

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL ENVIRONMENT
MANAGEMENT AUTHORITY

FOR THE YEAR ENDED

30 JUNE, 2025

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 11 MAR 2026

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NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

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)**

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1. Acronyms and Definition of Key Terms

A: Acronyms

AEHPMP	Africa Environmental Health and Pollution Management Project
AIA	Appropriations in Aid
BeTA	Bottom-Up Economic Transformation Agenda
COP	Conference of the Parties
CSR	Corporate Social Responsibility
EIA	Environment Impact Assessment
EMCA	Environmental Management and Co-ordination Act
EPR	Extended Producer Responsibility
GCF	Green Climate Fund
GEF	Global Environment Facility
GHG	Green House Gases
IPSAS	International Public Sector Accounting Standards
JICA	Japan International Cooperation Agency
KEPI	Kenya National Environmental Performance Index
MEAs	Multilateral Environmental Agreements
MDA	Ministries Departments and Agencies
NEMA	National Environment Management Authority
NIE	National Implementing Entity
SoE	State of Environment
UNFCCC	United Nations Framework Climate Change Convention

B: Definition of Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

The National Environment Management Authority (NEMA) is established under the Environmental Management and Co-ordination Act No. 8 of 1999 as a State Corporation in the Ministry of Environment, Climate Change and Forestry. This principal Act was amended in 2015 and published as Environmental Management and Co-ordination Act, Cap 387 of the Laws of Kenya. The Authority exists to exercise general supervision and co-ordination over all matters relating to the environment and to be the principal instrument of Government in the implementation of all policies relating to the environment in Kenya. The Ministry of Environment, Climate Change and Forestry is responsible for the general policy and strategic direction of the Authority. The Authority has 47 County Officers and 8 Regional offices across the country.

(b) Principal Activities

The Authority exists to safeguard and enhance the quality of the environment in Kenya through supervision, coordination, research and strategic partnerships and collaborations with National Government ministries and agencies, County Governments, private sector, development partners and the general public while promoting responsible individual, corporate and collective participation towards a sustainable development for the future.

(c) Key Management

The Authority's day-to-day management is under the following key management team:

No.	Name	Designation/ Area of responsibility
1	Dr. Mamo B. Mamo, EBS	Director General
2	CPA. Dr. Kennedy Ochuka	Director Corporate Services
3	Dr. Ayub Ndaruga Macharia	Director Environmental Enforcement
4	Mr. David Ongare, BSC, MSC.	Director Environmental Compliance
5	Dr. Kennedy Inyega Ondimu	Director Environmental Services (exit 15 th January 2025)
6	Dr. Charles Nzavi Lange	Ag. Director Environmental Services
7	CS. Erastus Gitonga, BLS, MBA, MSC	Ag. Director Legal Services
8	CPA. Mildred Nganga, B. Com, MBA, CFE	Director Internal Audit

(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	Director General	Dr. Mamo B. Mamo, EBS
2	Director Corporate Services	CPA. Dr. Kennedy Ochuka, B. Com, MBA, CPA (K)
3	Director Environmental Enforcement	Dr. Ayub Ndaruga Macharia
4	Director Environmental Compliance	Mr. David Ongare, BSc, MSc
5	Director Environmental Services	Dr. Kennedy Inyega Ondimu (exit 15 th January 2025)
6	Ag. Director Environmental Services	Dr. Charles Nzavi Lange
7	Ag. Director Legal Services	CS. Erastus Gitonga, BLS, MBA, MSC
8	Director Internal Audit	CPA. Mildred Nganga, B. Com, MBA, CPA (K), CFE

(e) Fiduciary Oversight Arrangements

The primary organ responsible for fiduciary oversight arrangements is the Board of Management. Other Government bodies also provide oversight.

The Board exercised this oversight through Board committees. These were the Finance and Human Resources Committee; Audit, Governance and Risk Assurance Committee; and Strategy, Legal and Resource Mobilization Committee.

Finance and Human Resource Committee

The primary responsibility of Finance and Human Resource Committee is to provide advice to the Board on NEMA's financial and human resource management, performance and their financial implications.

The Committee reviews quarterly financial, human resource and procurement reports and recommends to the Board ways of raising and utilizing the Authority's funds and human resources and the establishment of systems and procedures for efficient financial management. It advises the Board on NEMA's human resource policies and guidelines that include the scheme of establishment and career progression and terms and conditions of service for the staff of the Authority.

Audit, Governance and Risk Assurance Committee

This committee assists the Board in the oversight of integrity of NEMA’s financial reporting and monitoring of the effectiveness of governance, risk management and internal control systems. The committee reviews the annual report relating to the financial performance and reports to the Board significant financial reporting issues and judgement in the financial statements having regard to matters communicated to it by the auditor.

Strategy Legal and Resource Mobilization Committee

This committee assists the Board in developing the organization's overarching strategy, ensuring its legal compliance, and overseeing the identification, acquisition, and management of resources (financial and non-financial) needed to implement the strategy and maintain partnerships.

The Committee reviews the strategic plans, develops funding policies, identifies potential donors and partners, creating resource mobilization guidelines, monitoring business plans and funding thereby ensuring sustainable funding for the Authority’s activities.

(f) Headquarters

National Environment Management Authority
P.O. Box 67839-00200, Nairobi
Eland House, Popo Road, South C.

(g) Authority’s Contacts

Telephone: (254) 020 6005522
E-mail: info@nema.go.ke
Website: www.nema.go.ke

(h) Authority’s Bankers

Kenya Commercial Bank Limited, Moi Avenue | P O Box 30081-00100, Nairobi
Standard Chartered Bank Kenya Limited, Harambee Avenue | P O Box 20063-00200, Nairobi
Co-operative Bank of Kenya Limited | P O Box 48231-00100, Nairobi
NCBA Bank, Mara / Ragati Road | P O Box 30437-00100, Nairobi
ABSA Bank Limited | P O Box 30120-00100, Nairobi

(i) Independent Auditors

Auditor- General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(j) Principal Legal Adviser

The Hon. Attorney General

Office of the Attorney General and Department of Justice



Harambee Avenue


P.O. Box 40112



City Square 00100


Nairobi, Kenya

3. The Board of Directors

 <p>Mr. Emilio Ndwiga Mugo</p>	<p>Chairman</p> <p>Mr. Emilio Mugo is a seasoned forester with over thirty years of dedicated service at the Kenya Forest Service, where he rose through the ranks to become the Chief Conservator of Forests.</p> <p>He is also an experienced Board Chairman with a proven record in the import and export industry. His expertise spans nonprofit organizations, sustainable development, corporate social responsibility, rural development, and environmental awareness.</p> <p>Mr. Mugo holds a Diploma in Multilateral Environmental Agreements from the University of Eastern Finland, a Master’s degree in Project Management from the London School of Business, and a Postgraduate Diploma in Project Management from the Cambridge Association of Managers. He also earned a Bachelor of Science degree in Forestry from Moi University.</p> <p>Born in 1962, Mr. Mugo was appointed Board Chair on 10th March 2023.</p>
 <p>Ms. Sophia Takaria Matura</p>	<p>Vice Chairperson</p> <p>Ms. Sophia Matura is a Business and Finance Consultant with Capital Strategies (K) Limited. In her role, she supports micro, small, and medium enterprises (MSMEs) in partnership with Equity Foundation and the Master Card Foundation by providing monitoring, coaching, tailored business advisory services, and follow-up support.</p> <p>With over 17 years of experience in finance and human resource management, Ms. Matura has worked extensively in both non-governmental organizations and private partnership financial institutions. At Mainyoito Pastoralist Integrated Development Organization (MPIDO)—an NGO serving pastoralist communities—she served as Finance Manager for nine years, where she played a</p>

