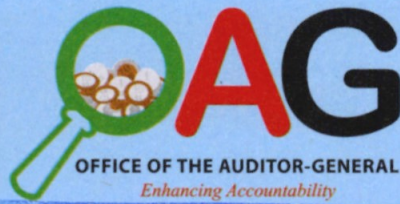


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	14 APR 2026
	DAY. Tuesday
TABLED BY:	Hon. Naomi Wago, CBS, MP (Deputy Majority Whip)
CLERK-AT THE-TABLE:	Inzofu Mwale, Hsc

REPORT

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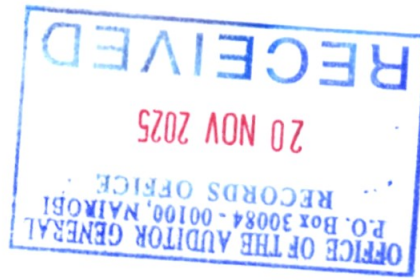
OF

THE AUDITOR-GENERAL

ON

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE

FOR THE YEAR ENDED 30 JUNE, 2025



NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)

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

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

National Environmental Complaints Committee

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



Table of Contents

1. Acronyms and Definition of Key Terms	ii
2. Key Entity Information and Management.....	iii
3. Committee Members.....	vi
4. Management Team	xii
5. Chairman's Statement	xiv
6. Report of the Committee Secretary	xv
7. Management Discussion and Analysis	xvii
8. Corporate Social Responsibility Statement / Sustainability	xxi
9. Report of the Directors	xxiv
10. Statement of Directors' Responsibilities	xxv
11. Report of the Auditor-General for the Financial Statements of National Environmental Complaints Committee	xxvi
12. Statement of Financial Performance for the year ended 30 June 2025	1
13. Statement of Financial Position as at 30 June 2025	2
14. Statement of Changes in Net Assets for the year ended 30 June 2025.....	3
15. Statement of Cash Flows for the year ended 30 June 2025.....	4
16. Statement of Comparison of Budget and Actual amount for the year ended 30 June 2025.....	5
17. Notes to the Financial Statements.....	6
18. Appendices.....	23

1. Acronyms and Definition of Key Terms

A: Acronyms

AIE	Authority to incur expenditure
CFO	Chief finance Officer
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
KWS	Kenya Wildlife Service

2. Key Entity Information and Management

(a) Background information

The National Environmental Complaints Committee (NECC), herein referred to as the Committee, is established under Sections 31 to 36 of the Environmental Management and Co-ordination Act, 1999. It was formerly known as the Public Complaints Committee but was renamed when the law was amended in 2015 (EMCA (Amendment) 2015). The first Committee was formally constituted and launched by the then Minister in August 2001. The Committee started full operations in January 2003. Its mandate is to investigate allegations or complaints regarding the condition of the environment in Kenya, or on its own motion, suspected cases of environmental degradation. NECC is domiciled in Kenya and its offices are in Bellevue area in Nairobi. It is an important institution in the assessment of the condition of the environment in Kenya. It plays an important role in the facilitation of alternative dispute resolution mechanisms relating to environmental matters. NECC makes recommendations to the Cabinet Secretary and thus contributes significantly to the formulation and development of environmental policy.

(b) Principal Activities

The principal activity of the National Environmental Complaints Committee is to conduct in-depth investigation of any allegations against any person in relation to the condition of the environment in Kenya or on its own motion; any suspected case of environmental degradation. Further, parliament through Section 32 of EMCA mandates NECC to: prepare and submit to the Cabinet Secretary periodic reports of its activities which report shall form part of the annual report on the state of the environment; undertake Public Interest Litigation (PIL) on behalf of the citizens in environmental matters and to perform such other functions and exercise such powers as may be assigned to it by the Cabinet Secretary.

Vision: To be the leading environmental ombudsman in Africa

Mission: To facilitate access to environmental justice to the public by providing a forum for expeditious and affordable environmental conflict resolution and to contribute to environmental policy development.

(c) Key Management

The Committee's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Board of Directors	Hon. Godana Doyo
2.	Accounting officer/Secretary to the Board	Mary Njogu
3.	Head of Administration	Rodney Omari
4.	Head of Finance	Mr. Duncan Kombo

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Secretary to the Committee	Mary Njogu
2.	Head of Administration	Rodney Omari
3.	Head of Finance	Mr. Duncan Kombo

(e) Fiduciary Oversight Arrangements

Committee Members

1. Chairperson
2. Five (5) independent Directors
3. Secretary to the Committee

Committee Members

The Board has three (3) Committees with specific delegated authorities. These are the Board Audit & Human Resource Committee, the Budget & Finance Committee and Investigation & Public Interest Committee. The respective Chairpersons present their reports to the Board at each scheduled meeting. The composition of each committee is shown below;

Audit & Human Resource Committee

1. Otuomo Nairuko – Chairman
2. Rodney Omari
3. Susan Mwangi

Budget & Finance Committee

1. Stephen Muli – Chairman
2. Mary Njogu
3. Duncan Kombo

Investigation & Public Interest Committee

1. Earnest Kioko – Chairman
2. Brian Onderi
3. Dancan Mbugua

(f) Entity Headquarters

National environmental Complaints Committee Headquarters
P. O. Box 36256 - 00200
Bellevue Area, Popo Road
off Mombasa Road DRSRS
Building
Nairobi, KENYA

(g) Entity Contacts

Telephone (254) 0202405782
Email: info@necc.go.ke
Website: www.necc.go.ke
Hotline: [0722510510](tel:0722510510)

(h) Entity Bankers

Kenya Commercial Bank KCB Capital Hill Branch
P. O. Box 69695 – 00400
Nairobi, KENYA

(i) Independent Auditor

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

(j) Principal Legal Adviser

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

3. Committee Members

	<p><u>Education</u> Master of Laws, Murdoch University, Western Australia Bachelor of Laws, University of Nairobi Diploma in Law, Kenya School of Law Certificate, Human Rights and Public Administration, Glasgow Certificate, Corporate Governance, Institute of Corporate Governance Certificate, African Programme on Land and Natural Resources</p> <p>Member, Kenya Law Society</p> <p><u>Work Experience</u> Chairman, NECC, Environmental Ombudsman Served as the first Governor of Isiolo County (2013-2017) He was Innovation Coordinator at the ASeTTS, Perth, Western Australia (2009-2012) Chairman, Board of Directors, MTRH (2018-2020) Served as Commissioner, Kenya National Commission on Human Rights (2003-2007) Delegate, Kenya National Constitutional Conference (2001-2003) Fellow, International Visitor Leadership Program 2005 (USA) Fellow, Chevening Scholarships Programme, 2007, Glasgow University (Scotland) Director Legal Programme, Kenya Pastoralists Forum, 1997-98 Executive Director, Northern Legal Resources Centre, 2000-2001</p>
<p>Hon. Godana Doyo Chairperson</p>	



