normal county financial management system, the existing county risk management system's guidelines remains substantial. Additionally, the Fund has facilitated implementation of key climate actions that were identified and prioritized by the community through a participatory and locally led process.

Thus, the Fund is highly beneficial to the community's resilience building through climate actions at the community levels. It is recommendable to sustain the Fund and mobilize resources that will be specifically directed towards building community resilience.

Name..David Masai.....Signature.....Date...10/11/2025

Fund Administrator

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

Introduction

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

The key development objectives of the Fund for 2018 to 2028 are to:

a) Finance climate change resilience and its assessment

b) Finance implementation of approved climate change projects

c) Finance monitoring and evaluation exercises

d) Capacity building activities at ward, county, national and international level

e) Fund integration and mainstreaming climate change programs actions and interventions

Progress on attainment of Strategic development objectives
Below we provide the progress on attaining the stated objectives:

Activities implemented by the County through institutional support grant;

S/N	Name of Activity	Sub Activity	Output	Target/beneficiary ward	Remarks
1.	Climate actions review	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Township, kyangwithya east, kyangwithya west, mulango, miambani, yatta/kwavonza, kanyangi, kisasi, mbitini	Completed
2.	Climate actions review	Review of Climate Actions for Wards in Kitui East and Kitui South Sub	Reviewed climate actions and updated for subsequent climate actions identification	nzambani, chuluni, voo/kyamatu, zombe/mwitika, mutitu/kaliku, endau/malalani, ikanga/kyatune, mutomo/kibwea,	Completed

		Counties		ikutha, athi, kanziku/simisi	
3.	Climate actions review	Review of Climate Actions for Wards in Mwingi North and Mwingi Central Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Tharaka, Mumoni, Tseikuru, Ngomeni, Kyuso, Waita, Mwingi central, Nguni, Nuu, Mui	Completed
4.	Climate actions review	Review of Climate Actions for Wards in Mwingi West and Kitui West Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Kiomo/kyethani, Kyome/thaana, Migwani, Nguutani, Mutonguni, Kauwi, Kithumula/Kwamutonga, Matinyani	Completed
5.	Projects identification	Identification of Climate Actions in Kitui Central and Kitui Rural	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Township, kyangwithya east, kyangwithya west, mulango, miambani, yatta/kwavonza, kanyangi, kisasi, mbitini	Completed
6.	Projects identification	identification of climate actions – kitui east and kitui south sub counties	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	nzambani, chuluni, voo/kyamatu, zombe/mwitika, mutitu/kaliku, endau/malalani, ikanga/kyatune, mutomo/kibwea, ikutha, athi, kanziku/simisi	Completed

7.	Projects identificati on	Identificatio n of Climate Actions in Mwingi North and Mwingi Central	Identified climate actions for implementatio n in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Tharaka, Mumoni, Tseikuru, Ngomeni, Kyuso, Waita, Mwingi central, Nguni, Nuu, Mui	Completed
8.	Projects identificati on	Identificatio n of climate actions – mwingi west and kitui west sub counties	Identified climate actions for implementatio n in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Kiomo/kyethani, Kyome/thaana, Migwani, Nguutani, Mutonguni, Kauwi, Kithumula/Kwamu tonga, Matinyani	Completed
9.	Communit y Engageme nt on drafting of Kitui County Climate Change Bill,2025	Focused group discussion at sub-county level	Developed Kitui County Climate Change Bill,2025	One (1) Bill Developed	Completed

Activities implemented by the county through investment grant;

S/N	project Name	Target/beneficiary ward	Status	Remarks
1.	Operationalization of Ward level GRM Committees	All wards (40 wards)	Accomplished and operational	During the FY 2024/2025, the project was successfully completed
2.	Sand dam sites' introduction	20 wards	Accomplished	During the FY 2024/2025, the

S/N	project Name	Target/beneficiary ward	Status	Remarks
				project was successfully completed
3.	Sand dams sites inspections	7 wards: (nzambani, mutitu/kaliku, zombe/mwitika, yatta/kwavonza, ikanga/kyatune, nguni, tharaka	Accomplished	completed
4.	Beehives installation	mwingi central, kiomo/kyethani, miambani, ikutha, athi	Accomplished and operational	completed
5.	Pasture development capacity building	ikutha/kasala, athi, nzambani, waita/endui, nguni, ngomeni, nuu, zombe/mwitika, voo/kyamatu, kanziku/simisi	Accomplished	During the FY 2024/2025, the activity was successfully completed
6.	Feasibility study and topographical survey for sumpwells	kyangwithya west	Accomplished	completed
7.	Community engagement on development of Forest management plans	Mutha, Endau/Malalani, Mutito/Kaliku, Mui and Nuu	Accomplished	Completed
8.	Community engagement on development of Forest management plans	Mutha, Endau/Malalani, Mutito/Kaliku, Mui and Nuu	Accomplished	Forest management plans ready
9.	capacity building apiculture farmers on ecosystem protection through bee farming	miambani, ikutha and athi	Accomplished	Completed
10.	capacity building pasture farmers on pasture post-harvest	ngomeni, nuu, nguni, waita, kanziku, ikutha, athi, zombe, nzambani, voo	Accomplished	Completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
11.	Supporting apiculture farmers in hives installation	Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,	Accomplished	Completed
12.	sensitization on livestock groups identification for goat improvement and vaccination support	ngomeni, ikutha	Accomplished	Completed
13.	hives installation sites identification	Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi	Identified	Activity successfully completed
14.	community sensitization on effects of human activities on apiculture development	Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,	Accomplished	Activity successfully completed
15.	sensitization on livestock groups identification for goat improvement and vaccination support	voo/kyamatu, zombe/mwitika,	Accomplished	Activity successfully completed
16.	Sand dams inspection	Kanyangi, Matinyani, Kithumula Kwa Mutonga, Endau Malalani, Voo Kyamatu, Kyome/Thaana, Mutha, Nguutani, Mutonguni, Mbitini, Migwani, Kivou,Ngomeni	Accomplished	Activity successfully completed
17.	Capacity Building of the GRM Committees on complaints lodging channels, handling of GRM Registers and escalation of unresolved grievancies at ward	All Wards	Accomplished	Activity successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
	level			
18.	Updating of Sand dam Projects to KOBO toolbox	Ikanga/kyatune, Mutha, Mutitu/kaliku, Zombe/mwitika, Endau/malalani, Voo/kyamatu, Nzambani, Mbitini, Matinyani, Yatta/kwa vonza, Kanyangi, Kithumula/kwa mutonga, Mutonguni, Nguutani, Kyome/thaana, Migwani, Kivou, Nguni, Tharaka, Ngomeni	Accomplished	Activity successfully completed
19.	Sand dams projects visit for status verification, post-rains	Nzambani, Ikanga/kyatune, Mutha, Voo/kyamatu, Zombe/mwitika, Endau/malalani, Mutitu/kaliku, Mbitini, Yatta/kwa vonza, Kanyangi,Matinyani, Kithumula/kwa mutonga, Mutonguni, Kyome/thaana, Nguutani, Migwani, Kivou, Nguni, Tharaka, Ngomeni	Accomplished	Activity successfully completed
20.	Forest ecosystem restoration projects' visit for updating in	Mutha, Mutitu/kaliku, Endau/malalani,	Accomplished	Activity successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
	the KOBO toolbox	Nuu, Mui		
21.	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni	Accomplished	Activity successfully completed
22.	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni	Accomplished	Activity successfully completed
23.	Development of E-User Interface Grievance Redress Mechanism Online Tool	HQ	completed	Needs scaling - up to generate automated trends of GRM Reports
24.	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka- Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells	Kyangwithya west,Tseikuru & Muumoni	completed	Land Donation Agreement between County Government & land Donor signed