	<p>pivotal role in fundraising, resource mobilization, and donor fund management.</p> <p>Ms. Matura holds a Master of Business Administration in Global Business and Sustainability, specializing in Social Entrepreneurship, from the Catholic University of Milan, as well as a Bachelor of Commerce (Finance) degree from Jabalpur University, India. She also holds a Postgraduate Diploma in Human Resource Development and is a certified SIYB (Start and Improve Your Business) trainer.</p> <p>Born in 1977, Ms. Matura was appointed as a Board Member on 10th March 2023.</p>
 <p>Mr. John Muthusi Kimondiu</p>	<p>Board Member (Independent)</p> <p>Mr. John Kimondiu is a seasoned businessman with extensive training and experience in finance, human resource management, and executive leadership. He holds certifications from IMHI Business School in France, a Master of Business Administration from Leicester University, a Human Resource Certification from the Kenya Institute of Management (KIM), and is also a Certified Public Accountant (CPA).</p> <p>Mr. Kimondiu has held senior leadership positions across diverse sectors and regions. He has served as Finance Director and Head of Operations at Eworld International Ltd (Kenya), Sentium Ltd (Kenya), Nexas International Ltd (Brazzaville, Congo), Bemko Lda (Mozambique), and Ekweta-FZCO (Dubai). Additionally, he has worked as Resident Manager at InterContinental Hotels Zambia and as Area Director of Human Resources for Finance Kenya in Africa.</p> <p>He has also contributed his expertise as a board member of the China–Africa Friendship Association, alongside serving in various private organizations and community programs.</p>

	<p>Born in 1963, Mr. Kimondiu was appointed a Board Member on 10th March 2023 and currently serves as the Chairperson of the Finance and Human Resource Committee.</p>
 <p>Prof. Charles Kibanani Ngome</p>	<p>Board Member (Independent)</p> <p>Prof. Charles Ngome holds a Doctorate in Education and Development. Over the course of his career, he has served at the Teachers Service Commission/Kenyatta University, the Commission for University Education, Masinde Muliro University of Science and Technology, Mount Kenya University, and the University of Nairobi’s Institute for Development Studies. He has also undertaken consultancy work for various organizations, including Kenya’s Ministry of Education and UNICEF.</p> <p>From 2017 to 2022, Prof. Ngome served as the Deputy Governor of Bungoma County. He is also a member of the community of persons living with disabilities.</p> <p>Born in 1959, he was appointed to the Board on 10th March 2023, where he chaired the Strategy, Legal, and Resource Mobilization Committee. His term ended on 13th December 2024.</p>
 <p>Hon. Maclean Sitati</p>	<p>Board Member (Independent)</p> <p>Hon. Maclean Sitati is a seasoned governance expert with extensive experience across diverse portfolios. He holds a Master of Arts in Governance and Ethics from Mount Kenya University. His career includes service as Constituency Manager at the Tongaren Parliamentary Service Commission and as a Nominated Councilor with the Kimilili Municipal Council under the Electoral Commission of Kenya.</p> <p>Mr. Sitati has also contributed significantly to planning and environmental matters, having served as Chairperson of the Town Planning and Environment Committee in Kimilili Municipal Council,</p>

	<p>as well as Chairperson of the Finance and General Purpose Committee.</p> <p>Born in 1965, he was appointed as a Board Member effective 13th December 2024.</p>
 <p>Dr. Loice Jemencho Kipkiror</p>	<p>Board Member (Independent)</p> <p>Dr. Loice Kipkiror holds a Doctor of Philosophy in Environmental Sciences from the University of Eldoret and a Master of Science in Environmental Sciences from Moi University. She is a Lead Expert in Environmental Impact Assessment and Audit, with over 10 years of experience in environmental consultancy. Dr. Kipkiror is a registered Environmental Consultant, a member of the Environment Institute of Kenya (EIK), and a published opinion writer on environmental matters, with a particular focus on climate change and adaptation.</p> <p>In addition to her consultancy work, Dr. Kipkiror has over a decade of teaching experience at the university level. She has served as a member of the University Senate and as an Internal Auditor for Quality Management Systems. Her leadership experience extends beyond academia, having served on several boards across different sectors of the Kenyan economy. She is currently a member of the Board of Management at Kerio Valley Technical Training Institute.</p> <p>Born in 1970, Dr. Kipkiror was appointed to the Board on 10th March 2023 and serves as Chairperson of the Environmental Management, Conservation, and Technical Committee.</p>



Dr. Amos Andama Nyamoko

Board Member (Independent)

Dr. Amos Andama holds a Doctor of Philosophy in Strategic Management from Mount Kenya University, a Master of Business Administration from the University of Nairobi, and a Bachelor of Commerce from Kenyatta University. He is also a Certified Public Accountant (KASNEB) and an alumnus of the Kenya School of Government, where he completed the Senior Leadership Development Programme (SLDP) and Strategic Management Course (SMC).

Dr. Andama has served in diverse leadership and management roles across the banking, corporate, and public sectors. He worked as a Supervisor at KCB Bank, Manager at Barclays Bank (now ABSA) for five years, Capability Development Manager at Coca-Cola for four years, and Centre Manager at Jamii Bora Bank (now Kingdom Bank). In the public sector, he served as County Executive Committee (CEC) Member for Education, Labour, and Manpower Development in Kisii County for five years, and later as Acting CEC Member for Environment, Water, Natural Resources, and Climate Change for three years.

Born in 1981, Dr. Andama was appointed to the Board on 10th March 2023 and currently serves as Chairperson of the Audit, Governance, and Risk Assurance Committee.



**Bishop Dr. Paul Mwaura
Ndun'gu**

Board Member (Independent)

Dr. Paul Ndungu holds an Honorary Doctorate Degree, a Diploma in Humanitarian Diplomacy, and a Diploma in Etiquette and Protocol. He is the Director of the Kenya National Congress of Pentecostal Churches and Ministries, Coast Region, and the President and Founder of Pentecostal Worship Ministries.

Dr. Ndungu has had an extensive career in both industry and ministry. He worked as a Supervisor at Associated Vehicle Assemblers for 14 years, served as Chairman of the Amalgamated Metal Workers

Union, Coast Branch, for four years, and led the Evangelistic Sponsors Association as Chairman for 20 years. In recognition of his contributions, he was awarded a Certificate in Personal and Church Development by the First Baptist Church, Atlanta.

Born in 1952, Dr. Ndungu was appointed to the Board on 10th March 2023.





**Dr. Eng. Festus K. Ng'eno,
MIEK, CBS**

Principal Secretary, State Department of Environment and Climate Change

Dr. Eng. Festus K. Ng'eno is a Water Engineer with expertise in Water Services, Water Resources, Sanitation and Hygiene (WASH), Climate Change, Geo-Information Systems (GIS), and Environmental Management. He has accumulated over 15 years of experience working across the public, private, and non-governmental sectors.

Dr. Eng. Ng'eno has served on numerous boards and currently provides leadership and oversight as Vice-Chair and Director on the Board of World Vision Kenya, Vice-Chair and Director at Vision Fund Kenya, Governing Board Member of the 2030 Water Resources Group, and Director on the Boards of NAWASSCO, NARUWASCO, and NAIVAWASCO. In addition, he is the Chairman of the Board of Management at Baringo Secondary School.