Mary Njogu
Committee Secretary

Education

MPhil – Guidance and Counselling, Moi University
Bachelor of Education (Arts) Moi University
Diploma in Education, Siriba Teachers College
K.A.C.E (A” Level Cert) Uasin Gishu High School
KCSE (Level certificate) Loreto Matunda

Certificates

Environmental Management Program -Galilee International
Management Institute, Israel.
Environmental Impact Assessment/ Environmental Audit –
University of Eldoret
Renewable energy Planning training – UNIDO initiative

Work Experience

2013 – 2022: County Executive Committee Member,
Environment, Water, Natural Resources, Climate
Change, Tourism and Wildlife Management.
2013 – 2022: County Executive Committee Member, Uasin
Gishu Environment, Energy, Water and Natural Resources.
2009 – 2013: Lecturer, The Catholic University of East Africa Gaba
Campus – Eldoret
2009 – 2013: Campus Counsellor, Catholic University of Eastern
Africa Gaba Campus, Eldoret

Teacher and Deputy Principal in several schools in Uasin Gishu
County, notably, Wareng High School and Moi University
Secondary School

National and International Initiatives (Partnerships)

Norrkoping Municipality (Sweden) on waste management and
waste water
Arvica Municipality (Sweden) on clean water provision
USAID – Dai peace building and conflict transformation
Clarion on gender mainstreaming in secondary schools
New hope women group on women empowerment
Kenya Red Cross on disaster management



**Ernest Mutinda Kioko, HSC
Committee Member**

Education

Masters in International Studies (MA.IS), University of Nairobi. Undertaking my project.
Postgraduate Diploma, Kenya School of Law. 2012.
Bachelor of Laws (LL. B), Moi University. 2010.

Professional Qualifications



Senior Management Course at Kenya School of Management, Kabete 2019.
Trial Advocacy Skills Course by Lawyers without Borders.
Introduction to Arbitration & ADR Certificate, Chartered Institute of Arbitrators, Kenya. 2016.

Work Experience

Office of the Attorney General | Senior State Counsel 2014 – Present
Kiai Nuthu & Co Advocates | Associate Advocate 2013 July – 2013 December
J.W Wambua & Co Advocates | Pupillage January 2012 – December 2012



Professional Membership

Law Society of Kenya.
Chairperson-Board of Management, Maiani Primary School

	<p>Education 2016 – 2018: Maasai Mara University</p> <ul style="list-style-type: none"> • Bachelor Degree - Second Class Honour • Business Management - Specialized in Purchasing & Supplies Management <p>2014 – 2015: Maasai Mara University</p> <ul style="list-style-type: none"> • Diploma in - Business management - Credit <p>2005 – 2009: Eldoret Polytechnic College</p> <ul style="list-style-type: none"> • Diploma in Pharmacy- Pass <p>2001 – 2004: Olchekut Supat Apoatolic Sec. School</p> <ul style="list-style-type: none"> • Kenya Certificate of Secondary Education <p>5. 1992 – 2000: Entasekera Primary School</p> <ul style="list-style-type: none"> • Kenya Certificate of Primary Education <p>Work Experience April 2014 – 2017: Office Manager/Personal Assistant at The Women Rep. Office at Narok County 2013 – 2017: Chairperson Of National Uwezo Fund - Narok . South Sub-County 1st July 2022: Loita High School- Chairperson 2017 – 1st July 2022: Board Member of Loita High School December 2019 To Date: Secretary of Entasekera Land Adjudication Section Jan 2010 – 1st April 2014: Narok Pharmaceutical Stores: Operation Manager</p> <p>Professional Membership Chairperson of National Uwezo Fund - Narok. South Sub-County Loita High School- Chairperson Board Member of Loita High School</p>
	<p>Environment, Health, Safety & Sustainability Professional</p> <p>Professional Training ESG Awareness Certificate Energy Auditing Business Audit Methodology HSE Development Course Skills Review Training on HSE OHSAS 18001 Lead Auditor Training Health Risk Assessment TPM Instructor Course NEBOSH Certificate Course</p> <p>Professional Experience British American Tobacco Plc Ltd June 2008 - Present: Area Sustainability Manager-East and Southern Africa Shell Oil Limited - May 2004-Jun 2008: Regional Health,</p>

William Otumoi Nairuko
Committee Member
(September 2023 – Present)


Eng. Stephene Muli Muia
Committee Member
(September 2023 – Present)

	<p>Safety, Security and Environment Manager -East Africa Unilever East Africa Limited Jan 1996-May 2004: Regional Environment, Safety and Services Engineer - East Africa</p> <p>Professional Membership Board Member and Vice-Chairman at KEPRO (Kenya Extended Producer Responsibility Organisation) 2020 Kenya Association of Manufacturers; member of the Environment Committee since 2011.</p>
 <p>Eng. Michael Shamku Committee Member (September 2023 – Present)</p>	<p>Education Post-graduate Diploma in Business Administration MSc Information Systems BSc Civil Engineering Relevant Training Attended Leading people and change Advanced Consulting Project Management Performance Improvement Through Benefits Realisation</p> <p>Work Experience Founder and CEO of Climate Group Africa (2019 – Current) Senior Manager, Performance Improvement Advisory Services, PricewaterhouseCoopers Technology Consultant for Government and Financial Services (2010 – 2019) Manager, Information Security, Co-operative Bank of Kenya (2004 - 2005) IT Manager, The Population Council (1998 – 2003) Professional Memberships Member, Project Management Insitute Member, International Institute of Business Analysis</p>
 <p>Brian Onderi Committee Member (</p>	<p>Education: Kenya School of Law 2016-2017- Diploma in Law & Articles of Pupillage- Qualified for admission to the Bar of Advocates. Admitted to the Bar on 2 nd February 2018 Catholic University of Eastern Africa 2012-2015- Bachelor of Laws Degree (LLB) Attained 2 nd Class Honours (Upper Division) and was conferred with an LLB Degree Certificate. Starehe Boys’ Centre & School 2008-2011- Kenya Certificate of Secondary Education (KCSE)</p> <p>Professional experience Kebris Law Advocates LLP 2024 – present- Managing Partner. Nchogu, Omwanza & Nyasimi Advocates</p>