S/N	project Name	Target/beneficiary ward	Status	Remarks
25.	Environmental and Social Monitoring of Sand dams, Apiculture & Forest Management Projects	Mwingi Central Kiomo/Kyethani Miambani Ikutha/Kasaala Athi Mutha Mutitu/Kaliku Endau/malalani Mui Nuu	completed	Support implementation of the EMPS Restoration Activities
26.	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu	Accomplished	Activity successfully completed
27.	Updating of apiculture and pasture projects to Kobo toolbox	Kanziko/simisi, Athi, Ikutha, Nzambani, Zombe, Voo, Nuu, Nguni, Miambani, Waita, Mwingi, Kiomo/Kyethani, Ngomeni	Accomplished	Activity successfully completed
28.	Distribution of honey harvesting gears	Athi	Accomplished	Activity successfully completed
29.	Construction of sand dam at Kiteti Kwa Malombe	Kauwi	Ongoing	Ongoing
30.	Construction of sand dam at Munyuni	Chuluni	Ongoing	Ongoing
31.	Construction of sand dam at Muvuko kwa Nduva	Kanziku/Simisi	Ongoing	Ongoing
32.	Tulia- Kangenge pipeline extension	Mutonguni	Accomplished	Project successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
33.	Training 20 pasture group on pasture post harvest handling techniques	Respective wards	Accomplished	Activity successfully completed
34.	Farmers Capacity Building on Landscape Conservation through Pasture Growing	Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo	Accomplished	Activity successfully completed
35.	project management committees' engagement and feedback -20 sand dams in 20 wards	Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka	Accomplished	Activity successfully completed
36.	PMCs engagement on pasture development and feedback	Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo	Accomplished	Activity successfully completed
37.	Community capacity needs assessment on management of ecosystem restoration projects – (a)river ecosystems and (b)forests ecosystems	(a)Ngomeni, Nguni, kivou, kyome, nguutani, kanyangi, endau, mutitu, mutha, yatta (b)mutha, endau, mutitu, nuu, mui	Accomplished	Activity successfully completed
38.	Community capacity needs assessment on management of water projects	Tseikuru, mumoni, kyangwithya west	Accomplished	Activity successfully completed
39.	Community capacity needs assessment on management of apiculture projects	Athi, ikutha, miambani, kiomo, mwingi central	Accomplished	Activity successfully completed
40.	Feasibility study and design surveys	Waita, kyangwithya west	Accomplished	Activity successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
41.	Procurement of honey harvesting gears	Ikutha	Accomplished	Project successfully completed
42.	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges	CCU	Accomplished	project successfully completed
43.	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu	Accomplished	Activity successfully completed
44.	project management committees' engagement and feedback -20 sand dams in 20 wards	Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka	Accomplished	Activity successfully completed
45.	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management	Rmutha, Endau/Malalani, Mutito/Kaliku, Mui, Nuu	Accomplished	Activity successfully completed
46.	Construction of Nzeeu Mosa Sub-surface dam	Kisasi	Accomplished	Project successfully completed
47.	Training on IPSAs		Accomplished	Activity successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
48.	Site visits of Sand dam Projects for Updating of the KOBO Toolbox	Chuluni, Kyangwithya West, Kanziku/Simisi, Kisasi, kauwi,Waita	Accomplished	Activity successfully completed
49.	M&E of sumpwell projects for KOBO Toolbox update	Kyangwithya West, Mutonguni, Muumoni, Tseikuru	Accomplished	Activity successfully completed
50.	Capacity building of M&E , Environmental & Social safeguards, Grievances Redress Mechanism Officers	CCU	Accomplished	Activity successfully completed
51.	Training on management skills	CCU	Accomplished	Activity successfully completed
52.	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems	kanziko, kisasi, ikanga, mbitini, chuluni, nzambani, kithumula, matinyani, migwani	Accomplished	Activity successfully completed
53.	soil conservation techniques community sensitization	nzambani, chuluni, voo, zombe, mutitu, endau, ikanga, mutomo, ikutha, athi, kanziku, waita, mwingi, nguni, nuu, mui, tharaka, mumoni, tseikuru, ngomeni, kyuso, kiomo, kyome, migwani, nguutani, mutonguni, kauwi, kithumula, matinyani	Accomplished	Activity successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
54.	landscape protection community sensitization	kiomo, kyome, migwani, nguutani, mutonguni, kauwi, waita, mwingi, nguni, nuu, mui, tharaka, mumoni, tseikuru, ngomeni, kyuso, nzambani, chuluni, voo, zombe, mutitu, endau, ikanga, mutomo, ikutha, athi, kanziku	Accomplished	Activity successfully completed
55.	Training on Financial Management	CCU	Accomplished	Activity successfully completed
56.	Training on Financial Management	CCU	Accomplished	Activity successfully completed
57.	Galla Goats groups capacity building	Ngomeni, ikutha, Zombe/mwitika, Voo/Kyamatu	Accomplished	Activity successfully completed
58.	Construction of Katse Nguuku Sumpwell water supply in Muumoni ward	Muumoni	Ongoing	Works partially completed
59.	Construction of Kaningo Karumu Sumpwell water supply in Tseikuru ward	Tseikuru	Ongoing	Works partially completed
60.	Construction of Tiva-Ivovoa Sumpwell water supply in Kyangwithya west ward	Kyangwithya West	Ongoing	Works partially completed
61.	Environmental restoration plans of riparian ecosystem	Yatta/kwa-Vonza Kanyangi Nzambani Mutitu/Kaliku Endau /Malalani Zombe/Mwitika	Accomplished	Activity successfully completed

S/N	project Name	Target/beneficiary ward	Status	Remarks
62.	Functionality Assesment of sand dams	Yatta/kwa-Vonza Kanyangi Nzambani Mutitu/Kaliku Endau /Malalani Zombe/Mwitika	Accomplished	Activity successfully completed
63.	Community Engagement on drafting of Kitui County Climate Change Bill,2025	Mwingi North,West & Central,Kitui West,Central,East and South	Accomplished	Activity successfully completed
64.	Sumpwell Construction Site Handover To Service Provider/Contractor at Tseikuru Ward	Tseikuru	Accomplished	Activity successfully completed
65.	Sumpwell Construction Site Handover To Service Provider/Contractor In Muumoni Ward	mumoni	Accomplished	Activity successfully completed
66.	Sumpwell Construction Site Handover To Service Provider/Contractor In Kyangwithya West Ward	kyangwithya west	Accomplished	Activity successfully completed
67.	Community Capacity Building On Management Of Water Projects Under The Flloca Program	Tseikuru Muumoni Chuluni Kanziku	Accomplished	Activity successfully completed
68.	Community Engagement On Ecosystem Protection In Five Wards	Mutha, Endau/ Malalani, Mutito/ Kaliku, Mui, Nuu	Accomplished	Activity successfully completed

8. Corporate Governance Statement

The Technical Committee

The technical committee has held quarterly meetings regarding planning, implementation of climate change projects;

S/No.	Meeting Date	No. of Members Present	No. of Members Absent with Apology	Other key persons in attendance
1.	22nd May, 2025	14	0	1. Climate Change Desk Officer 2. County Executive Committee Member – Climate Change
2.	17th March, 2025	14	0	1. Climate Change Desk Officer 2. County Executive Committee Member – Climate Change
3.	17th December, 2024	14	0	1. Climate Change Desk Officer 2. County Executive Committee Member – Climate Change
4.	12th September, 2024	14	0	1. Climate Change Desk Officer 2. County Executive Committee Member – Climate Change

Succession Plan

There is no succession plan at the moment

Technical Committee Charter

There is no charter at the moment

Process of Technical Committee Appointment

Regulation 20(2) of Kitui County Climate Change Fund Regulations, 2018 states; "The members of the technical committee shall be appointed by the County Executive Committee Member for the time being responsible for Environment and Natural Resources"

Roles and Functions of Technical Committee

i. Review, prioritize, and sequence projects and activities submitted by the teams based on approval criteria

ii. Provide technical support to the team

iii. Coordinate capacity building activities at ward and county levels

iv. Review and evaluate project proposals received from the teams

v. Oversee implementation of climate programs and projects

Induction and Training

Inauguration meeting was held on 23rd November, 2023

Conflict of interest

Regulation 22 of Kitui County Climate Change Fund Regulations states that "the technical committee meetings shall be held once in two months" "The quorum shall be not less than half of the members"

Technical Committee Remuneration

Regulation 23 of Kitui County Climate Change Fund Regulations, 2018 state; "The Technical committee shall be entitled to allowances as per the salaries and remuneration commission advisory"

Ethics and Conduct as well as Governance Audit

Regulation 44 of Kitui County Climate Change Fund Regulations, 2018 mandates the Fund Administrator to prepare and submit quarterly reports to the County Executive Committee Member for the time being responsible for County Treasury detailing the followingg;

(a) Programs and projects funded by or in partnership with Fund;

(b) Disbursements by each of the supporting financing partners as well as total amounts received;

(c) Funding status showing monies disbursed for each of the projects by the ward and sub county; and a summary of climate change activities in the county.

9. Management Discussion and Analysis

In FY 2024/2025, the Fund had carryovers from the previous financial year amounting to Kshs 202,238,473. Within the reporting period, second County Contribution amounting to Kshs 57,636,701, and second County Climate Resilient Investment (CCRI) Grant first tranche amounting to Kshs 20,187,326.

The Fund has been compliant with all statutory requirements. Within the reporting period, the Fund has been operational with most of the activities going to county climate investments. The Fund, through CCRIG, facilitated implementation of 24 sand dams under ecosystem restoration/environment sector, 2 sand dams under water sector, 10 pasture development sub projects under agriculture sector, 6 apiculture development sub projects under agriculture sector, ongoing 3 sump wells under water sector, 3 local goat breed improvement sub projects under agriculture sector, 1 ongoing local goat improvement sub project under agriculture sector, 1 water pipeline extension sub project under water sector, 5 forest conservation sub projects under environment sector and 1 value chain support sub project under agriculture sector. Through the 3rd CCISG, the Fund facilitated development of Kitui county climate change bill, review and identification of climate actions across the 40 wards.