He holds a Doctorate in Environmental and Water Engineering from the University of Nairobi, where he also earned both his Master of Science and Bachelor of Science degrees in Environmental and Water Engineering. Further, he holds a Postgraduate Diploma in Leadership and Corporate Governance from KCA University and a certification in the Senior Leadership Development Programme from the Kenya School of Government, complemented by numerous professional development trainings in the water sector locally and internationally.

	<p>Dr. Eng. Ng'eno is a Registered Graduate Engineer with the Engineers Board of Kenya (EBK), a Registered Lead Expert with the National Environmental Management Authority (NEMA), a member of the Environmental Institute of Kenya (EIK), and a Full Member of the Kenya Institute of Management (KIM).</p>
 <p>Ms. Annie Syombua David</p>	<p>Board Member (Principal Secretary Ministry of Environment Climate Change and Forestry representative) Alternate</p> <p>Ms. Annie Syombua represents the Principal Secretary for Environment, Climate Change, and Forestry on the Board. She is an Advocate of the High Court of Kenya with extensive experience in legal practice and public service.</p> <p>Born in 1975, Ms. Syombua joined the Board in July 2019. Her term concluded on 20th January 2025.</p>
 <p>Ms. Linah Gakii Meeme</p>	<p>Board Member (Principal Secretary Ministry of Environment Climate Change and Forestry representative) Alternate</p> <p>Ms. Linah Meeme is the Head of the Legal Unit at the Ministry of Environment, Climate Change and Forestry. She is an Advocate of the High Court of Kenya with 10 years of experience, eight of which have been in the public sector at the Office of the Attorney General and Department of Justice.</p> <p>She holds a Postgraduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws (LLB) degree from Moi University. She is currently pursuing a Master of Laws (LLM) degree at the University of Nairobi and undertaking the Certified Secretaries course.</p> <p>Ms. Meeme is also a Certified Professional Mediator and a member of several professional bodies, including the Law Society of Kenya and the East Africa Mediation Training Institute.</p>

Born in 1987, Ms. Meeme was appointed to the Board on 20th January 2025.



**Dr. Chris K. Kiptoo,
MIK,CBS**

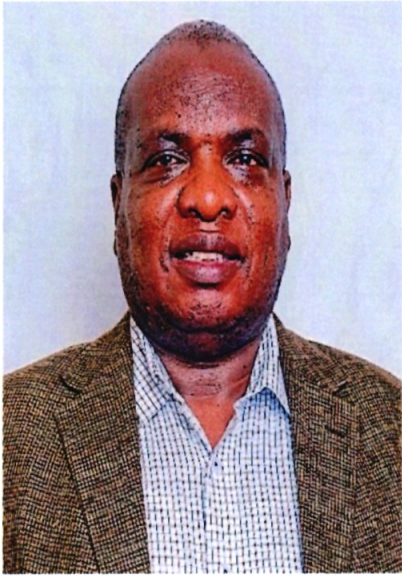
Principal Secretary, National Treasury

Dr. Chris Kiptoo is the Principal Secretary at the National Treasury, appointed to the position on 1st December 2022. He previously served as Principal Secretary in the Ministry of Environment and Forestry, and earlier in the State Department of Trade under the Ministry of Industry, Trade & Cooperatives.

Over the course of his career, Dr. Kiptoo has built extensive expertise in economic policy analysis, with experience gained at the Central Bank of Kenya, the Capital Markets Authority, and the International Monetary Fund (IMF), where he served in various capacities. His specialization covers the design and implementation of monetary policy, balance of payments and exchange rates, fiscal operations and policy, financial sector development (including capital markets), national accounts and macroeconomic accounting, as well as modelling and forecasting.

Beyond economics, Dr. Kiptoo has a strong background in environmental and climate change policy, trade policy and regional integration, private sector development, infrastructure, institutional strengthening, and organizational management. He also has four years of experience in economic policy coordination from his service in the former Office of the Prime Minister.

Dr. Kiptoo holds a Doctor of Philosophy (PhD) in Finance, with a specialization in International Macroeconomics and Finance, from the University of Nairobi. He also holds a Master of Science and a Bachelor of Science in Agricultural Economics from Egerton University. In addition, he is an Accredited Fellow in Macroeconomic Management with the Macroeconomic and Financial Management Institute of Eastern and Southern Africa (MEFMI).



Mr. Henry Mutwiri Riungu

Board Member (Principal Secretary National Treasury representative) Alternate

Henry Mutwiri represents the Principal Secretary, National Treasury, on the Board. He is a financial professional with over 26 years of experience in the public sector, 20 of which have been with the National Treasury.

During his tenure at the Treasury, Mr. Mutwiri has held various positions, including Senior Finance Officer in the Budget Supply Department; Deputy Head of the World Bank Division in the External Resources/Resource Mobilization Department; Chief Intergovernmental Officer in the Intergovernmental Focal Relations Department; and currently, Assistant Director of Investment. He has also served as an Alternate Board Member across several sectors, including banking, water and social services, leather processing, and regulatory agencies.

Mr. Mutwiri holds a Master of Business Administration (MBA) in Finance from Maseno University, a Postgraduate Diploma in Finance from KCA University, and a Bachelor of Commerce degree from the University of Nairobi. He has also attended various short-term international trainings on public financial management in Tanzania, Malawi, South Africa, the United Kingdom, Denmark, and the United States of America.

Born in 1971, Mr. Mutwiri joined the Board in November 2023, with his term concluding on 2nd December 2024.



Dr. Karen Kandie

Board Member (Principal Secretary National Treasury representative) Alternate

Dr. Karen Kandie is a finance specialist with over 20 years of strategic leadership and management experience in senior roles within the financial services industry. She currently serves as Director of Parastatal Reforms (Financial) at the National Treasury and Planning, where she leads reform initiatives aimed at reducing fiscal pressures through more efficient and transparent public spending.

Dr. Kandie holds a Bachelor of Commerce from the University of Nairobi, a Master of Business Administration from Murdoch University in Western Australia, and a Doctorate in Business Administration (Finance) from the Catholic University of Eastern Africa. She is also a Certified Public Accountant (CPA) and a Certified Investment and Financial Analyst (CIFA). Additionally, she is a member of the Institute of Certified Public Accountants of Kenya (ICPAK) and the Institute of Investment and Financial Analysts of Kenya (ICIFA).

Born in 1968, Dr. Kandie was appointed to the Board on 2nd December 2024.



**Hon. Dorcas Oduor, OGW,
EBS, SC**

Attorney General

Hon. Dorcas A. Oduor is the Attorney General of the Republic of Kenya. She previously served as the immediate former Secretary, Public Prosecutions, and Principal Deputy to the Director of Public Prosecutions.

She holds a Bachelor of Laws (LLB) degree from the University of Nairobi, a Postgraduate Diploma in Law from the Kenya School of Law, and a Master of Arts in International Conflict Management, also from the University of Nairobi. An Advocate of the High Court of Kenya with over 32 years of legal practice, Hon. Oduor is a member of the Senior Counsel Bar and an Advocate of the Bar.

Hon. Dorcas has sat in various Committees, Tribunals and Commissions including the Akiwumi Commission and as the Lead Counsel in the Tribunal for the removal of a Judge and a Commissioner at the Kenya Law Reform Commission.



Mr. Barako Elema Qatamur

Board Member (Attorney General's Alternate)

Mr. Barako Qatamur currently serves in the State Law Office and Department of Justice as Parliamentary Adviser to the Attorney General. He has also worked with the Judiciary for over 11 years, including seven years as Head of Protocol in the Office of the Chief Justice.