National Environmental Complaints Committee
Annual Report and Financial Statements for the year ended 30 June 2025

	2018- 2023- Associate Advocate; 2016-2017- Kenya Electricity Generation Company 2014 Legal Intern at the Legal Department
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4. Management Team

Name of the Staff	Responsibility
 <p>Mary Njogu Committee Secretary</p> <p>Education</p> <ul style="list-style-type: none"> • MPhil – Guidance and Counselling, Moi University • Bachelor of Education (Arts) Moi University • Diploma in Education, Siriba Teachers College • K.A.C.E (A” Level Cert) Uasin Gishu High School • KCSE (Level certificate) Loreto Matunda <p>Certificates</p> <ul style="list-style-type: none"> • Environmental Management Program -Galilee International Management Institute, Israel. • Environmental Impact Assessment/ Environmental Audit – University of Eldoret • Renewable energy Planning training – UNIDO initiative <p>Work Experience</p> <ul style="list-style-type: none"> • 2013 – 2022: County Executive Committee Member, Environment, Water, Natural Resources, Climate Change, Tourism and Wildlife Management. • 2013 – 2022: County Executive Committee Member, Uasin Gishu Environment, Energy, Water and Natural Resources. • 2009 – 2013: Lecturer, The Catholic University of East Africa Gaba Campus – Eldoret • 2009 – 2013: Campus Counsellor, Catholic University of Eastern Africa Gaba Campus, Eldoret <p>Teacher and Deputy Principal in several schools in Uasin Gishu County, notably, Wareng High School and Moi University Secondary School</p>	<p>Accounting Officer /Secretary</p>

National Environmental Complaints Committee
Annual Report and Financial Statements for the year ended 30 June 2025

<p>National and International Initiatives (Partnerships)</p> <ul style="list-style-type: none"> • Norrkoping Municipality (Sweden) on waste management and waste water • Arvica Municipality (Sweden) on clean water provision • USAID – Dai peace building and conflict transformation • Clarion on gender mainstreaming in secondary schools • New hope women group on women empowerment • Kenya Red Cross on disaster management 	
 <p>Mr. Rodney M. Omari Senior Assistant Secretary BA from University of Nairobi PGDE - Egerton University PGD - Circulars and Green Economy DIU - Denmark Over 13 years" experience in Administration</p>	<p>Head of Administration</p>
 <p>Mr. Duncan Kombo Senior Accountant</p> <p>Education Background Kenya Polytechnic (CPA K) Computer Systems & operations - Kenya Polytechnic Performance Appraisal Systems (PAS) (K.S.M.S) KACE - Kangaru School KCE - Kangaru School</p> <p>Work Experience Office of the Auditor-General – Auditor Kenya Forest Services - Cashier</p>	<p>Head of Finance</p>

5. Chairman's Statement

The National Environmental Complaints Committee (NECC) was established under Section 31-36 of the Environmental Management and Co-ordination Act, 1999 with the mandate of investigating allegations or complaints regarding the condition of the environment in Kenya, or on its own motion, suspected cases of environmental degradation. This makes NECC, the Environmental Ombudsman. NECC prepares reports of its findings and recommendations thereon and submits the same to the Cabinet Secretary in charge of Environment. According to the Act, every person is entitled to a clean and healthy environment.

During this report period, NECC has managed to deliver on its mandate of investigating environmental complaints across the country. This has served to deliver environmental justice to several aggrieved parties whose environment has been impacted upon. This has also improved livelihoods of the citizens who have been suffering from the degradation, especially in aspects of pollution. This has led to improved health and wealth creation amongst the citizenry. Several disputes have also been resolved through alternative dispute resolution (ADR) mechanisms without necessarily ending up in court, saving on time and costs. NECC has also touched the lives of Kenyans through its corporate social responsibility by donating learning materials to schools, several tree planting activities and environmental clean-ups, in conjunction with its stakeholders.

Just like all other agencies, NECC faces some challenges in its endeavour to perform its functions. Though NECC recognizes that resources are never enough, its resources are low and barely sufficient to carry out its mandate bearing in mind that NECC has to investigate complaints from all the counties. This affects its ability to hire staff and provide area specific training for Committee Members and staff.

Going forward and to enhance the operation of NECC, there is need to recruit staff with specialized skills and ensure that funding of NECC be provided in accordance with Section 36

(2) of EMCA, 1999. The increased budgetary requirements in line with the expanded activities of NECC means that there is a need to expand sources of funding to cater for awareness creation activities and linkages, establish a data management system, provide adequate office space and equipment and undertake public interest litigation on behalf of the citizens. Additionally, NECC will seek new knowledge, collaboration and educational opportunities for members and staff to strengthen their capacity. It will also work closely with the Ministry of Environment and Forestry to ensure that documentation and publications are widely distributed to the general public for implementation.

The future of the NECC is bright and the Committee will be able to achieve much more in the coming days to ensure a clean and healthy environment for all.



HON. Godana Doyo
Chairman

6. Report of the Committee Secretary

NECC is established under Section 31 of the Environmental Management and Co-ordination Act, 1999 (No. 5 of 2015). According to Section 31 of the Act, the membership of NECC is drawn from key stakeholders in environmental management. The Committee consists of seven members headed by a Chairperson, who is appointed by the Cabinet Secretary and qualifies to be a judge of the Environment and Land Court of Kenya. Other members are; a representative of the Attorney General, a representative of the Law Society of Kenya, one person who has demonstrated competence in environmental matters to be nominated by the Council of Governors and who is the Secretary to the Committee, a representative of the business community and two members, appointed by the Cabinet Secretary for their active role in environmental management.

It is a Semi-Autonomous Government Agency (SAGA), operating independently with power to regulate its own procedure. It is established alongside NEMA, NETFUND and NET.

During this report period, NECC has managed to conduct investigations in 9 counties, being Nairobi, Kiambu, Machakos, Kirinyaga, Laikipia, Kericho, Homabay, Uasin Gishu and Bungoma. These are the counties where physical field investigations were conducted, with other complaints from other counties addressed administratively.