Table below highlights the projects successfully funded through CCRIG within the reporting period;

S/N.	SUB PROJECT	BENEFICIARY WARD
1.	Apiculture development	Athi
2.	Pasture development	Athi
3.	Improved water supply - Katse sump well	Mumoni
4.	Improved water supply - Kaningo sump well	Tseikuru
5.	Improved water supply - Ivovoa sump well	Kyangwithya west
6.	Promote tree growing initiative through establishment of tree nurseries	Township
7.	Improved water supply through water pipeline extensions	Mutonguni,
8.	Ecosystem Restoration of river ecosystem through construction of kiteti kwa malombe sand dam	Kauwi
9.	Ecosystem Restoration of river ecosystem through construction of sand dam	Chuluni
10.	Ecosystem Restoration of river ecosystem through construction of nzeeu mosa sand dam	Kisasi
11.	Ecosystem Restoration of river ecosystem through construction of muvuko kwa nduva sand dam	Kanziko
12.	Power connection to kamaki cooperative society	Athi
13.	Ecosystem restoration – munyuni kwa kisilu sand dam	Endaul/malalani
14.	Ecosystem restoration of water towers – Forests Restoration	Endaul/malalani
15.	Ecosystem Restoration of river ecosystem through	Ikanga/kyatune

	construction of sand dam	
16.	Apiculture development	Ikutha
17.	Livestock breed improvement and vaccination	Ikutha
18.	Pasture development	Ikutha
19.	Ecosystem restoration –kwa mumo sand dam	Kanyangi
20.	Pasture development	Kanziko/simisi
21.	Apiculture development	Kiomo/kyethani
22.	Ecosystem restoration – Maindu kwa Ndinga Sand Dam	Kithumula/kwamutonga
23.	Ecosystem restoration – kaitha kwa karungu sand dam	kivou
24.	Ecosystem restoration –ndiuni kwa kimuyu sand dam	Kyome/thaana
25.	Ecosystem restoration -Ndiangu Sand Dam	Matinyani
26.	Ecosystem restoration – Nzeeu Seekea Sand Dam	Mbitini
27.	Apiculture development	Miambani
28.	Ecosystem restoration – ithunzi kwa musyoka	Migwani
29.	Ecosystem restoration of water towers – Forests Restoration	Mui
30.	Ecosystem restoration of water towers – Forests Restoration	Mutha
31.	Ecosystem restoration – kanzilu ngelani sand dam	Mutha
32.	Ecosystem restoration of water towers – Forests Restoration	Mutitu
33.	Ecosystem restoration – muthithi kwa mwengi sand dam	Mutitu/kaliku
34.	Ecosystem restoration – Mwainya kwa nzyimi	Mutonguni
35.	Apiculture development	Mwingi
36.	Ecosystem restoration – winduti kwa kimanzi sand dam	Ngomeni
37.	Livestock breed improvement and vaccination	Ngomeni
38.	Pasture development	Ngomeni
39.	Ecosystem restoration – kivou kwa kitheka sand dam	Nguni
40.	Pasture development	Nguni
41.	Ecosystem restoration – mumbuni kwa kisenga sand dam	Nguutani
42.	Ecosystem restoration of water tower – Forest Restoration	Nuu
43.	Pasture development	Nuu
44.	Ecosystem restoration – Nzeeu kwa ndua Sand Dam	Nzambani
45.	Pasture development	Nzambani
46.	Ecosystem restoration – ciacaba kwa mutungi sand dam	Tharaka
47.	Pasture development	Voo/kyamatu
48.	Ecosystem restoration – muvyuni kwa mwetu	Voo/kyamatu
49.	Livestock breed improvement and vaccination	Voo/kyamatu
50.	Pasture development	Waita
51.	Ecosystem restoration – kathokoe kwa mutie sand dam	Yatta/kwavonza
52.	Pasture development	Zombe/mwitika
53.	Ecosystem restoration – kombuni kwa mumo sand dam	Zombe/mwitika
54.	Livestock vaccination	Zombe/mwitika
55.	Katothya Sand dam	Kyangwithya West
56.	Kwa kinza Sand dam	Waita

a. Entity's key projects or investments decision implemented or ongoing,

S/No.	Decision	Status
1.	Recommended implementation of climate actions in environment sector	98% complete
2.	Recommended implementation of climate actions in water	30% complete
3.	Recommended implementation of climate actions in agriculture	98%
4.	Prioritize public participation in all stages of projects cycle	Ongoing

b. Fund's compliance with statutory requirements,

The Fund has been operating in full compliance with all statutory requirements.

c. Major risks facing the Fund, material arrears in statutory and other financial obligations

10. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

As per Kitui County Climate Change Regulations, 2018, the Fund has different sources of funding including donations, appropriations by county assembly, and endowments among others. The Fund administrator has been appointed to manage the fund, ensuring that the objective of the fund is met. However, the Fund has proposed amendments to have Kitui County Climate Change Unit included in the regulations, specifically for implementation of climate actions because it consists of technical officers from all climate sensitive sectors. Additionally, the newly developed Kitui county climate change bill has proposed inclusion of the climate change unit among other planning and implementation structures. This will not only ensure seamless implementation of climate actions but also consistency in planning and budgeting.

2. Environmental performance

There is no organization's environmental policy in place.

3. Employee welfare

Staff that are undertaking day-to-day operations of the Fund are employees of the County Government of Kitui hence the process of hiring of staff is managed by Kitui Public County Service. The County does not have an independent policy on Occupational Health and safety, but Occupational safety and Health Act of 2007 is the guiding law.

4. Market place practices

To have responsible Supply chain and supplier relations, the Fund maintains the highest standards of integrity and professionalism when handling the suppliers by complying both with the letter and spirit of the law applicable to the public procurement system.

5. CSR/Community Engagements

No charitable support was given during the year.

11. Report of The Trustees

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

Principal activities

The principal activities of the Fund are

a) Finance climate change resilience and its assessment

b) Finance implementation of approved climate change projects

c) Finance monitoring and evaluation exercises

d) Capacity building activities at ward, county, national and international level

e) Fund integration and mainstreaming climate change programs actions and interventions

Results

The results of the Fund for 15 months period ended June 30, 2025 are set out on page x

Trustees

The members of the Technical Committee who served during the year are shown on page viii

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: 10/11/2025

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 Kitui County Climate Change Fund Regulations, 2018 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 period ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kitui County Climate Change Fund Regulations, 2018. 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 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 Technical Committee on 15/10/2025 and signed on its behalf by:

.....

Administrator of the County Public Fund

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

Description	Note	FY2024/2025	FY2023/2024 (15 Months)
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	1	20,187,326	238,807,064
Transfers From the County Government	2	57,636,701	52,012,700
Fines, Penalties and Other Levies	3	0.00	0.00
		77,824,027	**290,819,764**
Revenue From Exchange Transactions			
Interest Income	4	0.00	0.00
Other Income	5	0.00	0.00
		0.00	**0.00**
Total Revenue		**77,824,027**	**290,819,764**
Expenses			
Employee Costs	6	1,571,388	1,076,100
Use of goods and services	7	105,338,066	79,157,591
Depreciation and Amortization Expense	8	0.00	0.00
Finance Costs	9	**0.00**	**0.00**
Total Expenses		**106,909,454**	**80,233,691**
Other Gains/Losses			
Gain/Loss on Disposal of Assets	10	0.00	0.00
Gain /Loss on fair value of investments	11	0.00	0.00
Surplus/(Deficit) for the Period		**(29,085,427)**	**210,586,073**

(The notes set out on pages 18 to 39 form an integral part of these Financial Statements)

.....
Name: David Masai
Administrator of the Fund

.....
Name: Jennifer Musembi
Fund Accountant
ICPAK Member Number: 20281

REPUBLIC OF KENYA

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



HEADQUARTERS
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P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KITUI 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 Kitui County Climate Change Fund set out on pages 1 to 40, 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 Kitui County Climate Change Fund as at 30 June, 2024 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 Financing Locally - Led Climate Action Program, 2022, the Public Finance Management (Kitui County Climate Change Fund) Regulations, 2018 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 Kitui 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 receipts budget and actual on comparable basis of Kshs.461,748,430 and Kshs.280,062,500 respectively resulting to under-funding of Kshs.181,685,930 or approximately 39% of the budget

Similarly, the Fund spent Kshs.108,780,074 against actual receipts of Kshs.280,062,500 resulting to under absorption of Kshs.171,282,426 or approximately 61% of the actual receipts.

The underfunding and under absorption 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 Information

The Management is responsible for the Other Information set out on pages iii to xxxii which comprise of Key Entity Information and Management, Technical Committee, Management Team, Fund Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against the Fund's Pre-determined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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

Delayed Project Implementation

Review of records revealed that the Fund allocated Kshs.217,263,741 for fifty-six (56) Development/Investments Projects which were planned for implementation under the program of the County Climate Resilient Investment Grant (CCRIG) for the financial year 2023/2024. However, as at the time of audit in September, 2025, fifty-two (52) projects with a total cost of Kshs.146,173,350 had been completed while four (4) projects with a total cost of Kshs.71,090,391 were incomplete as listed below:

S/N	Name of the Investment	Budget (Kshs.)	Actual Cost (Kshs.)	Start Date	End Date	Status
1	Sumpwell water supply at Kaningo	21,584,743	11,878,890.62	07/02/2025	03/02/2026	Works ongoing at 60% complete.
2	Sumpwell water supply at Katse	19,675,758	19,102,489.94	6/30/2025	03/01/2026	Substantially complete.
3	Sumpwell water supply at Tiva/Ivovoa	28,579,850	13,954,450.88	07/03/2025	03/04/2026	Works ongoing at 60% complete.
4	Local goat breeds improvement through distribution of galla bucks	1,250,000	-		-	Ongoing
Total Cost of Incomplete Projects		**71,090,351**				

Further, the County Climate Resilient Investment Grant (CCRIG) for the financial year 2024/2025 had not been received as at the time of audit in September, 2025. Management did not provide measures put in place to complete the projects.