Mr. Qatamur holds a Master of Arts in Diplomacy and International Studies from the University of Nairobi, a Postgraduate Diploma in Law from the Kenya School of Law, and a Bachelor of Laws (LLB) from Mount Kenya University School of Law. He also holds a Bachelor of Arts in Journalism and Media Studies (Public Relations) from the University of Nairobi.

He is a Certified Professional Mediator and a member of several professional bodies, including the Law Society of Kenya, the Public Relations Society of Kenya, Protocol & Diplomacy International – Protocol Officers Association, and the Mediation Training Institute International (USA).

Born in 1987, Mr. Qatamur was appointed to the Board on 10th March 2023. His term ended on 4th June 2025.



Ms. Judith A. Chimau

Board Member (Attorney General's Alternate)

Ms. Judith Chimau is an Advocate of the High Court of Kenya with over 15 years of experience in law practice in Kenya and regionally and holds LLB (Makerere University), Post Graduate Dip. in Law (KSL), SMC (KSG) and SLDP (KSG). She is currently pursuing a Masters degree in Justice Peace and Cohesion (MJPC) at Catholic University of Eastern Africa. She has undertaken specialized public assignments in the areas of legal compliance audits in several State Corporations, currently serves in the Kenya Institute of Supply Management Disciplinary Committee as a representative of the Hon. Attorney-General.

She is currently a Deputy Chief State Counsel serving as the Head of the Regional Office of the Attorney General & Department of Justice (OAG&DOJ) in Kajiado County. She represents the Hon. Attorney General in civil cases against the government, served as alternate member where she represented the Hon. Attorney General to spearhead reforms in the review of bond and bail policies.

She has also served as a member of the Pupillage Committee under the OAG&DOJ charged with the responsibility of interviewer and supervisor.

Born in 1980 and appointed to the Board on 4th June 2025.




Mr. Chrisologus Makokha


Board Member (Inspector General, State Corporations, Office of the Deputy President Representative)

Mr. Chrisologus Makokha represents the Inspector General, State Corporations, Office of the Deputy President, on the Board. Prior to his appointment to the Inspectorate of State Corporations, he worked at the Central Bureau of Statistics under the Ministry of Devolution and Planning.

Mr. Makokha is currently pursuing a PhD in Business Administration at Jomo Kenyatta University of Agriculture and Technology

	<p>(JKUAT). He also holds a Master of Business Administration from JKUAT and a Bachelor of Science degree in Applied Statistics with IT from Kenyatta University.</p> <p>He brings to the Board extensive experience in corporate governance, strategic planning, and strategy execution.</p> <p>Born in 1969, Mr. Makokha was appointed to the Board on 16th July 2021.</p>
 <p>Dr. Mamo B. Mamo, EBS</p>	<p>Director General</p> <p>Dr. Mamo Boru Mamo, EBS, is the Director General of the National Environment Management Authority (NEMA), Kenya, has more than 25 years’ experience in Public Service and served in various leadership position in his over two decades at NEMA, Kenya.</p> <p>Dr. Mamo holds a PhD in Climate Change and Sustainable Development, Masters Degree in Environmental Education from Kenyatta University and a Bachelors Degree from Egerton University.</p> <p>He is an Alumni of the Prestigious International Leadership Development Program (IVLP), Washington DC, USA (2013).</p> <p>Dr.Mamo is a recipient of the Elder of the Order of the Burning Spear (EBS), a Presidential Award, in recognition of his distinguished service in Environmental Management in Kenya. Dr.Mamo was recently awarded the Africa’s Public Sector CEO of the Year and the top 50 public Sector Leader in Environment Sector in Africa.</p> <p>Under his leadership, NEMA was recognized as the UN persons of the year 2022 (runners up) and also as the Africa Environmental regulator of the year 2022.He was the Head of Government delegation to the second session of the intergovernmental Negotiating Committee to develop an international legally binding instrument on plastic pollution (Plastic Treaty) held at UNESCO HQs, Paris, France.</p>

4. Key Management Team

<p>1.</p>	 <p>Dr. Mamo B. Mamo, EBS</p>	<p>Director General</p> <p>Dr. Mamo Boru Mamo, EBS, is the Director General of the National Environment Management Authority (NEMA), Kenya, has more than 25 years’ experience in Public Service and served in various leadership position in his over two decades at NEMA, Kenya.</p> <p>Dr. Mamo holds a PhD in Climate Change and Sustainable Development, Masters Degree in Environmental Education from Kenyatta University and a Bachelors Degree from Egerton University.</p> <p>He is an Alumni of the Prestigious International Leadership Development Program (IVLP), Washington DC, USA (2013).</p> <p>Dr.Mamo is a recipient of the Elder of the Order of the Burning Spear (EBS), a Presidential Award, in recognition of his distinguished service in Environmental Management in Kenya. Dr.Mamo was recently awarded the Africa’s Public Sector CEO of the Year and the top 50 public Sector Leader in Environment Sector in Africa.</p> <p>Under his leadership, NEMA was recognized as the UN persons of the year 2022 (runners up) and also as the Africa Environmental regulator of the year 2022.</p> <p>He was the Head of Government delegation to the second session of the intergovernmental Negotiating Committee to develop an international legally binding instrument on plastic pollution (Plastic Treaty) held at UNESCO HQs, Paris, France.</p>
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<p>2.</p>	 <p>CPA. Dr. Kennedy Ochuka</p>	<p>Director Corporate Services</p> <p>CPA Dr. Kennedy Ochuka holds a PhD in Business Administration, Master of Business Administration (Finance) and a Bachelor of Commerce (Accounting) degree from the University of Nairobi. He is a Certified Public Accountant of Kenya and a member of the Institute of Certified Public Accountants of Kenya.</p> <p>He previously served as Finance Manager at the Water Services Trust Fund and as General Manager, Finance, at the National Water Conservation and Pipeline Corporation (on secondment). He joined the Authority in 2012 and continues to serve in his current capacity.</p>
<p>3.</p>	 <p>Dr. Ayub Macharia</p>	<p>Director Environmental Enforcement</p> <p>Dr. Ayub Macharia holds a PhD in Environmental Education from Rhodes University, South Africa. He began his career as a teacher with the Teachers Service Commission before transitioning into academia, where he lectured at Kenyatta University and Strathmore University.</p> <p>He brings extensive leadership experience, having served as Acting Director General of the Authority for two years. In January 2023, he was appointed Director of Environmental Enforcement, a role in which he continues to provide strategic oversight and leadership.</p>
<p>4.</p>	 <p>Mr. David Ongare</p>	<p>Director Environmental Compliance</p> <p>Mr. David Ongare holds a Master of Science in Biology and a Bachelor of Education (Science) degree from Egerton University. He has served as Deputy Director in charge of Environmental Education and Information at the Authority and has worked extensively in the education sector, including teaching and lecturing in Biology. He rose through the ranks to become Head of a School and served</p>

		<p>as an examiner with the Kenya National Examinations Council (KNEC).</p> <p>In 2015, he was appointed Director of Compliance and Enforcement at the Authority, a position in which he continues to provide leadership and oversight.</p>
5.	 <p>Dr. Kennedy Ondimu</p>	<p>Director Environmental Services</p> <p>Dr. Kennedy Ondimu holds a PhD in Environmental Planning and Management from Moi University. He has taught and supervised both postgraduate and undergraduate students in the areas of environmental planning and management, as well as tourism planning and product development.</p> <p>Dr. Ondimu has also held senior management positions at the Ministry of Lands and at Moi University. In January 2023, he was appointed Director of Environmental Services at the Authority, a position he served in until his exit from service on 15th January 2025.</p>
6.	 <p>Dr. Charles Nzavi Lange</p>	<p>Ag. Director Environmental Services</p> <p>Dr. Lange holds a PhD in Science from the University of Copenhagen, Denmark, as well as a Master of Philosophy and a Bachelor of Science degree from Moi University. In addition to his academic qualifications, he has undertaken several professional and leadership courses, including the Strategic Leadership Development Programme at the Kenya School of Government, among others.</p> <p>He has over 18 years of experience in the public service, including nine years at the National Environment Management Authority (NEMA), where he currently serves as the Acting Director of Environmental Services.</p>