Several complaints were investigated, and they included complaints on solid waste management, poor effluent disposal, land use issues leading to land degradation, forest destruction, human settlement and Infrastructure issues affecting the environmental balance of an area, environmental disasters, pollution and waste management, public health, tourism and resultant environmental degradation, industrial development and trade issues in relation to the environment, energy production in relation to its effects on the environment, ozone layer protection, biotechnology and the environment, air and noise pollution, and loss of biodiversity.

The investigations have revealed some short comings on enforcement action, planning and regulatory frameworks and NECC has made recommendations on possible remedies to the above. The findings and recommendations for these investigations have been disseminated to NECC's stakeholders and when implemented, it will go a long way towards securing the environment in Kenya.

To enhance its effectiveness in delivering its mandate, NECC has sought the collaboration of other partners and development agencies. This will ensure continuous capacity building of Committee members and staff, as well as facilitation of the institution to reach more people across the country. This is necessary where NECC will capitalize on existing networks of its partners for awareness creation and publicity.

NECC has also embarked on making amendments of its regulations to include the mandate of Public Interest Litigation and generally updating the regulations to reflect the current state of NECC's operations. This has been achieved through involving legal experts in order to address the issues as per the law.

NECC has a significant role to play in the Bottom-up Economic Transformative Agenda (BETA) sectors in view of the nature of its role and involvement in national development.

National Environmental Complaints Committee
Annual Report and Financial Statements for the year ended 30 June 2025

The role of NECC as the Environmental Ombudsman provides an enabling environment and platform through which all stakeholders can be brought together to learn and to share their experiences on balancing between economic development, environmental protection and sustainability.

.....^{Mj}
Mary Njogu
Committee

Secretary

7. Management Discussion and Analysis

The following is our management discussions and analysis:

On 3rd April 2025, NECC conducted investigations into an abandoned construction site in Kitengela, Kajiado county

On 9th April 2025, NECC responded to a complaint regarding the construction of a car wash adjacent to a residential area at 24 Estate, Kirichwa Road in Kilimani Area, Nairobi City County.

From 12th to 15th May 2025, NECC conducted investigations in Kisumu, Kakamega, Kisii, Narok and Vihiga Counties. Under the leadership of the Chairman, Hon. Godana Doyo and Committee Member Mr. William Nairuko, NECC conducted investigations into the following complaints in Narok County:

1. Numerous car washes operating directly within River Narok, particularly along its central stretch. These unregulated operations pose significant threats to public health, aquatic life, and the riparian ecosystem, due to the direct discharge of oil, detergents, and other harmful chemicals into the river.
2. Unrehabilitated burrow pits left behind following sand harvesting activities.

In Kisii County, the investigative team led by Hon. Godana Doyo, Chairperson of the Committee, and Committee Member Mr. William Nairuko, undertook a series of engagements to address the following environmental concerns:

1. Land degradation allegedly resulting from the extraction of murram by Aztech Technology Ltd for road construction activities.
2. The unlicensed operations of companies engaged in the production of plywood, including ZHYUN Kenya Limited and Yuanchang Wood Industry. These entities were found to be emitting hazardous fumes into the environment, posing a risk to public health and ecological sustainability.

In Kisumu County, led by Committee Member Mr. Brian Onderi, the team undertook investigations into the following environmental concerns:

1. Discharge of effluent into River Kibos by Kibos Distillers Limited.
2. Unsustainable sand harvesting in Central Seme and Ang'ola Sub-Counties.

In Kakamega County, the investigative team led by Committee Member Mr. Ernest Kioko, HSC, conducted field inquiries into cases of unregulated gold mining activities in two key regions: Kakamega South (Ikolomani) and Kakamega East (Shinyalu).

This team then visited Vihiga County to address the following complaints:

1. Unregulated artisanal gold mining that poses significant environmental, health, and social challenges.
2. Sand harvesting activities taking place adjacent to Isaku Junior School. The extraction significantly compromised the safety and well-being of the students, as the school has lost its designated playing ground.

3. Land degradation caused by uncontrolled excavation activities for brick-making.

From the 19th to 21st May 2025, NECC conducted induction of all the new staff, which was done in Machakos County.

From the 27th to 29th May 2025, NECC conducted investigations in Baringo, Nyandarua, Nakuru, Nyeri and Laikipia Counties.

Under the leadership of Hon. Godana Doyo, the team responded to a series of environmental degradation complaints lodged by residents of Baringo County, that included:

1. Rampant mining activities leading to environmental degradation, notably the discharge of effluent into River Waseges from ruby gemstone processing operations in Baringo South.
2. Discharge of untreated wastewater into the open environment in Marigat Town.
3. Illegal dumping of solid waste within Marigat Town.
4. Poorly managed irrigation drainage systems in areas such as Block 4 and the L3 Extension irrigation schemes in Baringo South.

The team in Nyandarua County, led by Mr. Ernest Kioko, HSC, focused on key environmental concerns raised by members of the public, including:

1. Environmental degradation resulting from the discharge of factory effluent by Solo Cream Company, located in Njabini.
2. Air pollution attributed to the excessive use of pesticides by cereal shops in

Olkalau Town. In Nakuru County, this team addressed the following concerns:

1. A complaint regarding geothermal activities under Menengai Geothermal Project – Phase I (within the Menengai Caldera) and Phase II (on community and private land).
2. Allegations of improper discharge of wastewater and poor manure management by KENBRID Farms in Naivasha.
3. A follow-up on persistent air pollution concerns attributed to Tywood Company.

In Nyeri County, the team led by Eng. Stephen Muli made a follow-up on the Gikeu Dumpsite (Othaya Constituency). This site was previously investigated by the National Environmental Complaints Committee (NECC) in 2021, following complaints of solid waste accumulation originating from multiple towns, including Mukurwe-ini and Nyeri Town. Current findings indicate that the dumpsite is being properly managed. Ongoing improvements include the construction of a perimeter wall to enhance security and prevent access by unauthorized individuals.

In Laikipia County, the team led by Eng. Stephen Muli, conducted investigations into the following:

1. Discharge of Raw Sewage into Stormwater Drains – The absence of a functional sewerage system has led to direct discharge of untreated wastewater from residential apartments and commercial establishments into stormwater drains. This polluted water eventually flows into River Nanyuki, a vital water source for both livestock and human use in the downstream

areas of Northern Laikipia.