In the circumstances, value for money obtained from the incomplete projects could not be confirmed.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is

not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2025

15. Statement of Financial Position As at 30 June 2025

Description	Note	FY2024/2025	FY2023/2024 (15 Months)
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	12	151,095,100	62,328,591
Receivables from non-exchange transactions	13	20,187,326	139,909,882
Prepayments	14	0.00	0.00
Inventories	15	0.00	0.00
Investments in financial assets	16	0.00	0.00
Total current assets		171,282,426	**202,238,473**
Non-Current Assets			
Property, Plant and Equipment	17	10,218,220	8,347,600
Intangible Assets	18	0.00	0.00
Long Term Receivables from Exchange Transactions	13	0.00	0.00
Investment Property	19	0.00	0.00
Total non- current assets		**10,218,220**	**8,347,600**
Total Assets (A)		**181,500,646**	**210,586,073**
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	20	0.00	0.00
Current Provisions	21	0.00	0.00
Current Portion of Borrowings	22	0.00	0.00
Employee Benefit Obligations	23	0.00	0.00
Social benefit liabilities	24	0.00	0.00
Total current liabilities		**0.00**	**0.00**
Non-Current Liabilities			
Non-Current Provisions	21	0.00	0.00
Long Term Portion of Borrowings	22	0.00	0.00
Non-Current Employee Benefit Obligation	23	0.00	0.00
Social benefit liabilities	24	0.00	0.00

Description	Note	FY2024/2025	FY2023/2024 (15 Months)
		Kshs	Kshs
Total Liabilities (B)		**0.00**	**0.00**
Net Assets (A-B)		**181,500,646**	**210,586,073**
Represented By:			
Revolving Fund		0.00	0.00
Reserves		0.00	0.00
Accumulated Surplus		181,500,646	210,586,073
Net Assets		**181,500,646**	**210,586,073**

An amount of ksh 20,187,326 captured as Current Portion of Long- Term Receivables From Exchange Transactions is 10% of the total amount of ksh,201,873,256 expected from public donations for FY 2024/2025.

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 10/11/ 2025 and signed by:

.....

Name: David Masai
Administrator of the Fund



Name: Jennifer Musembi
Fund Accountant
ICPAK Member Number: 20281

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

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2023	**0.00**	**0.00**	**0.00**	**0.00**
Surplus/(Deficit) For the Period	-	-	0.00	0.00
Funds Received During the Year	0.00	-		0.00
Transfers	0.00		(0.00)	
Revaluation Gain	-	0.00	-	0.00
Balance As At 30 June 2024	**0.00**	**0.00**	**210,586,073**	**210,586,073**
Balance As At 1 July 2024	**0.00**	**0.00**	**210,586,073**	**210,586,073**
Surplus/(Deficit) For the Period		-	(29,085,427)	(29,085,427)
Funds Received During the Year	0.00	-	-	0.00
Transfers	0.00		(0.00)	
Revaluation Gain	-	0.00	-	0.00
Balance As At 30 June 2025	**0.00**	**0.00**	**181,500,646**	**181,500,646**

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

Description	Note	FY2024/2025	FY2023/2024 (15 Months)
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations		113,903,532	98,897,182
Transfers from the county government		83,643,051	52,012,700
Interest received		0.00	0.00
Receipts from other operating activities		0.00	0.00
Total receipts		**197,546,583**	150,909,882
Payments			
Fund administration expenses(staff cost)		1,571,388	1,076,100
General expenses		105,338,066	79,157,591
Finance cost		0.00	0.00
Other payments		0.00	0.00
Total payments		**106,909,454**	80,233,691
Net cash flows from operating activities	25	**90,637,129**	**70,676,191**
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		(1,870,620)	(8,347,600)
Proceeds from sale of property, plant & equipment		0.00	0.00
Proceeds from loan principal repayments		0.00	0.00
Loan disbursements paid out		(0.00)	(0.00)
Net cash flows used in investing activities		**(1,870,620)**	**(8,347,600)**
Cash flows from financing activities			
Proceeds from revolving fund receipts		0.00	0.00
Additional borrowings		0.00	0.00
Repayment of borrowings		(0.00)	0.00
Net cash flows used in financing activities		**(0.00)**	0.00
Net increase/(decrease) in cash & cash Equivalents		**88,766,509**	**62,328,591**
Cash and cash equivalents at 1 July 2024		62,328,591	0.00
Cash and cash equivalents at 30 June 2025		**151,095,100**	**62,328,591**

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						
Budget carryovers from the previou year	202,238,473	0.00	202,238,473.	202,238,473.00	0.00	100%
Public Contributions and Donations	205,807,064	(3,933,808)	201,873,256	20,187,326	181,685,930	10%
Transfers From County Govt.	57,636,701.00	0.00	57,636,701.00	57,636,701.00	0.00	100
Interest Income	0.00	-	0.00	0.00	0.00	0.00
Other Income	0.00	-	0.00	0.00	0.00	0.00
Total Income	465,682,238	(3,933,808)	461,748,430	280,062,500	181,685,930	60.65 %
Expenses						
Fund Administration Expenses	5,000,000	0	5,000,000	1,571,388	3,428,612	31.43 %
General Expenses	251,947,383	0	251,947,383	105,338,066	146,609,317	41.81
Finance Cost	0.00	(0.00)	0.00	0.00	(0.00)	0.00
Total Expenditure	256,947,383	0.00	256,947,383	106,909,454	150,037,929	73.24
Capital expenditure	2,927,791.00	0.00	2,927,791.00	1,870,620.00	1,057,171	
Surplus For the Period	205,807,064	(3,933,808)	201,873,256	171,282,426	30,590,830	

Budget notes

The underutilization of public contributions and Donations of 10% is due to an amount of Ksh. 181,685,930 that was not yet received from the donor.

The underutilization of fund administrative (staff training) expenses of 31,43% is due to the number of trainings attended by the CCU team in the FY 2024/2025

The underutilization of general expenses of 41.81% is due to the reason that some of the projects were not completed by end of year 2024/2025.

There is a difference of ksh.20,187,326 between the statement of Comparison of Budget and actual amount and statement of cash flow due to the Funds received after the Closure of the Financial year 2024-2025 which has to be reported as income earned during that financial year.i.e 171,282,426 and 151,095,100.

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

Kitui County Climate Change Fund is established by and derives its authority and accountability from Kitui county climate chang regulations. Kitui County Climate Change Fund is established by and derives its authority and accountability from Kitui County Climate Change Fund Regulations, 2018. The regulations are cited as The Public Finance Management No. 18 of 2012 (Kitui County Climate Change Fund) Regulations, 2018 – through a legal notice No.2 Kenya Gazette Supplement No. 5 17th May, 2018. The Fund is wholly owned by the County Government of Kitui and is domiciled in Kenya. The entity's principal activity is to finance implementation of approved climate change projects.

2. Statement of compliance and basis of preparation

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

3. Adoption of new and revised standards

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

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

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

Standard	Effective date and impact:
IPSAS 43	***Applicable 1st January 2025*** 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	***Applicable 1st January 2025*** The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance
IPSAS 45- Property Plant and Equipment	***Applicable 1st January 2025*** 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	***Applicable 1st January 2025*** 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	***Applicable 1st January 2026*** This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48-	***Applicable 1st January 2026***

Transfer Expenses	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 Benefit Plans	***Applicable 1st January 2026*** The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

(i) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

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

ii. Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 20xx was approved by the County Assembly on 0.00x. 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 0.00xx on the FY 20xx 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 0.00 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)

d) 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.

e) 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.

f) 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.

g) 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)

h) 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.

i) 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.*

j) 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.

k) 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)

l) 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.

m) 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.

n) 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.

o) 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.

p) 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 0.00.

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)

6. Notes To The Financial Statements Continued

1. Public contributions and donations

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Donation From Development Partners-IDA	20,187,326	227,807,064
Donation From Development Partners-CCIS	0.00	11,000,000
Total	**20,187,326**	**238,807,064**

The Opening figure for public contribution and donations in the statement of Financial performance has been adjusted by ksh. 11,000,000 from ksh. 227,807,064 to ksh. 238,807,064 due to recognition of ksh. 11,000,000 for CCIS 3 for FY 2024/2025 which was not included in the figure for receivables from non-exchange transactions in the FY 2023/2024 Financial Report. The adjustment was made according to the guidance from the FLLoCA Program Implementation Unit.

2. Transfers from County Government

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Transfers From County Govt. –Operations	57,636,701	52,012,700
Payments By County On Behalf Of The Entity	0.00	0.00
Unconditional Development grants	0.00	0.00
Total	**57,636,701**	**52,012,700**

3. Fines, penalties and other levies

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Late Payment Penalties	0.00	0.00
Fines	0.00	0.00
Total	**0.00**	**0.00**

4. Interest income

Description	FY2024/2025	FY2023/2024 (15 Months)

	Kshs	Kshs
Interest Income from Mortgage Loans	0.00	0.00
Interest Income From Car Loans	0.00	0.00
Interest Income From Investments in financial assets	0.00	0.00
Interest Income On Bank Deposits	0.00	0.00
Total Interest Income	**0.00**	**0.00**

(Provide brief explanation for this revenue)

Notes to the Financial Statements Continued

5. Other income

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Insurance Recoveries	0.00	0.00
Income from Sale of Tender Documents	0.00	0.00
Bad debts recovered	0.00	0.00
Miscellaneous Income	0.00	0.00
Total Other Income	**0.00**	**0.00**

(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified. Disclose write backs if any or recoveries from write offs).