		<p>Prior to joining NEMA, he held senior positions at the National Museums of Kenya.</p> <p>He was appointed to his current position on 31st January 2025.</p>
7.	 <p>CS. Erastus Gitonga</p>	<p>CS. Erastus Gitonga holds a Master of Science degree in Environmental Governance from the University of Nairobi and a Master of Business Administration from the Canada School of Management. His undergraduate studies were in law and legal sciences. He is also a certified leader, having completed the Strategic Leadership Development Programme at the Kenya School of Government.</p> <p>He has extensive experience in corporate governance and environmental litigation under both civil and criminal legal regimes. He played a pivotal role as Secretary to the Task Force on Land Use Planning and Natural Resources.</p> <p>He was appointed to his current position on 1st July 2023.</p>
8.	 <p>CPA. Mildred Nganga</p>	<p>Director Internal Audit</p> <p>CPA Mildred Nganga holds a Master of Business Administration (Finance) and a Bachelor of Commerce (Finance) degree from the University of Nairobi. She is a Certified Public Accountant of Kenya and a Certified Fraud Examiner. In addition, she is a member of the Institute of Internal Auditors, the Institute of Certified Public Accountants of Kenya, the Association of Certified Fraud Examiners, and the Information Systems Audit and Control Association (ISACA).</p> <p>She previously worked at the Internal Auditor General’s Department of the National Treasury, where she held senior roles and contributed significantly to strengthening systems of risk management, internal control, and governance processes across various sectors.</p> <p>She was appointed Director of Internal Audit in 2022.</p>

5. Chairman's Statement

It is my honour to present the Chairman's Statement for the National Environment Management Authority (NEMA) for the Financial Year 2024/2025. This year has been pivotal, marked by notable progress in environmental governance, climate change action, and institutional strengthening, even as we navigated various operational challenges.

During the year, the Board provided strategic direction and oversight in implementing programs anchored on the Authority's five strategic pillars: Climate Change Mitigation and Adaptation; Ecosystem Protection and Restoration; Pollution Prevention and Control; Sustainable Use of Natural Resources; and Institutional Capacity Strengthening. A key highlight was the advancement of Kenya's engagement in carbon markets and climate resilience. Through inter-ministerial coordination and capacity-building initiatives, NEMA supported the development of guidelines for a national carbon registry and partnered with stakeholders to promote participation in carbon markets. The Authority's leadership in developing draft regulations and mobilizing broad-based support for this transformative agenda is commendable.


Environmental restoration remained central to our mandate. Restoration of mangrove forests and wetlands in Kilifi, Meru, and other counties underscored NEMA's commitment to ecological integrity. The planting of more than 1,200 trees and rehabilitation of over 16 hectares of degraded ecosystems demonstrated tangible progress towards our national goal of achieving 30% tree cover.

In pollution control and compliance enforcement, the Authority took decisive action, undertaking more than 40,000 enforcement actions against plastic pollution, conducting thousands of facility inspections, and responding proactively to environmental incidents. These efforts continue to safeguard public health, biodiversity, and the environment at large. On the institutional front, NEMA enhanced service delivery through automation, strengthened financial sustainability, and deepened stakeholder engagement. The Authority's internally generated revenue rose to over KSHS 1.08 billion, reflecting improved efficiency and growing trust in its services.

While these achievements are commendable, challenges persisted, particularly in mobilizing resources for capital-intensive programs and addressing capacity gaps in implementing devolved environmental functions. Despite these hurdles, the Authority remains resilient and focused. Looking ahead, the Board will prioritize strengthening partnerships with county governments, development partners, and the

private sector to amplify impact. We will also enhance policy oversight to ensure full realization of the Strategic Plan 2023–2027.

On behalf of the Board, I commend the Director General, senior management, and staff for their dedication and professionalism. I also extend our gratitude to the Ministry of Environment, Climate Change and Forestry, as well as all our stakeholders, for their invaluable support. We remain steadfast in our collective resolve to safeguard Kenya’s environment for present and future generations.



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Emilio Mugo
Chairman of the Board

6. Report of the Director General

I am pleased to present the Director General’s Message for the National Environment Management Authority (NEMA) for the Financial Year 2024/2025—a year of strategic progress anchored in the NEMA Strategic Plan 2023–2027. Despite mounting environmental pressures, the Authority achieved significant milestones across all five strategic pillars, reaffirming its role as Kenya’s lead environmental regulator.

Strengthening Climate Resilience and Carbon Markets

To enhance national climate resilience and readiness for global carbon markets, NEMA advanced critical institutional and technical interventions. Twenty staff were trained on Green Climate Fund (GCF) proposal development, with additional capacity-building on carbon markets conducted in collaboration with GIZ and Concern Worldwide. Together with the Public Investment Management Unit, we integrated climate vulnerability assessments into the Environmental Impact Assessment (EIA) process, culminating in draft guidelines to support climate-resilient development.

Kenya’s visibility in carbon markets was elevated through hosting the Eastern Africa Carbon Markets Dialogue and supporting the Inter-Ministerial Committee on Carbon Markets. The Climate Change (Carbon Registry) Regulations, 2025 are under review, alongside the design of a national carbon registry system to ensure transparent, inclusive carbon trading in alignment with Article 6 of the Paris Agreement.

Ecosystem Restoration and Sustainable Land Use

NEMA prioritized ecological restoration and strengthened devolved environmental governance. Over 16 hectares of degraded wetlands were rehabilitated in Kilifi and Meru counties, including the Sabaki Estuary, Tombere, and Mporoko. More than 1,200 trees were planted to support the national tree-growing campaign.

A national inventory of degraded quarries and borrow pits guided enforcement actions under the polluter-pays principle. At the county level, technical assistance was provided to Lamu, Makueni, and Nairobi for developing or updating County Environment Action Plans (CEAPs), while CEC members from 10 counties were sensitized on EAP guidelines. Nationally, the National Biodiversity Strategy and Action Plan (NBSAP) was updated, with data uploaded to the global Clearing House Mechanism in preparation for COP16 of the Convention on Biological Diversity.

Pollution Control and Compliance Enforcement

Robust compliance and enforcement remained a priority. Over 40,000 inspections targeting banned plastic carrier bags were conducted, leading to 203 prosecutions. Along the Athi-Galana-Sabaki River system, 514 illegal effluent discharge points were closed, while restoration orders were issued to 145 and 106 entities polluting the Kandisi and Kirichwa rivers, respectively.

Ambient air quality monitoring was undertaken in Nairobi, Kisumu, and during events such as the Standard Chartered Nairobi Marathon. The Authority processed 1,963 Environmental Audit reports and 417 Environmental Management Plans, while issuing more than 30,000 licenses covering EIAs, emissions, and waste transport. Four laboratories were newly approved for effluent testing, with several others upgraded to strengthen scientific assessments.

Sustainable Waste Management and Circular Economy

To accelerate the transition to a circular economy, NEMA advanced the implementation of the Extended Producer Responsibility (EPR) framework. Rollout documents and draft guidelines clarifying producer obligations and material recovery systems were developed in partnership with industry players. Over 140 stakeholders—including youth and informal sector actors in Nairobi, Kisumu, Isiolo, and Taita Taveta—benefited from capacity-building sessions.