2. Encroachment of Riparian Land – Individuals occupying riparian zones have contributed to further pollution by discharging raw sewage directly into the river, compounding the water quality issues.
3. Car Wash Effluent Management – Many car wash operators in the area were found to be channeling untreated wastewater into open drains that lead into the river system.
4. Call for Immediate Action – Human rights activists emphasized the urgency of addressing these long-standing issues, some of which have been reported as early as 2023, citing the health and environmental implications for local communities.

On 5th June 2025, led by Hon. Godana Doyo and Ms. Mary Njogu, NECC joined other environmental stakeholders in celebrating the World Environmental Day that was held at Tharaka University; under the theme Plastic Pollution Ends With Me.

On 7th June 2025, Ms. Mary Njogu represented NECC at a medical camp held at the Kesses Health Facility, Kesses Sub-County, Uasin Gishu County. As part of the activities, a tree-planting exercise was conducted and discussions were held concerning the removal of asbestos roofing materials from the hospital.

On 12th June 2025, the NECC team of researchers attended a public forum in Kisaju, Kajiado County. The forum was in regard to a complaint of the proposed construction of a light industry on plot L.R. No. Kajiado/Kisaju/20737.

On 17th June 2025, under the leadership of Hon. Godana Doyo, Ms. Mary Njogu, Mr. Ernest Kioko, HSC and Mr. William Nairuko, NECC joined in marking the World Day to Combat Desertification and Drought held at the Kenyatta High School, Mwatate Sub-County, Taita Taveta County; under the theme ‘Restore the Land; Unlock the Opportunities.

In general, the complaints investigated can be summarized as;

Category of Complaints Investigated

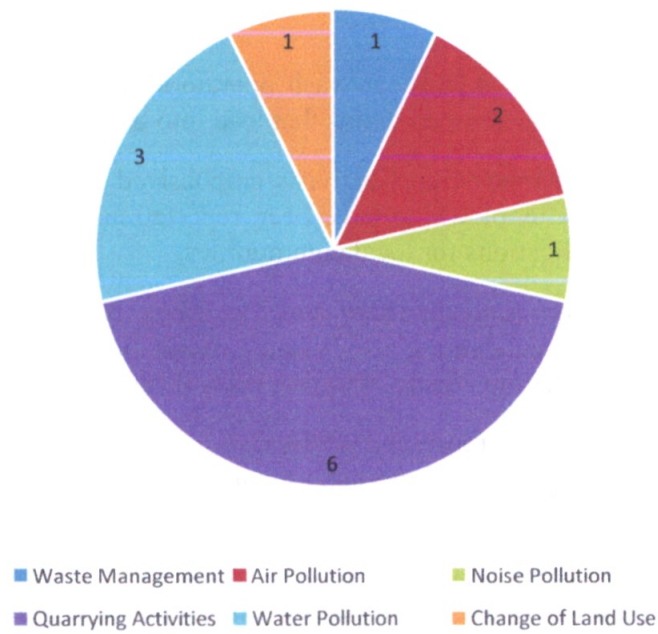


Figure 1: Pie chart indicating the complaints investigated during the reporting period

8. Corporate Social Responsibility Statement / Sustainability

NECC exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on NECC pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability Strategy and Profile

We strive to be innovative in way of operations so that we can sustain the budget allocated to us; and mitigate on operational risks and intern and external fraud; computer hacking e.t.c and catastrophic events.

2. Environmental Performance

The dynamic nature of the environment in which NECC operates poses numerous and complex challenges. NECC operates under the Ministry of Environment and Forestry (MEF). The MEF mandate is to protect, conserve and manage the environmental and forestry resources through exploitation for socio-economic development. The development aimed at eradication of poverty, improved living standards and ensuring that a clean environment is sustained now and in the future in line with the country's aspirations as outlined in Constitution of Kenya 2010 and Kenya Vision 2030.

The Third Medium Term Plan (MTP) of *Kenya Vision 2030* identifies the key policy actions and reforms as well as programmes and projects that the government intends to implement in the period 2018 – 2022 to achieve set national targets. In order to achieve these targets, the government has identified the —Big Four priority areas, namely food and nutrition, manufacturing, universal health care and development of affordable housing in which it intends to concentrate its efforts and resources. The table below indicates the role of NECC to achieve set national targets

NECC'S Role in MTP III

Flagship Project	Role of NECC
Waste management and pollution control	Investigate complaints on poor waste management Make recommendations for adoption of new waste management technologies Carry out awareness creation to the public on the 7Rs outlined in the solid waste management strategy Partner with the e-waste handling institutions on the disposal of E-waste Carry out awareness creation among counties on clustering and pool their resources together for effective waste management
Promotion and piloting of green energy	Carry out intensive public awareness campaigns on the importance of adoption of green energy technologies in all sectors
Water resource management programs	Collaborating with WRUAs for the purpose of conservation and protection of water resources against pollution and encroachment activities

Land reclamation	Investigate complaints received and by own motion on cases of land degradation as a result of illegal sand harvesting, mining, quarrying, deforestation and farming on hilltops, wetlands among others Make recommendations on proper land use planning, afforestation and re-afforestation, rehabilitation of quarry pits and land restoration
Rehabilitation of Urban Rivers	Investigate received and own motion complaints on pollution of urban rivers and urban agriculture, and make policy recommendations Participating in clean-up programs for urban rivers Undertake public interest litigation on behalf of citizenry on pollution of urban rivers
The Plastic Bags initiative	Investigate received complaints regarding use, manufacture and importation of plastic bags and make recommendations Awareness creation on environmentally friendly carrier and packaging bags Contribute in the formulation of policies on sound waste management Ensure compliance with the plastic bags ban
Water Harvesting and Storage programme	Investigate and make policy recommendations on complaints arising from dam construction To ensure compliance with environmental standards and regulations Awareness creation on water harvesting and storage methods
Integrated Regional Development Programme	Investigate and make policy recommendations on complaints arising from the multi-purpose dam projects Ensure compliance with the requisite legal frameworks Advocate for environmental conservation projects in areas covering mega projects
Strengthening Environmental Governance	Investigate and recommend practices that will lead to formulation of policies and legislation for best environmental governance
Forest Conservation and Management	Investigating cases of illegal logging and charcoal burning activities Carrying out tree planting activities with aim of achieving the 10% forest cover in the country Creating awareness on forest conservation Contributing to development of strategies of achieving the 10% forest cover Land use planning
Irrigation and Water Storage Programme	Make recommendations to county governments to support sustainable community water projects
	Carry out ADR on areas with conflicts on water resources

The National Environmental Complaints Committee faces challenges in its endeavour to perform its functions, namely:

- a) Delay in approval on implementation of NECC establishment plan
- b) Inadequate legislation to establish NECC independence.
- c) Operationalization of NECC staff below optimal
- d) Inadequate budgetary allocation to enable environmental investigations country wide.
- e) NECC lacks;
 - i. adequate office space and facilities;
 - ii. requisite equipment for air, noise, soil and water sampling for scientific testing and analysis;
 - iii. adequate number of vehicles to enhance mobility noting that investigations are carried out in the field.