6. Employee Costs

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Salaries And Wages	0.00	0.00
Staff Gratuity	0.00	0.00
Staff Training Expenses	1,571,388	1,076,100
Social Security Contribution	0.00	0.00
Other *(Specify)*	0.00	0.00
Total	**1,571,388**	**1,076,100**

7. Use of Goods and Services

Description	FY2024/2025	FY2023/2024 (15 Months)

	Kshs.	Kshs.
General Office Expenses	103,276,066	73,759,894
Loan Processing Costs	0.00	0.00
Professional Services Costs	0.00	0.00
Administration Fees	0.00	2,697708
Committee Allowances	0.00	0.00
Bank Charges	0.00	0.00
Electricity And Water Expenses	0.00	0.00
Fuel And Oil Costs	2,050,000	2,699,989
Insurance Costs	0.00	0.00
Postage And Courier	0.00	0.00
Printing And Stationery	0.00	0.00
Rental Costs	0.00	0.00
Security Costs	0.00	0.00
Telephone And Communication Expenses	12,000	0.00
Bank Charges	**0.00**	**0.00**
Audit Fees	0.00	0.00
Provision For Doubtful Debts	0.00	0.00
Other (*Specify*)	0.00	0.00
Social benefit expenses*		
Total	**105,338,066**	**79,157,591**

Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42

8. Depreciation and Amortization Expense

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs.	Kshs.
Property Plant and Equipment	0.00	0.00
Intangible Assets	0.00	0.00
Total	**0.00**	**0.00**

9. Finance costs

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Interest On Bank Overdrafts	0.00	0.00
Interest On Loans From Banks	0.00	0.00

Total	**0.00**	**0.00**

10. Gain/(loss) on disposal of assets

Description	**FY2024/2025**	**FY2023/2024 (15 Months)**
	Kshs	**Kshs**
Property, Plant and Equipment	0.00	0.00
Intangible Assets	0.00	0.00
Total	**0.00**	**0.00**

11. Gain/ (loss) on Fair Value Investments

Description	***FY2024/2025***	***FY2023/2024 (15 Months)***
	Kshs	**Kshs**
Investments at Fair Value- Equity investments	0.00	0.00
Fair value – Investment property	0.00	0.00
Fair value- other financial assets (specify)	0.00	0.00
Total Gain	0.00	0.00

12. Cash and cash equivalents

Description	**FY2024/2025**	**FY2023/2024 (15 Months)**
	Kshs	**Kshs**
0.00 Car Loan Account	0.00	0.00
0.00 County Mortgage Account	0.00	0.00
Fixed Deposits Account	0.00	0.00
On – Call Deposits	0.00	0.00
Current Account	151,095,100	62,328,591
Others (*Specify*)	0.00	0.00
Total Cash And Cash Equivalents	**151,095,100**	**62,328,591**

Notes to the Financial Statements Continued

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

Financial Institution	Account number	FY2024/2025	FY2023/2024 (15 Months)
		Kshs	Kshs
a) **Fixed Deposits Account**			
Kenya Commercial Bank		0.00	0.00
Equity Bank, Etc.		0.00	0.00
Sub- Total		**0.00**	**0.00**
b) On - Call Deposits			
Kenya Commercial Bank		0.00	0.00
Equity Bank - Etc.		0.00	0.00
Sub- Total		**0.00**	**0.00**
c) Current Account			
Kenya Commercial Bank		0.00	0.00
CBK Bank	100570571	151,095,100	62,328,591
Sub- Total		**0.00**	**0.00**
d) Others(Specify)		0.00	0.00
Cash In Transit		0.00	0.00
Cash In Hand		0.00	0.00
Sub- Total		**0.00**	**0.00**
Grand Total		**151,095,100**	**62,328,591**

13. Receivables from non-exchange transactions

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Current Receivables		
Interest Receivable	0.00	0.00
Receivables from public contribution and Donations-Development partners	20,187,326	139,909,882
Other Exchange Debtors	0.00	0.00
Less: Impairment Allowance	(0.00)	(0.00)
Total Current Receivables	**20,187,326**	**139,909,882**
Non-Current Receivables		
Long Term Loan Repayments Due	0.00	0.00

Total Non- Current Receivables	**0.00**	**0.00**
Total Receivables From non-Exchange Transactions	**20,187,326**	**139,909,882**

The opening figure for receivables from public contributions and donations has been adjusted by ksh, 11,000,000 from 128,909,882 to 139, 909,882 due to ksh, 11,000,000 3rd CCIS grant for FY 2023/2024 which was not included in the figure for receivables from non-exchange transactions for FY 2023/2024 statement. The adjustment was made according to the guidance from FLLoCA Program Implementation Unit.

Notes to the Financial Statements Continued

Additional disclosure on interest receivable

Description	**FY2024/2025**	**FY2023/2024 (15 Months)**
	Kshs	**Kshs**
Interest Receivable		
Interest receivable from current portion of long-term loans of previous years	0.00	0.00
Accrued interest receivable from of long-term loans of previous years	0.00	0.00
Interest receivable from current portion of long-term loans issued in the current year	0.00	0.00
Current loan repayments due		
Current portion of long-term loans from previous years	0.00	0.00
Accrued principal from long-terms loans from previous periods	0.00	0.00
Current portion of long-term loans issued in the current year	0.00	0.00

14. Prepayments

Description	**FY2024/2025**	**FY2023/2024 (15 Months)**
	Kshs	**Kshs**
Prepaid Rent	0.00	0.00
Prepaid Insurance	0.00	0.00
Prepaid Electricity Costs	0.00	0.00
Other Prepayments *(Specify)*	0.00	0.00
Total	**0.00**	**0.00**

15. Inventories

Description	**FY2024/2025**	**FY2023/2024 (15 Months)**

	Kshs	Kshs
Consumable Stores	0.00	0.00
Spare Parts And Meters	0.00	0.00
Catering	0.00	0.00
Other Inventories (Specify)	0.00	0.00
Total Inventories at The Lower of Cost and Net Realizable Value	**0.00**	**0.00**

Notes to the Financial Statements Continued

16. Investments in financial assets

Description	*FY2024/2025*	FY2023/2024 (15 Months)
	Kshs	Kshs
a. Investment in Treasury bills and bonds		
Financial institution		
CBK	0.00	0.00
CBK	0.00	0.00
Sub- total	0.00	0.00
b. Investment with Financial Institutions/ Banks		
Bank x	0.00	0.00
Bank y	0.00	0.00
Sub- total	0.00	0.00
c. Equity investments (specify)		
Equity/ shares in Entity 0.00	0.00	0.00
Sub- total	0.00	0.00
Grand total	0.00	0.00

(Entity should disclose whether the fixed investment financial assets are measured at amortised cost or at fair value through changes in net assets/ equity) Investments in equity should be measured at fair value through surplus or deficit. Other information to be disclosed includes: the interest rates, maturity dates, valuation methodology, and impairment of these investments.

Movement of Equity Investments

Impairment allowance/ provision	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
At the beginning of the year	0.00	0.00
Purchase of investments in the year	0.00	0.00
Sale of investments during the year	(0.00)	(0.00)
Gain/(loss) in fair value of investments through surplus or deficit	0.00	0.00
At the end of the year	0.00	0.00

e) Shareholding in other entities

For investments in equity share listed above, list down the equity investments under the following categories:

Name of Entity where	No of shares	Nominal value of	Fair value of shares	Fair value of

investment is held				shares		shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Prior year
	%	%	%	Kshs	Kshs	Kshs
Entity A	0.00	0.00	0.00	0.00	0.00	0.00
Entity B	0.00	0.00	0.00	0.00	0.00	0.00
Entity C	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	0.00	0.00	0.00	0.00

Notes To The Financial Statements (Continued)

17. Property, plant and equipment

	Land and Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Cost	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
At 1st July 2023	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Additions	0.00	6,989,000	0.00	1,358,600	8,347,600
Disposals	(0.00)	(0.00)	-	-	**(0.00)**
Transfers/Adjustments	0.00	(0.00)	**0.00**	(0.00)	**(0.00)**
At 30th June 2024	0.00	6,989,000	0.00	1,358,600	8,347,600
At 1st July 2024	0.00	6,989,000	0.00	1,358,600	8,347,600
Additions	0.00	0.00	0.00	1,870,620	1,870,620
Disposals	(0.00)	-	-	-	**(0.00)**
Transfer/Adjustments	(0.00)	0.00	0.00	(0.00)	**(0.00)**
At 30th June 2025	0.00	**6,989,000**	0.00	**3,229,220**	**10,218,220**
Depreciation And Impairment					
At 1st July 2024	(0.00)	(0.00)	(0.00)	(0.00)	**(0.00)**
Depreciation	(0.00)	(0.00)	(0.00)	(0.00)	**(0.00)**
Impairment	(0.00)	-	-	-	**(0.00)**
At 30th June 2024	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
At 1st July 2025					
Depreciation	(0.00)	(0.00)	(0.00)	-	**(0.00)**
Disposals	0.00	-	-	-	**0.00**
Impairment	(0.00)	(0.00)	-	-	**(0.00)**
Transfer/Adjustment	0.00	(0.00)	(0.00)	0.00	**0.00**
At 30th June 2025	0.00	6,989,000	0.00	3,229,220	10,218,220
Net Book Values					
At 30th June 2025	**0.00**	**6,989,000**	**0.00**	**3,229,220**	**10,218,220**