Awareness campaigns were rolled out through platforms such as the Nyanza Regional Conference and the Isiolo County Loop Forum. Draft guidelines for Material Recovery Facilities (MRFs) were reviewed to standardize operations nationwide. Enforcement of waste transport standards and campaigns promoting household segregation and community recycling were sustained, supporting the Sustainable Waste Management Act, 2022 and contributing to green job creation.

Institutional Efficiency and Service Delivery

The Authority invested in institutional strengthening, digital innovation, and stakeholder trust. Over 200 interns and student attachés were hosted, contributing to national skills development. The staff productivity index improved from 1.5 to 2.0, reflecting better performance management.

Digital capacity was expanded through upgraded internet connectivity in more than 20 counties and the commissioning of a Disaster Recovery Site at Konza Technopolis. Procurement began for an integrated licensing and EPR portal to streamline service delivery.

Financial sustainability was reinforced, with the Authority collecting Kshs 1.07 billion in Appropriation-in-Aid, a 32.7 % increase from the previous year. Funding proposals were submitted to AfDB, UNICEF, Instiglio, and Caritas Marsabit. Ten internal audits were conducted, and 627 legal cases were successfully defended. Customer satisfaction rose to 60.3%, while outreach campaigns addressed asbestos, e-waste, wetlands, and noise pollution.

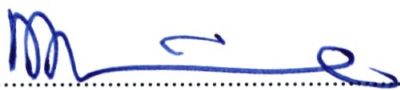
Challenges and Outlook

Despite these achievements, challenges persisted, including limited budgetary allocations, capacity gaps at the county level, and increasing regulatory demands in a fast-changing environmental landscape. However, the Authority remained adaptive and innovative in addressing them.

In the year ahead, NEMA will deepen engagement with county governments, digitize additional services, and consolidate Kenya's emerging leadership in carbon markets. With stronger partnerships, enhanced staff capacity, and greater citizen participation, we remain confident in delivering on our vision of a clean, healthy, and sustainable environment.

I take this opportunity to acknowledge and appreciate the NEMA Board, Management, Staff, the Ministry of Environment and Climate Change, County Governments, Development Partners, and all stakeholders for their continued support and collaboration.

Together, we will build a more resilient and sustainable Kenya.



Dr. Mamo B. Mamo, EBS

Director General

7. Statement of NEMA's Performance against Predetermined Objectives for FY 2024/2025

National Environment Management Authority has five (5) strategic pillars/ 5 themes/5 issues and objectives within the current Strategic Plan for the FY 2024/2025. These strategic pillars/ themes/ issues are as follows:

- Pillar /theme/issue 1: Climate change adaption and mitigation
- Pillar/theme/issue 2: Protection conservation and restoration of ecosystems
- Pillar/theme/issue 3: Environmental pollution
- Pillar/theme/issue 4: Sustainable utilization of natural resources
- Pillar/theme/issue 5: Instructional capacity strengthened

The Authority develops its annual work plans based on the above 5 pillars/5Themes/5 Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Authority achieved its performance targets as indicated in the table below:

Strategic Pillar/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1: Climate change mitigation and adaption Theme: Climate change Issue: climate change action	To contribute to increased climate resilient sustainable development	No. of staff trained	Build appropriate internal capacities	8 P&P staff were trained on carbon markets. 20 NEMA staff were trained on GCF access modalities and proposal development.
	To contribute to the shift to low emission sustainable development pathways	Report on climate compliance	Establish compliance levels with climate change duties and obligation in public and private entities	One Report developed and validated in partnership with the National Treasury Project Implementation Management (PIM) Unit.
		Carbon registry established	Maintain and update the National Carbon Registry	Through the GIZ support, the Authority has prepared a draft national carbon registry.
Pillar: 2 Protection conservation and restoration of ecosystems Theme: Ecological integrity of ecosystems Issue: Ecological integrity of ecosystems	Enhance the quality and integrity of ecosystems	No. of ecosystems report	Prepare Ecosystem Report	One Ecosystem Report Developed. (Quarries/Borrow pits identified for rehabilitation: Inventory and restoration report prepared across all the 47 counties).
		No. of tree planted	National tree growing restoration campaign.	A total of 1,200 trees were planted during the year.
		No. of hectares restored	Coordinate restoration of degraded Mangrove in Sabaki Estuary and Tombere areas in Kilifi and Mporoko wetland.	Rehabilitated and restored Six hectares in Sabaki Estuary, Five hectares in Tombere in Kilifi County by planting Mangroves and Five hectares of Mporoko wetland in Meru County.
	No. of CECs sensitized	Sensitize County Governments on the EAP guidelines	7 CECs (Nandi, Makueni, Taita Taveta, Machakos Kiambu, Nyandarua and Nairobi counties) were sensitized.	
To support implementation of Multilateral Environmental Agreements and obligation	No. of MEAs supported	Perform international obligation under MEAs including commutation of World Environment Day (WED), World Wetlands Day (WWD), World Desertification and Drought Day (WDCD), and World Clean-up Day (WCD).	Supported the Commemoration of 5 MEAs (the World Clean-up Day, World Oceans Day, World Wetlands Day, World Environment Day and the World Desertification and Drought Day with tree planting and sensitization of public on environmental issues).	

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Strategic Pillar/Theme /Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar 3: Pollution prevention management and control Theme: environmental pollution Issue: environmental pollution	To reduce environmental pollution (land ,water, noise and air)	Baseline reports	Facilitate environmental compliance through cross-referencing of lab analysis data from facilities	Controlled Water quality sampling and analysis was undertaken in 7 dams in Kiambu, Kirinyanga, Nyandarua and Murang'a Counties, namely, Sasumua, Ndakaini, Karemeno I & II, Ruiru, Bathi and Thiba dams.Ndakaini, Karemeno I & II, Ruiru, Bathi and Thiba dams.
		Reports on mapped pollution areas	Undertake mapping and inventory of environmental chemical and pollution hotspots (sites , facilities ,towns etc.) and sectors	-Mapped Owino Uhuru lead poisoning site in Mombasa. -2 site verification inspections and 2 meetings on site visits were undertaken; sample collection done; and 120 stakeholders of Owino Uhuru sensitized
		Monitoring reports	Undertake ambient air Monitoring in Eight urban areas (Nairobi, Mombasa, Kisumu, Nakuru, Eldoret,Thika, Athi river and Kitengela)	Undertook ambient air quality monitoring in Six areas. (Nairobi Standard Chartered Marathon for three days and NEMA HQ offices for two weeks, Nairobi Industrial Area along Likoni Road, Kisumu , KIRDI, along Kibos Road).
		No. of licenses	Process Various licensing regimes with pollution control measures and standards.	The Authority processed the following licenses in the year: 197 High-risk EIAs, 18,778 medium risk EIAs and 9,383 low risk EIAs; assessed 97.1% of 15,421 regulated facilities in the database that used the E-citizen Module and prepared a report, 3,055 EDL applications processed within timelines 1507 Waste Transport licenses issued, 1562 emission license applications were received and processed 53 Biodiversity Access permit applications received and processed, 14 ODS licenses and permits Applications received and processed: 2255 Annual Environmental Assessment Experts practicing Licenses issued inclusive of firms of experts, lead and associate experts.
		No. of facilities monitored	Undertake Compliance monitoring	417 monitoring of Environmental Management Plans of Environmental Audit reports done across all counties.
		No. of facilities Audited	Undertake Environmental Control Audits	1,963 Annual Environmental Audits were processed and improvement orders and Compliance notices issued across all 47 counties.
		No. of enforcement actions undertaken	Undertake continuous pollution control inspections and prosecutions countrywide –	Undertook 40,000 enforcement actions Country wide on the banned plastic carrier bags to reduce Plastic pollution, Issued 40 Improvement Notices and 10 Environmental Restoration Orders (ERO). 1 Closure order was issued for persistent non-compliance and air emission discharge by a wood processing factory in Nakuru.
		No. of enforcement actions on plastic ban.	Enforce single use plastic ban countywide.	Undertook 38,054 Inspections and 203 Prosecutions.
		No. of environmental incidences attended	Classify and attend to Environmental incidences	Incidence received in total 2385 Class A – 8 ,Class B – 1254,Class C – 1094,Class D – 27, New -109, In progress -579 and Resolved -795
Pillar 4: Sustainable utilization of natural resources Theme: Green and circular economy Issue : Green and circular economy	To enhance blue economy initiatives	No. of inspections reports	Carry out inspections on water quality in each county	294 inspections on water quality were undertaken across the Country
	To promote green and circular economy for enhanced resource use and efficiency	EPR guidelines and standards developed	Develop standards and guidelines to execute NEMA's role in EPR implementation	Developed standards and guidelines to execute NEMA's roles in EPR implementation.