The elevation of environmental rights into fundamental rights under Articles 42 and the right to quick and fair administrative action under Article 47 of the Constitution places a great responsibility on NECC to serve all citizens with urgency. The lack of facilitations as outlined above has inhibited NECC ability to meet its role and responsibilities in upholding environmental rights enshrined in the Constitution.

3. Employee Welfare

NECC undertakes to ensure that there is gender mainstreaming as captured in its performance contracts. There is strict observance of gender ratio in its recruitment and hiring. The process strives to be as transparent as possible with the inclusion of stakeholders and strives to ensure that there is continuous improvement in the process.

NECC has also developed career progression guidelines for its staff, with regular staff appraisal and renewal systems to boost its workforce.

At its premises, NECC observes the provisions of the Occupational Health and Safety Act, 2007 to ensure that its workers are safe at all times. The same has been trickled down to all cadres at the office during several trainings and sensitization workshops on safety.

4. Market Place Practices

NECC is committed to observe the provisions of the procurement process as outlined in its performance contract. In essence, NECC will observe responsible competition amongst its suppliers while ensuring that a minimum of 30% of value of goods and service procured is reserved for youth, women and people with disabilities (PWDs), at least 2% of the amount going to PWDs. NECC also will ensure that it prequalifies the registered groups as affirmative action and ensure that Youth, Women and persons with disabilities are given opportunities for quotation.

To facilitate responsible supply chain management, NECC commits to make prompt payments to its suppliers and honour its contracts. Additionally, NECC will ensure that 40% of procurement budget is on local products and services. This is aimed at ensuring the practice of good business practice is promoted in all its procurement process.

5. Community Engagements

To support and encourage environmental conservation amongst communities, NECC has been involved in several CSR activities during the report period, including; sensitization of staff and stakeholders on Covid 19 prevention and management and promotion of sanitation in all its activities.

9. Report of the Directors

The Director submits their report together with the audited financial statements for the quarter ended 30th June 2025 which show the state of the NECC affairs.

Principal activities

The Principal activity of NECC is to investigate the degradation of the environment. Its mission and vision are as follows;

Vision: To be the leading environmental ombudsman in Africa

Mission: To facilitate access to environmental justice to the public by providing a forum for expeditious and affordable environmental conflict resolution and to contribute to environmental policy development.

The principal activity of the National Environmental Complaints Committee is to conduct in-depth investigation of any allegations against any person in relation to the condition of the environment in Kenya or on its own motion; any suspected case of environmental degradation. Further, parliament through Section 32 of EMCA mandates NECC to: prepare and submit to the Cabinet Secretary periodic reports of its activities which report shall form part of the annual report on the state of the environment; undertake Public Interest Litigation (PIL) on behalf of the citizens in environmental matters and to perform such other functions and exercise such powers as may be assigned to it by the Cabinet Secretary.

Results

The results of the NECC for the year ended 30th June 2025 are set out on pages 1-6

Directors

The members of the Board of Directors who served during the period are shown on page (ii).

Dividends/Surplus remission

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. Or the NECC remitted Kshs zero (0). The NECC did not make any surplus during the reporting period and hence no remittance to the Consolidated Fund.

Auditors

The Auditor General is responsible for the statutory audit of the NECC in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Chairman

Date ... 18-11-2025

10. Statement of Directors' Responsibilities

Section 81 of the Public Finance Management Act, 2012 and EMCA Act 1999 (Amended 2015) requires the directors to prepare Financial Statement in respect of National Environmental Complaints Committee (NECC) which give a true and fair view of National Environmental Complaints Committee (NECC) as at the end of the year 30th June 2025 and operating results of NECC for the year ending 30th June 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 NECC; (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 NECC; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for NECC financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and EMCA Act 1999 (Amended 2015). The Directors are of the opinion that the NECC's financial statements give a true and fair view of the state of NECC's transactions as at 30th June 2025, and of NECC financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for NECC, which have been relied upon in the preparation of the NECC's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that NECC 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 NECC's financial statements were approved by the Board on 18 - 11 - 2025 and signed on its behalf by:



Chairman



Accountant

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE 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 National Environmental Complaints Committee set out on pages 1 to 23, which comprise of the statement of financial position as at 30 June, 2025, and the statement 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 National Environmental Complaints Committee as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance International Public Sector Accounting Standards (Accrual Basis) and comply with Environmental Management and Coordination (Amendment) Act, 2015 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 National Environmental Complaints Committee 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 equal amounts of Kshs.125,000,000 for final revenue budget and actual on comparable basis. However, the Committee spent Kshs.125,539,480 against actual receipts of Kshs.125,000,000 resulting to over-expenditure of Kshs.539,480 of the budget. Approval for the over-expenditure was not provided for audit review.

The over-utilization is an indication that the budget making processes and estimates were not realistic and the approval for the over expenditure was not provided for audit review.

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.

Unresolved Prior Year Issues

In the prior years' audit reports, several issues were raised under the Report on the Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Committee in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Lack of Segregation of Duties
2	2023/2024	Annual Board Workplan not Approved
3	2023/2024	Manual Accounting System

Other Information

The Management is responsible for the Other Information set out on page iii to xxv which comprise of Key Entity Information and Management, the Board of Directors, the Key Management Team, Chairman's statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives for the year, Corporate Governance Statement, Management Discussion and Analysis, Environment and Sustainability Reporting, Report of Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Committee'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, if 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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Lack of Segregation of Duties

The Finance Department was headed by a Head of Finance and assisted by casuals. The Head of Finance was responsible for initiating payments, executing payments, maintaining the cash books, preparing bank reconciliation statements, and posting entries in the ledger and preparing the financial statements. This setup contravenes the principle of segregation of duties and exposes the Committee to significant control risks.

In the circumstances, the effectiveness of internal controls in the department could not be confirmed.

2.0 Manual Accounting System

Management maintains its accounting records in a manual form which exposes the records to errors of omissions and commissions. Management indicated that it was in the process of procuring an accounting system. However, the system has not yet been procured.