18. Intangible assets

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Cost		
At Beginning of The Year	0.00	0.00
Additions	0.00	0.00
At End of The Year	**0.00**	**0.00**
Amortization And Impairment		
At Beginning of The Year	0.00	0.00
Amortization	0.00	0.00
At End of The Year	0.00	0.00
Impairment Loss	0.00	0.00
At End of The Year	**0.00**	**0.00**
NBV	**0.00**	**0.00**

19. Investment Property

Description	*FY2024/2025*	*FY2023/2024 (15 Months)*
	Kshs	Kshs
At beginning of the year	**0.00**	**0.00**
Additions	0.00	0.00
Disposal during the year	(0.00)	(0.00)
Depreciation	(0.00)	(0.00)
Impairment	(0.00)	(0.00)
Gain/(loss) in fair value (if fair value is elected)	0.00	0.00
At end of the year	**0.00**	**0.00**

20. Trade and other payables from exchange transactions

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Trade Payables	0.00	0.00
Refundable Deposits	0.00	0.00
Accrued Expenses	0.00	0.00
Other Payables	0.00	0.00
Total Trade and Other Payables	**0.00**	**0.00**

Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	0.00	%	0.00	%
1-2 years	0.00	%	0.00	%
2-3 years	0.00	%	0.00	%
Over 3 years	0.00	%	0.00	%
Total (tie to above total)	**0.00**		**0.00**	

21. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	**0.00**	**0.00**	**0.00**	**0.00**
Additional provisions	0.00	0.00	0.00	0.00
Provision utilised	(0.00)	(0.00)	(0.00)	(0.00)
Change due to discount and time value for money	(0.00)	(0.00)	(0.00)	(0.00)
Total provisions year end	**0.00**	**0.00**	**0.00**	**0.00**
Current Provisions	0.00	0.00	0.00	0.00
Non-Current Provisions	0.00	0.00	0.00	0.00

22. Borrowings

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Balance At Beginning of The Period	**0.00**	**0.00**
External Borrowings During the Year	0.00	0.00
Domestic Borrowings During the Year	0.00	0.00
Repayments of External Borrowings During the Period	(0.00)	(0.00)
Repayments of Domestics Borrowings During the Period	(0.00)	(0.00)
Balance At End of The Period	**0.00**	**0.00**

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

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	0.00	0.00
Sterling Pound Denominated Loan From 'Y Organization'	0.00	0.00
Euro Denominated Loan from Z Organization'	0.00	0.00
Domestic Borrowings		
Kenya Shilling Loan From KCB	0.00	0.00
Kenya Shilling Loan from Barclays Bank	0.00	0.00
Kenya Shilling Loan from Consolidated Bank	0.00	0.00
Borrowings From Other Government Institutions	0.00	0.00
Total Balance at End of The Year	**0.00**	**0.00**

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

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Short Term Borrowings (Current Portion)	0.00	0.00
Long Term Borrowings	0.00	0.00
Total	**0.00**	**0.00**

Notes To The Financial Statements (Continued)

23. Employee benefit obligations

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	Insert Current FY	FY2023/2024 (15 Months)
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0.00	0.00	0.00	0.00	0.00
Non-Current Benefit Obligation	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

24. Social Benefit Liabilities

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Health social benefit scheme	0.00	0.00
Unemployment social benefit scheme	0.00	0.00
Orphaned and vulnerable benefit scheme	0.00	0.00
Elderly social benefit scheme	0.00	0.00
Bursary social benefits	0.00	0.00
Total	**0.00**	**0.00**
Current social benefits	0.00	0.00
Non- current social benefits	0.00	0.00
Total (tie to totals above)	**0.00**	**0.00**

Notes To The Financial Statements (Continued)

25. Cash generated from operations.

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(29,085,427.00)	210,586,073.00
Adjusted For:		
Depreciation	0.00	0.00
Amortisation	0.00	0.00
Gains/ Losses On Disposal Of Assets	(0.00)	(0.00)
Interest Income	(0.00)	(0.00)
Finance Cost	0.00	0.00
Working Capital Adjustments		
Increase In Inventory	(0.00)	(0.00)
Decrease In Receivables	119,722,556	(139,909,882)
Increase In Payables	0.00	0.00
Net Cash Flow From Operating Activities	**90,637,129.00**	**70,676,191**

Notes To The Financial Statements (Continued)

26. Related party balances

a) Nature of related party relationships

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

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

b) Related party transactions

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Transfers From Development Partners	20,187,326	238,807,064
Tranfers From County Government	57,636,701	52,012,700

c) Key management remuneration

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Board Of Trustees	0.00	0.00
Key Management Compensation	0.00	0.00
Total	**0.00**	**0.00**

d) Due from related parties

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Due From Development Partners	20,187,326	139,909,882
Due From County Government	0.00	0.00
Total	**20,187,326**	**139,909,882**

Other Disclosures Continued

e) Due to related parties

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Due To Parent Ministry	0.00	0.00
Due To County Government	0.00	0.00
Due To Key Management Personnel	0.00	0.00
Total	**0.00**	**0.00**

27. Contingent assets and contingent liabilities

Contingent Liabilities	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Court Case 0.00 Against the Fund	0.00	0.00
Bank Guarantees	0.00	0.00
Total	**0.00**	**0.00**

Notes To The Financial Statements (Continued)

28. Financial risk management

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

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

a) Credit risk

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

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2025				
Receivables From Exchange Transactions	0.00	0.00	0.00	0.00
Receivables From Non-Exchange Transactions	20,187,326	20,187,326	0.00	0.00
Bank Balances	151,095,100	151,095,100	0.00	0.00
Total	**171,282,426**	**171,282,426**	**0.00**	**0.00**
At 30 June 2024				
Receivables From Exchange Transactions	0.00	0.00	0.00	0.00
Receivables From Non-Exchange Transactions	139,909,882	139,909,882	0.00	0.00
Bank Balances	62,328,591	62,328,591	0.00	0.00
Total	**202,238,473**	**202,238,473**	**0.00**	**0.00**

Notes To The Financial Statements (Continued)

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

The entity has significant concentration of credit risk on amounts due from 0.00x

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	0.00	0.00	0.00	0.00
Current Portion Of Borrowings	0.00	0.00	0.00	0.00
Provisions	0.00	0.00	0.00	0.00
Employee Benefit Obligation	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**
At 30 June 2024				
Trade Payables	0.00	0.00	0.00	0.00
Current Portion Of Borrowings	0.00	0.00	0.00	0.00
Provisions	0.00	0.00	0.00	0.00
Employee Benefit Obligation	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**

Notes To The Financial Statements (Continued)

c) Market risk

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

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

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

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

i. Foreign currency risk

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

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

Description		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2025			
Financial Assets	0.00	0.00	0.00
Investments	0.00	0.00	0.00
Cash	0.00	0.00	0.00
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	0.00	0.00	0.00
Borrowings	0.00	0.00	0.00
Net Foreign Currency Asset/(Liability)	**0.00**	**0.00**	**0.00**

Notes To The Financial Statements (Continued)

Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
2025			
Euro	10%	0.00	0.00
USD	10%	0.00	0.00
2024			
Euro	10%	0.00	0.00
USD	10%	0.00	0.00

ii. Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs 0.00 (2022: Kshs 0.00). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs 0.00 (2021 – Kshs 0.00).

Notes To The Financial Statements (Continued)

d) Capital risk management.

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

Description	FY2024/2025	FY2023/2024 (15 Months)
	Kshs	Kshs
Revaluation reserve	0.00	0.00
Revolving fund	0.00	0.00
Accumulated surplus	181,500,646	199,586,073
Total funds	181,500,646	**199,586,073**
Total borrowings	0.00	0.00
Less: cash and bank balances	(151,095,100)	(62,328,591)
Net debt/(excess cash and cash equivalents)	30,405,546	137,257,482
Gearing	17%	**69%**

29. Events after the reporting period

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

30. Ultimate and Holding Entity

The entity is a County Public Fund established by 0.00 Act *(state the legislation establishing the Fund)* under the Ministry of 0.00. Its ultimate parent is the County Government of 0.00.

31. 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)*
4.6	late submission of financial statements	*Kitui County Climate Change Fund expenditure was audited together with the executive expenditures for FY 2023/2024.*	resolved	12 months
4.2	inaccuracies in bank and cash balances	*We acknowledge the Auditors observation that there was misstatement of cash and cash equivalent by inclusion of unconditional development grants totaling to Kshs.128,909,882. However the same has been rectified in the Financial Statement by reclassifying the amount to receivable from non-exchange transaction.*	resolved	Same period
4.5	Unsupported Use of Goods and Services Expenses	*We acknowledge there was missing work ticket however the management has provided the missing work ticket for audit verification.*	resolved	Same period

Fund Manager/Accounting Officer – Kitui County Climate Change Fund

Date.....10/11/2025.....