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Strategic Pillar/Theme Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar 5 : Intuitional capacity Theme: Intuitional capacity Issue: Institutional capacity	To strengthen corporate and environmental governance and coordination	No. of environmental legislations and guidelines reviewed	Review existing Environmental Legislation and Guidelines	Developed Draft Environmental Management and Coordination Act (Conservation and Management of Wetlands) Regulations, 2025. During the year six new Environmental regulations were passed and one was under review.
	To Strengthen Human Capital	No. of Reports	Review Organizational Structure to align with the strategic Plan (FY 2023-2027)	Prepared a draft Organizational Structure report.
		Productivity measurement mainstreamed	Mainstreaming productivity.	Index improved from 1.5 to 2.0 Reports submitted in the prescribed form
	To enhance financial sustainability of the Authority	Amount collected (KSHS)	Increase the Appropriation in Aid (A-I-A)	Amount collected KSHS. 1,074,263,000
		No. of staff trained	Build capacity of staff to develop bankable project proposals	20 staff members trained on development of bankable proposals
		No of proposals	Develop Bankable Project Proposals	2 Bankable proposals developed (Collaborated with Institutions to submit Expression of Interest concept for Outcome Accelerator: An outcomes-based financing instrument to improve climate resilience and adaptive capacity of at-risk communities In Kenya. Consideration of collaboration with Caritas Marsabit to develop a funding proposal
		No. of approved contracts	Signing and management of contracts	20 contracts were signed over the financial year
	To enhance Corporate Planning and Performance Management	Strategic plan disseminated.	Cascaded 2023-2027 strategic plan periodically	The Strategic plan has been printed and cascaded
		Work plans prepared.	Monitor the implementation of the 2023-2027 strategic plan	The annual and quarterly work plans were prepared and approved
		M & E undertaken	Monitor and evaluate the Authority's programmes ,projects and Activities	Monitoring and evaluation of NEMA programs and projects was conducted in 26 counties
		Signed performance contracts	Prepare and monitor the implementation of the Authority's Performance contracts	Prepared the Authority's Performance Contract 2024 2025, cascaded the contracts to all the Directors, Deputy Directors/Managers and all staff
	To leverage on ICT to automate service delivery	No. of reports.	Map out all business processes	Business Process Mapped and a report prepared.
		No. of Integrated Systems Licensing System	Procure new integrated ERP and Licensing System	Integrated ERP and Licensing System developed.
		Percentage of Internet Uptime	Upgrade/Maintain Internet Infrastructure	44 out of 48 offices had been connected to the Internet representing 92%
	To enhance Corporate Image	Develop communication strategy.	Revise and implement communication strategy	Developed a draft Communication strategy.
	Risk Management and Assurance	No. of Audit Reports	Undertake review of internal controls	10 reports were done and presented to the Audit, Governance and Risk Assurance Committee, namely; Audit Annual Report and Financial Statements for FY 2023/2024, Asset Management audit report, County Offices audit report, Information Systems audit report, Human Resource Management audit report, Supply Chain Management audit report, Financial Management audit report, AEHPMP World Bank Project audit report, GEF-7 Funded Project audit report and Strategic Plan audit report.
Civil cases and EMCA offences prosecuted.		Defend the Authority in civil litigation and court cases where the Authority is sued or named as a party.	973 cases registered in the year were defended in the year. 24 cases have been closed.	

8. Corporate Governance Statement

Establishment

The Board of Management for the National Environment Management Authority (NEMA) is established under the Environmental Management and Co-ordination Act (EMCA), 1999.

Process of appointment and removal

Appointment and removal of Board Members is done through a gazette notice for the non-executive directors. The Chairman is appointed and removed by the President through a gazette notice while the other non-executive directors are appointed or removed by the Cabinet Secretary. Five directors representing various government departments are also appointed or removed by a letter received from the specific institutions they are representing.

Board Charter

The Board has a Board Charter to facilitate its governance system. The Board of Management signs the Charter to commit to its provisions.

Roles and Functions of the Board

The Board's role is to provide effective leadership and control, in terms of approving the NEMA's strategy and ensuring best practice of corporate governance. The Board monitors the implementation of Board plans and strategies, review of management accounts and major capital expenditure.

Terms of Reference of Committees

Finance and Human Resource Committee terms of reference include; Review financial needs of the Authority, Set, monitor and review financial benchmarks, review and recommend to the Board approval of budgetary estimates and performance against the budget of the Authority and recommending to the Board.

Environmental Management & Conservation Technical Committee terms of reference include; Examine and advice on policies, priorities and planning for the protection of the environment and reviewing and recommending to the Board for approval of operational policies, strategies and approaches in environmental management and conservation.

Audit, Governance and Risk Assurance Committee terms of reference include; Monitoring and reviewing the Authority risk assessment and management control systems and monitoring Managements achievement and compliance with laid down internal and statutory financial reporting policies.

Strategy, Legal and Resources Mobilization Committee terms of reference include; examining, reviewing and advising on resource mobilizing strategies, identifying and soliciting funds from external sources, advising the Board on the investment of funds of the Authority and developing and monitoring the Authority's ICT policy and strategy. In addition the Committee reviews and monitors the implementation of the corporate strategy and advises the Board on legal and legislative issues affecting the Authority.

Induction, Training and Development

All members of the Board of Management are taken through a comprehensive induction programme and adequately trained on their roles through various corporate governance trainings. The Directors are professionals, committed and guided by the Mwongozo code of governance for state corporations and the Authority's mission, vision and core values in the execution of their duties.

Board and Member Performance

At the end of each financial year, the Board, its Committees, individual directors and the Director General conduct a self-evaluation under the coordination of an independent body against targets agreed to at the beginning of the year.

Board Meetings

Full board meetings

During the year, the Board of Directors held a total of 9 meetings outlined as follows, 5 ordinary full board meetings, 2 special board meetings and 2 ad hoc committee meetings.