In the circumstances, detection of errors, omissions, commissions and manipulations could not be confirmed and the Committee is exposed.

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 the Board of Directors

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

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

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

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

The Board of Directors are responsible for overseeing the Committee'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

02 December, 2025

12. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	5	125,000,000	136,000,000
Total revenue		125,000,000	136,000,000
Expenses			
Use of goods and services	6	17,873,942	34,146,074
Employee costs	7	6,861,901	11,612,808
Board Expenses	8	4,403,366	2,528,400
Committee Operational Expenses	9	94,334,781	87,904,488
Depreciation and amortization expense	10	554,107	741,669
Repairs and maintenance	11	2,065,490	1,006,050
Total expenses		126,093,587	137,939,489
Surplus/Deficit for the year		(1,093,587)	1,939,489

The notes set out on pages 15 to 21 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:

.....
Mj

Name: MARY NJOGU
Accounting Officer

Date 18-11-2025

.....
[Signature]

Name: DUNCAN KOMBO
Head of Finance
ICPAK M/No: 23310

Date 18-11-2025

.....
[Signature]

Name: HON-GODANA DOYO
Chairman of the Board

Date 18-11-2025

13. Statement of Financial Position as at 30 June 2025

	Notes	2034- 2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	12	498,800	1,038,281
Total Current Assets		498,800	1,038,281
Non-Current Assets			
Property, Plant and Equipment	13	2,254,807	2,808,914
Total Non- Current Assets		2,254,807	2,808,914
Total Assets (A)		2,753,607	3,847,194
Liabilities			
Current Liabilities			
Trade and Other Payables	14	604,000	604,000
Total Current Liabilities		604,000	604,000
Total Liabilities (B)		604,000	604,000
Net Assets (A-B)		2,149,607	3,243,194
Represented by:			
Reserves		2,149,607	3,243,194
Net Assets		2,149,607	3,243,194

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:

.....
Name MARY NJOGU

Accounting Officer

Date 18-11-2025

.....
Name DUNCAN KUMBO

Head of Finance

ICPAK Member Number:
23310

Date 18-11-2025

.....
Name HON. GODANA Doyo

Chairman of the Board

Date 18-11-2025

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

Description	Retained earnings	Total
	Kshs	Kshs
As at July 1, (2024)	3,243,194	3,243,194
Surplus/ deficit for the year	(1,093,587)	(1,093,587)
Capital/development grants received during the year	-	-
As at June 30, 2025	2,149,607	2,149,607
As at July 1, 2025	2,149,607	2,149,607

15. Statement of Cash Flows for the year ended 30 June 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	5	125,000,000	136,000,000
Total receipts		125,000,000	136,000,000
Payments			
Use of goods and services	6	17,873,942	34,146,074
Employee costs	7	6,861,901	11,612,808
Board Expenses	8	4,403,366	2,528,400
Committee Operational expense	9	94,334,781	87,904,488
Repairs and maintenance	11	2,065,490	1,006,050
Total payments		125,539,480	137,197,820
Net cash flows from/(used in) operating activities		(539,481)	(1,197,820)
Cash flows from investing activities			
Purchase of PPE and Intangible assets	13	-	(299,870)
Net cash flows from/(used in) investing activities		-	-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Net cash flows from financing Activities		-	-
Net increase/(decrease) in cash & Cash equivalents		(539,481)	(1,497,690)
Cash and cash equivalents at 1 July 2024		1,038,281	2,535,971
Cash and cash equivalents at 30 June 2025	12	498,800	1,038,281

16. Statement of Comparison of Budget and Actual amount for the year ended 30 June 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	A	B	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from Other Governments entities	125,000,000	-	125,000,000	125,000,000	0	100%
Total Income	125,000,000	-	125,000,000	125,000,000	0	100%
Expenses						
Use of Goods and Services	18,000,000	-	18,000,000	17,873,942	126,058	99%
Employee costs	7,000,000	-	7,000,000	6,861,901	138,099	98%
Board Expenses	4,500,000	-	4,500,000	4,403,366	96,634	98%
Committee Operational expenses	93,500,000		93,500,000	94,334,781	-834,781	101%
Repairs and Maintenance	2,000,000	-	2,000,000	2,065,490	-65,490	103%
Total Expenditure	125,000,000	-	125,000,000	125,539,480	-539,480	100%
Surplus for the period	-	-	-	-539,480		

17. Notes to the Financial Statements

1. General Information

NECC is established by and derives its authority and accountability from the Environmental Management and Coordination Act 1999. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Entity's principal activity is to hear and determine appeals from the decisions of NEMA, KFS, KWS and their committees.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying NECC's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of NECC. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i. New and amended standards and interpretations in issue 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	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p>
IPSAS 45- Property Plant and	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets,</p>

Standard	Effective date and impact:
Equipment	<p>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.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>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.</p>

Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

i. 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. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

Summary of Significant Accounting Policies (Continued)

ii) Revenue from exchange transactions

Rendering of services

The Entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

b) Budget information

The original budget for 2023/2024 was approved by the National Assembly on 15TH June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

NECC's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

c) Taxes

NECC is not subject to government taxes

d) 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

Summary of Significant Accounting Policies (Continued)

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.

e) 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. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Research and development costs

The *Entity* expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the *Entity* can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

Summary of Significant Accounting Policies (Continued)

g) 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:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) 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 NECC.

h) Provisions

Provisions are recognized when NECC 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 NECC 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.

i) Contingent liabilities

NECC 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.

j) Contingent assets

NECC 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 NECC 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.

k) Nature and purpose of reserves

NECC creates and maintains reserves in terms of specific requirements. Reserves which are retained earnings by NECC

l) Changes in accounting policies and estimates

NECC recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

m) Employee benefits Retirement benefit plans

NECC provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which NECC pays fixed contributions into a separate NECC (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)

n) Related parties

NECC regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the NECC, 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 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

2022/2023 comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements

5. Transfers from Other Government entities

Description	2024-2025	2023- 2024
	KShs	KShs
Unconditional Grants		
Operational Grant	125,000,000	136,000,000
Total Government Grants and Subsidies	125,000,000	136,000,000