Annex II: Inter-Fund Confirmation Letter

COUNTY GOVERNMENT OF KITUI

Tanathi Works Development Agency
Building,
Ground Floor,
P.O Box 33 – 90200
Kitui

Cell Phone: 0702615888/0702615444
0731717100
Email: environment@kitui.go.ke

MINISTRY OF ENERGY, ENVIRONMENT, CLIMATE CHANGE, FORESTRY, NATURAL AND MINERAL RESOURCES

The Kitui 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 Kitui County Climate Change Fund **as at 30th June 2025**

		Amounts Disbursed by Kitui County (Kshs 68,636,701) as at 30th June 2025				Amount Received by Kitui County Climate Change Fund (KShs) as at 30th June 2025 (E)	Differences (KShs) (F)=(D-E)
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Inter–Ministerial (C)	Total (D)=(A+B+C)		
FT2422889V4B	15-Aug-24	0.00	11,0.00,0.00	0.00	11,0.00,0.00	11,0.00,0.00	0.00
FT2516411R8K	13-Jun-25	0.00	28,818,350	0.00	28,818,350	28,818,350	0.00
FT25140M5SBH	20-May-25	0.00	28,818,350	0.00	28,818,350	28,818,350	0.00
Total		**0.00**	**68,636,701**	**0.00**	**68,636,701**	**68,636,701**	**0.00**

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

Head of Accountants department of beneficiary Fund:

Name Jennifer Musembi **Sign** ..... **Date** 10/11/2025

Annex III: Reporting of Climate Relevant Expenditures

S/N 0	PROJECT NAME	PROJECT DESCRIPTION	PROJECT OBJECTIVES	PROJECT ACTIVITIES					SOURCE OF FUNDS	IMPLEMENTING PARTNERS
					Q1	Q2	Q3	Q4		
1	Climate actions review	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties Township, kyangwithya east, kyangwithya west, mulango, miambani, yatta/kwavonza, kanyangi, kisasi, mbitini			X		CCIS GRANT	FLLoCA
2	Climate actions review	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties, nzambani, chuluni, voo/kyamatu, zombe/mwitika, mutitu/kaliku, endau/malalani, ikanga/kyatune, mutomo/kibwea, ikutha, athi, kanziku/simisi			X		CCIS GRANT	FLLoCA

3	Climate actions review	Review of Climate Actions for Wards in Mwingi North and Mwingi Central Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Mwingi North and Mwingi Central Sub Counties, Tharaka, Mumoni, Tseikuru, Ngomeni, Kyuso, Waita, Mwingi central, Nguni, Nuu, Mui			X		CCIS GRANT	FLLoCA
4	Climate actions review	Review of Climate Actions for Wards in Mwingi West and Kitui West Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Mwingi West and Kitui West Sub Counties, Kiomo/kyethani, Kyome/thaana, Migwani, Nguutani, Mutonguni, Kauwi, Kithumula/Kwamutonga, Matinyani			X		CCIS GRANT	FLLoCA
5	Projects identification	Identification of Climate Actions in Kitui Central and Kitui Rural	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Identification of Climate Actions in Kitui Central and Kitui Rural, Township, kyangwithya east, kyangwithya west, mulango, miambani, yatta/kwavonza, kanyangi, kisasi, mbitini			X		CCIS GRANT	FLLoCA

6	Projects identification	identification of climate actions – kitui east and kitui south sub counties	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	identification of climate actions – kitui east and kitui south sub counties, nzambani, chuluni, voo/kyamatu, zombe/mwitika, mutitu/kaliku, endau/malalani, ikanga/kyatune, mutomo/kibwea, ikutha, athi, kanziku/simisi			X		CCIS GRANT	FLLoCA
7	Projects identification	Identification of Climate Actions in Mwingi North and Mwingi Central	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Identification of Climate Actions in Mwingi North and Mwingi Central, Tharaka, Mumoni, Tseikuru, Ngomeni, Kyuso, Waita, Mwingi central, Nguni, Nuu, Mui			X		CCIS GRANT	FLLoCA
8	Projects identification	Identification of climate actions – mwingi west and kitui west sub counties	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Identification of climate actions – mwingi west and kitui west sub counties, Kiomo/kyethani, Kyome/thaana, Migwani, Nguutani, Mutonguni, Kauwi, Kithumula/Kwamutonga, Matinyani					CCIS GRANT	FLLoCA

9	Community Engagement on drafting of Kitui County Climate Change Bill,2025	Focused group discussion at sub-county level	Developed Kitui County Climate Change Bill,2025	One (1) Bill Developed				X	CCIS GRANT	FLLoCA
9	capacity building apiculture farmers on ecosystem protection through bee farming	capacity building apiculture farmers on ecosystem protection through bee farming	capacity building apiculture farmers on ecosystem protection through bee farming miambani, ikutha and athi	capacity building apiculture farmers on ecosystem protection through bee farming miambani, ikutha and athi		X			CCRI GRANT	FLLoCA
10	capacity building pasture farmers on pasture post-harvest	capacity building pasture farmers on pasture post-harvest	capacity building pasture farmers on pasture post-harvest ngomeni, nuu, nguni, waita, kanziku, ikutha, athi, zombe, nzambani, voo	capacity building pasture farmers on pasture post-harvest ngomeni, nuu, nguni, waita, kanziku, ikutha, athi, zombe, nzambani, voo		X			CCRI GRANT	FLLoCA
11	Supporting apiculture farmers in hives installation	Supporting apiculture farmers in hives installation	Supporting apiculture farmers in hives installation Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,	Supporting apiculture farmers in hives installation Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,		X			CCRI GRANT	FLLoCA

12	sensitization on livestock groups identification for goat improvement and vaccination support	sensitization on livestock groups identification for goat improvement and vaccination support	sensitization on livestock groups identification for goat improvement and vaccination support ngomeni, ikutha	sensitization on livestock groups identification for goat improvement and vaccination support ngomeni, ikutha		X			CCRI GRANT	FLLoCA
13	hives installation sites identification,	hives installation sites identification,	hives installation sites identification, Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi	hives installation sites identification, Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi		X			CCRI GRANT	FLLoCA
14	community sensitization on effects of human activities on apiculture development	community sensitization on effects of human activities on apiculture development	community sensitization on effects of human activities on apiculture development Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,	community sensitization on effects of human activities on apiculture development Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,		X			CCRI GRANT	FLLoCA
15	sensitization on livestock groups identification for goat improvement	sensitization on livestock groups identification for goat improvement	sensitization on livestock groups identification for goat improvement and vaccination support	sensitization on livestock groups identification for goat improvement and vaccination support voo/kyamatu,		X			CCRI GRANT	FLLoCA

	and vaccination support	and vaccination support	voo/kyamatu, zombe/mwitika,	zombe/mwitika,						
16	Sand dams inspection	Sand dams inspection	Sand dams inspection Kanyangi, Matinyani, Kithumula Kwa Mutonga, Endau Malalani, Voo Kyamatu, Kyome/Thaana, Mutha, Nguutani, Mutonguni, Mbitini, Migwani, Kivou,Ngomeni	Sand dams inspection Kanyangi, Matinyani, Kithumula Kwa Mutonga, Endau Malalani, Voo Kyamatu, Kyome/Thaana, Mutha, Nguutani, Mutonguni, Mbitini, Migwani, Kivou,Ngomeni		X			CCRI GRANT	FLLoCA
17	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at ward level All Wards	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at ward level All Wards		X			CCRI GRANT	FLLoCA

	unresolved grievancies at ward level	ward level								
18	Updating of Sand dam Projects to KOBO toolbox	Updating of Sand dam Projects to KOBO toolbox	Updating of Sand dam Projects to KOBO toolbox Ikanga/kyatune, Mutha, Mutitu/kaliku, Zombe/mwitika, Endau/malalani, Voo/kyamatu, Nzambani, Mbitini, Matinyani, Yatta/kwa vonza, Kanyangi, Kithumula/kwa mutonga, Mutonguni, Nguutani, Kyome/thaana, Migwani, Kivou, Nguni, Tharaka, Ngomeni	Updating of Sand dam Projects to KOBO toolbox Ikanga/kyatune, Mutha, Mutitu/kaliku, Zombe/mwitika, Endau/malalani, Voo/kyamatu, Nzambani, Mbitini, Matinyani, Yatta/kwa vonza, Kanyangi, Kithumula/kwa mutonga, Mutonguni, Nguutani, Kyome/thaana, Migwani, Kivou, Nguni, Tharaka, Ngomeni		X			CCRI GRANT	FLLoCA

19	Sand dams projects visit for status verification, post-rains	Sand dams projects visit for status verification, post-rains	Sand dams projects visit for status verification, post-rains Nzambani, Ikanga/kyatune, Mutha, Voo/kyamatu, Zombe/mwitika, Endau/malalani, Mutitu/kaliku, Mbitini, Yatta/kwa vonza, Kanyangi,Matinyani, Kithumula/kwa mutonga, Mutonguni, Kyome/thaana, Nguutani, Migwani, Kivou, Nguni, Tharaka, Ngomeni	Sand dams projects visit for status verification, post-rains Nzambani, Ikanga/kyatune, Mutha, Voo/kyamatu, Zombe/mwitika, Endau/malalani, Mutitu/kaliku, Mbitini, Yatta/kwa vonza, Kanyangi,Matinyani, Kithumula/kwa mutonga, Mutonguni, Kyome/thaana, Nguutani, Migwani, Kivou, Nguni, Tharaka, Ngomeni		X			CCRI GRANT	FLLoCA
20	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox Mutha, Mutitu/kaliku, Endau/malalani, Nuu, Mui	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox Mutha, Mutitu/kaliku, Endau/malalani, Nuu, Mui		X			CCRI GRANT	FLLoCA

21	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni		X			CCRI GRANT	FLLoCA