6. Use of Goods and Services

Description	2024- 2025	2023- 2024
	Kshs	Kshs
Publicity	692,280	1,354,680
Audit Fees	290,000	290,000
Conferences and Delegations	3,286,780	16,732,833
Fuel and Oil	2,100,000	2,800,000
Insurance	301,189	132,449
Printing and Stationery	-	44,640
Supplies/Stores	2,534,525.00	728,370
Training	1,836,500	-
Telecommunication/ internet	240,120	702,000
Air Travel	1,951,275	1,339,088
Hospitality	4,641,273	10,022,014
Other General Expenses	0	0
Total	17,873,942	34,146,074

7. Employee Costs

Description	2024 -2025	2023- 2024
	Kshs	Kshs
Casuals Payment/top up/airtime	6,861,901	11,612,808
Interns Stipend	-	-
NHIF	-	-
NSSF	-	-
PAYE	-	-
Extraneous Allowance	-	-
Employee costs	6,861,901	11,612,808

8. Board Expenses

Description	2024 -2025	2023-2024
	Kshs	Kshs
Chairmans honoraria	-	889,000
Sitting Allowances	-	259,500
Board Expenses	4,403,366	1,379,900
Total	4,403,366	2,528,400

9. Committee Operational expenses

Description	2024 -2025	2023- 2024
	Kshs	Kshs
Travel and accommodation	94,334,781	
Other Expenses	-	87,904,488
Total	94,334,781	87,904,488

10. Depreciation and Amortization Expense

Description	2024 -2025	2023 -2024
	Kshs	Kshs
Property, plant and equipment	554,107	662,585
Total depreciation and amortization	554,107	662,585

11. Repairs and Maintenance

Description	2024 - 2025	2023- 2024
	Kshs	Kshs
Vehicles/Buildings/Equipment	2,065,490	1,006,050
Total Repairs and Maintenance	2,065,490	1,006,050

12. Cash and Cash Equivalents

Description	2024 -2025	2023 -2024
	Kshs	Kshs
Current Account	498,800	1,038,281
Total Cash And Cash Equivalents	498,800	1,038,281

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Current Account			

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
Kenya Commercial Bank	1103172972	498,800	1,038,281
Sub- Total		498,800	1,038,281
b) Others (Specify)			
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		498,800	1,038,281

13. Property, Plant and Equipment

Cost	Motor vehicles	Furniture and fittings	Computers	Total
	25%	12.5%	30%	Kshs
As At 1 July 2022	7,830,843	4,805,749	5,533,514	18,170,106
Additions	-		-	
Disposals	-	-	-	-
Transfers/Adjustments	-	-	-	-
As at 30th June 2023	7,830,843	4,805,749	5,533,514	18,170,106
Additions	-			
Disposals	-	-	-	-
Transfer/Adjustments	-	-	-	-
As at 30th June 2024	7,517,762	3,097,698	4,745,732	15,361,192
Depreciation And Impairment	78,270	213,506	262,331	554,107
As At 1 July 2023	7,517,762	3,097,698	4,745,732	15,361,192
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers/ Adjustments	-	-	-	-
As At 30th June 2024	7,517,762	3,097,698	4,745,732	15,361,192
Depreciation	78,270	213,506	262,331	554,107
Disposals	-	-	-	-
Impairment	-	-	-	-
Transfer/Adjustment	-	-	-	-
As at 30th June 2025	7,596,032	3,311,204	5,008,063	15,915,299
Net Book Values				
As at 30th June 2024	313,081	1,708,051	787,782	2,808,914
As at 30th June 2025	234,811	1,494,545	525,451	2,254,807

13 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Motor Vehicles, Including Motorcycles	7,830,843	7,596,032	234,811
Computers And Related Equipment	5,533,514	5,008,063	525,451
Office Equipment, Furniture, And Fittings	4,805,749	3,311,204	1,494,545
Total	18,170,106	15,915,299	2,254,807

14. (a) Trade and Other Payables

Description	2034-2025		2023- 2024	
	Kshs		Kshs	
Trade payables	604,000		604,000	
Total trade and other payables	604,000		604,000	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	290,000	48%	604,000	100%
1-2 years	314,000	52%	00	00%
Total (tie to above total)	604,000	100%	604,000	100%

14. (b) Current Provisions

Description	Other provision	Total
	Kshs	Kshs
Balance b/f	604,000	604,000
Additional provisions	290,000	290,000
Provision utilised	290,000	290,000
Total provisions year end	604,000	604,000

Notes to the Financial Statements (Continued)

15. Financial Risk Management

NECC's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. NECC'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. NECC does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. NECC's financial risk management objectives and policies are detailed below:

a. Credit risk

NECC 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 NECC's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

b. Market risk

NECC has put in place an internal audit function to assist it in assessing the risk faced by NECC 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 NECC'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. NECC'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 NECC's exposure to market risks or the way it manages and measures the risk.

i. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to NECC 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.

Government of Kenya

The Government of Kenya is the principal shareholder of NECC holding 100% of the NECC's equity interest. The Government of Kenya has provided full guarantees to all long- term lenders of NECC, both domestic and external.

Other related parties include:

- c. The Parent Ministry.
- d. Complaints committee
- e. Key management.
- f. Board of directors.

Description	2024 -2025	2023 -2024
	Kshs	Kshs
Transactions with related parties		
a) Grants /transfers from the government		
Grants from national govt	125,000,000	136,000,000
Total	125,000,000	136,000,000

16. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

18. Appendices

Appendix 1: Implementation Status of Auditor-General'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)
Audit Report 2018/2019	Lack of Draft IT strategic Plan	Done	Done	Nil
Audit Report 2023/2024	Lack of staff/no secretariat and no segregation of duties	1. Amend EMCA (see committee minutes)	EMCA amendment not recommended by cabinet, not approved	
Audit Report 2023/2024	Manual systems	Done	Done	

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CEO)

Date: 18-11-2025

Appendix 2: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Total Transfers during the Year
Ministry of Environment and Climate Change	02/09/2024	Recurrent	31,250,000	31,250,000	31,250,000
Ministry of Environment and Climate Change	24/10/2024	Recurrent	31,250,000	31,250,000	31,250,000
Ministry of Environment and Climate Change	22/01/2025	Recurrent	31,250,000	31,250,000	31,250,000
Ministry of Environment and Climate Change	17/04/2025	Recurrent	31,250,000	31,250,000	31,250,000
Total			125,000,000	125,000,000	125,000,000

Head of accounting unit
Ministry of Environment, Climate Change & Forestry

Sign. 

Date.. 18-11-2025

Head of finance
National Environmental Complaints Committee

Sign. 

Date.....