22	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni			X		CCRI GRANT	FLLoCA
23	Development of E-User Interface Grievance Redress Mechanism Online Tool	Development of E-User Interface Grievance Redress Mechanism Online Tool	Development of E-User Interface Grievance Redress Mechanism Online Tool HQ	Development of E-User Interface Grievance Redress Mechanism Online Tool HQ			X		CCRI GRANT	FLLoCA

24	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka-Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka-Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka-Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells Kyangwithya west,Tseikuru & Muumoni	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka-Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells Kyangwithya west,Tseikuru & Muumoni			X		CCRI GRANT	FLLoCA
25	Environmental and Social Monitoring of Sand dams, Apiculture & Forest Management Projects	Environmental and Social Monitoring of Sand dams, Apiculture & Forest Management Projects	Environmental and Social Monitoring of Sand dams, Apiculture & Forest Management Projects Mwingi Central Kiomo/Kyethani Miambani Ikutha/Kasaala Athi Mutha Mutitu/Kaliku Endau/malalani Mui Nuu	Environmental and Social Monitoring of Sand dams, Apiculture & Forest Management Projects Mwingi Central Kiomo/Kyethani Miambani Ikutha/Kasaala Athi Mutha Mutitu/Kaliku Endau/malalani Mui Nuu			X		CCRI GRANT	FLLoCA

26	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu			X		CCRI GRANT	FLLoCA
27	Updating of apiculture and pasture projects to Kobo toolbox	Updating of apiculture and pasture projects to Kobo toolbox	Updating of apiculture and pasture projects to Kobo toolbox Kanziko/simisi, Athi, Ikutha, Nzambani, Zombe, Voo, Nuu, Nguni, Miambani, Waita, Mwingi, Kiomo/Kyethani, Ngomeni	Updating of apiculture and pasture projects to Kobo toolbox Kanziko/simisi, Athi, Ikutha, Nzambani, Zombe, Voo, Nuu, Nguni, Miambani, Waita, Mwingi, Kiomo/Kyethani, Ngomeni			X		CCRI GRANT	FLLoCA
28	Distribution of honey harvesting gears	Distribution of honey harvesting gears	Distribution of honey harvesting gears Athi	Distribution of honey harvesting gears Athi			X		CCRI GRANT	FLLoCA

29	Construction of sand dam at Kiteti Kwa Malombe	Construction of sand dam at Kiteti Kwa Malombe	Construction of sand dam at Kiteti Kwa Malombe Kauwi	Construction of sand dam at Kiteti Kwa Malombe Kauwi			X		CCRI GRANT	FLLoCA
30	Construction of sand dam at Munyuni	Construction of sand dam at Munyuni	Construction of sand dam at Munyuni Chuluni	Construction of sand dam at Munyuni Chuluni			X		CCRI GRANT	FLLoCA
31	Construction of sand dam at Muvuko kwa Nduva	Construction of sand dam at Muvuko kwa Nduva	Construction of sand dam at Muvuko kwa Nduva Kanziku/Simisi	Construction of sand dam at Muvuko kwa Nduva Kanziku/Simisi			X		CCRI GRANT	FLLoCA
32	Tulia-Kangenge pipeline extension	Tulia-Kangenge pipeline extension	Tulia- Kangenge pipeline extension Mutonguni	Tulia- Kangenge pipeline extension Mutonguni			X		CCRI GRANT	FLLoCA
33	Training 20 pasture group on pasture post harvest handling techniques	Training 20 pasture group on pasture post harvest handling techniques	Training 20 pasture group on pasture post harvest handling techniques Respective wards	Training 20 pasture group on pasture post harvest handling techniques Respective wards			X		CCRI GRANT	FLLoCA
34	Farmers Capacity Building on Landscape Conservation through Pasture Growing	Farmers Capacity Building on Landscape Conservation through Pasture Growing	Farmers Capacity Building on Landscape Conservation through Pasture Growing Respective wards Ngomeni, Nuu, Nguni, Waita,	Farmers Capacity Building on Landscape Conservation through Pasture Growing Respective wards Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo			X		CCRI GRANT	FLLoCA

			Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo							
35	project management committees' engagement and feedback -20 sand dams in 20 wards	project management committees' engagement and feedback -20 sand dams in 20 wards	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka			X		CCRI GRANT	FLLoCA

36	PMCs engagement on pasture development and feedback	PMCs engagement on pasture development and feedback	PMCs engagement on pasture development and feedback Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo	PMCs engagement on pasture development and feedback Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo			X		CCRI GRANT	FLLoCA
37	Community capacity needs assessment on management of ecosystem restoration projects – (a)river ecosystems and (b)forests ecosystems	Community capacity needs assessment on management of ecosystem restoration projects – (a)river ecosystems and (b)forests ecosystems	Community capacity needs assessment on management of ecosystem restoration projects – (a)river ecosystems and Ngomeni, Nguni, kivou, kyome, nguutani, kanyangi, endau, mutitu, mutha, yatta (b)forests ecosystemsmutha, endau, mutitu, nuu, mui	Community capacity needs assessment on management of ecosystem restoration projects – (a)river ecosystems and Ngomeni, Nguni, kivou, kyome, nguutani, kanyangi, endau, mutitu, mutha, yatta (b)forests ecosystemsmutha, endau, mutitu, nuu, mui			X		CCRI GRANT	FLLoCA
							X		CCRI GRANT	FLLoCA
38	Community capacity needs assessment on management	Community capacity needs assessment on management of water projects	Community capacity needs assessment on management of water projects Tseikuru, mumoni,	Community capacity needs assessment on management of water projects Tseikuru, mumoni, kyangwithya west			X		CCRI GRANT	FLLoCA

	of water projects		kyangwithya west							
39	Community capacity needs assessment on management of apiculture projects	Community capacity needs assessment on management of apiculture projects	Community capacity needs assessment on management of apiculture projects Athi, ikutha, miambani, kiomo, mwingi central	Community capacity needs assessment on management of apiculture projects Athi, ikutha, miambani, kiomo, mwingi central			X		CCRI GRANT	FLLoCA
40	Feasibility study and design surveys	Feasibility study and design surveys	Feasibility study and design surveys Waita, kyangwithya west	Feasibility study and design surveys Waita, kyangwithya west			X		CCRI GRANT	FLLoCA
41	Procurement of honey harvesting gears	Procurement of honey harvesting gears	Procurement of honey harvesting gears Ikutha	Procurement of honey harvesting gears Ikutha			X		CCRI GRANT	FLLoCA
42	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges CCU	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges CCU			X		CCRI GRANT	FLLoCA

43	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu			X		CCRI GRANT	FLLoCA
44	project management committees' engagement and feedback -20 sand dams in 20 wards	project management committees' engagement and feedback -20 sand dams in 20 wards	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni,	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka			X		CCRI GRANT	FLLoCA

			tharaka							
45	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management Rmutha, Endau/Malalani, Mutito/Kaliku, Mui, Nuu	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management Rmutha, Endau/Malalani, Mutito/Kaliku, Mui, Nuu			X		CCRI GRANT	FLLoCA
46	Construction of Nzeeu Mosa Sub-surface dam	Construction of Nzeeu Mosa Sub-surface dam	Construction of Nzeeu Mosa Sub-surface dam Kisasi	Construction of Nzeeu Mosa Sub-surface dam Kisasi			X		CCRI GRANT	FLLoCA
47	Training on IPSAs	Training on IPSAs	Training on IPSAs	Training on IPSAs			X		CCRI GRANT	FLLoCA

48	Site visits of Sand dam Projects for Updating of the KOBO Toolbox	Site visits of Sand dam Projects for Updating of the KOBO Toolbox	Site visits of Sand dam Projects for Updating of the KOBO Toolbox Chuluni, Kyangwithya West, Kanziku/Simisi, Kisasi, kauwi,Waita	Site visits of Sand dam Projects for Updating of the KOBO Toolbox Chuluni, Kyangwithya West, Kanziku/Simisi, Kisasi, kauwi,Waita				x	CCRI GRANT	FLLoCA
49	M&E of sumpwell projects for KOBO Toolbox update	M&E of sumpwell projects for KOBO Toolbox update	M&E of sumpwell projects for KOBO Toolbox update vKyangwithya West, Mutonguni, Muumoni, Tseikuru	M&E of sumpwell projects for KOBO Toolbox update vKyangwithya West, Mutonguni, Muumoni, Tseikuru				x	CCRI GRANT	FLLoCA
50	Capacity building of M&E , Environmental & Social safeguards, Grievances Redress Mechanism Officers	Capacity building of M&E , Environmental & Social safeguards, Grievances Redress Mechanism Officers	Capacity building of M&E , Environmental & Social safeguards, Grievances Redress Mechanism Officers CCU	Capacity building of M&E , Environmental & Social safeguards, Grievances Redress Mechanism Officers CCU				x	CCRI GRANT	FLLoCA
51	Training on management skills	Training on management skills	Training on management skills CCU	Training on management skills CCU				x	CCRI GRANT	FLLoCA

52	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems kanziko, kisasi, ikanga, mbitini, chuluni, nzambani, kithumula, matinyani, migwani	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems kanziko, kisasi, ikanga, mbitini, chuluni, nzambani, kithumula, matinyani, migwani				x	CCRI GRANT	FLLoCA

Annex IV: Reporting on Disaster Management Expenditure

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