Full Board meetings 2024-25 FY				
Board Members	Ordinary	Special	Adhoc Committee	Grand Total
Emilio Ndwiga Mugo	5	2	1	8
Sophia Takaria Matura	5	2	2	9
John Muthusi Kimondiu	5	2	2	9
Prof. Charles Kibanani Ngome	3	1	1	5
Hon. Maclean Sitati	2	1	1	4
Dr. Loice Jemencho Kipkiror	5	2	2	9
Dr. Amos Andama	5	2	2	9
Dr. Paul Mwaura	5	2		7
Barako Qatamur	1			1
Henry Mutwiri Riungu	3	1		4
Linah Meeme	2	1		3
Annie Syombua David	2			2
Dr. Karen Kandie	2	1		3
Chrisologus Alufwani Makhokha	3	1	1	5

Committee Meetings

Board Members	Audit, Governance and Risk Assurance Committee Meetings	Environmental Management & Conservation Technical Committee Meeting	Finance and Human Resource Committee meetings	Strategy, legal and resource mobilization committee meetings	Total
John Muthusi Kimondiu		4	8	2	14
Prof. Charles Kibanani Ngome		2		3	5
Hon. Maclean Sitati	2	2	2	2	8
Dr. Loice Jemencho Kipkiror	6	5			11
Dr. Amos Andama	6	5		1	12
Sophia Takaria Matura			7	5	12

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Dr. Paul Mwaura			8	5	13
Annie Syombua David		1	2	1	4
Dr. Karen Kandie	2		4		6
Henry Mutwiri Riungu	3		1		4
Linah Meeme			3	2	5
Barako Qatamur	3			3	6
Chrisologus Alufwani Makhokha	5	4	4	3	16
Total	6	5	8	5	24

Succession Plan

The board is made up of seven independent non-executive directors who consist of a Chairperson appointed by the President for a period of three years unless the term is renewed, the rest are appointed by the Cabinet Secretary. This is also for a period of three years unless renewed. Five directors representing various government departments are also appointed to the Board to represent the specific institutions. The directors representing various government departments are the Principal Secretary Ministry of Environment Climate Change and Forestry, the Principal Secretary the National Treasury, the Attorney General, the Inspector General, State Corporations and the Director General.

Conflict of Interest

The independence of the Board from the NEMA's corporate management is ensured by the separation of the functions of the Chairperson and Director General and a clear definition of their responsibilities.

The Chairperson is a non-executive Director and is primarily responsible for providing leadership to the Board while the Director General is responsible for the day-to-day management of the Authority. To reduce conflict of interest the Board also exercises strategic leadership, enterprise, integrity and judgement in managing the Authority.

Board Remuneration

In accordance with guidelines provided in the State Corporations Act, the Directors are paid taxable sitting allowance for every meeting attended, as well as travel and accommodation allowance while on the Authority's duty. The Chairman is also paid a monthly honorarium.

Ethics and Conduct

The Authority has a Code of Ethics and Service Charter that is applicable to all employees. These are two of a number of Standing Instructions to employees of the Authority designed to enhance internal control. The Authority has also designed a set of standing instructions to be followed in the management of various functions in the organization.

Governance Audit

During the year the Governance audit was not undertaken due to financial constraints. However, it was undertaken in the Financial Year 2023/2024.

Communication Policy and Policy on Third Party Related Transactions

The Authority confirms that throughout the 2024/2025 financial year it complied with the provisions of the entire whistle blowing and communication policy and NEMA's policy on Third Party Related Transactions is guided by IPSAS provisions and Mwongozo Code of Governance.

9. Management Discussion and Analysis

Review of the Economy

The economy is estimated to have grown by 4.7 percent in the financial year ended June 2025 down from 5.6 percent in the same period in the previous year. Weighed down by a subdued performance in agricultural sector and tight credit. Sectors like Transportation, Finance and accommodation showed positive growth. The slow economic growth will affect negatively the government prioritization of the environment sector. The allocation of grants to the Authority is expected to reduce.

Overall, inflation remained within the Government target range of 5 ± 2.5 percent and the government successfully managed its debt obligations.

Review of the Sector

The NEMA Strategic Plan sets out NEMA's vision, mission, goals and objective to ensure achievement of positive outcomes for our environment. The plan provides a road map for NEMA to achieve its mandate of ensuring a clean and health environment for all.

During the year, the Authority processed 197 High risk EIAs, 18778 medium risk EIAs and 9,383 low risk EIAs. 97.1% of 15,421 regulated facilities were assessed and report prepared. 3, 055 EDL applications, 1,507 Waste Transport Licenses, 1,562 Emission licences, 53 Biodiversity Access permit and 14 ODS Licences were received and processed.

The Authority had Kshs 1,303 Million pending bills as at 30th June 2025. Kshs 219 Million relating to salary deductions were paid in the subsequent year.

Financial Performance

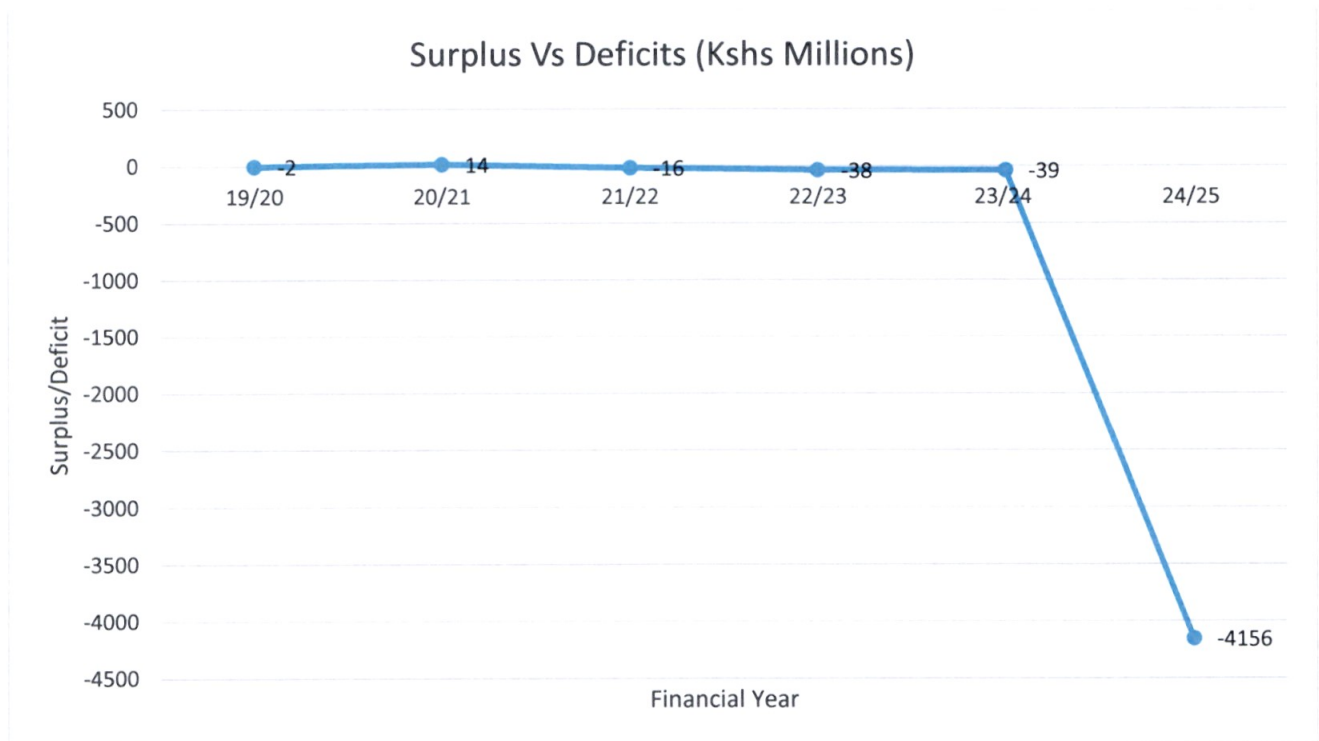
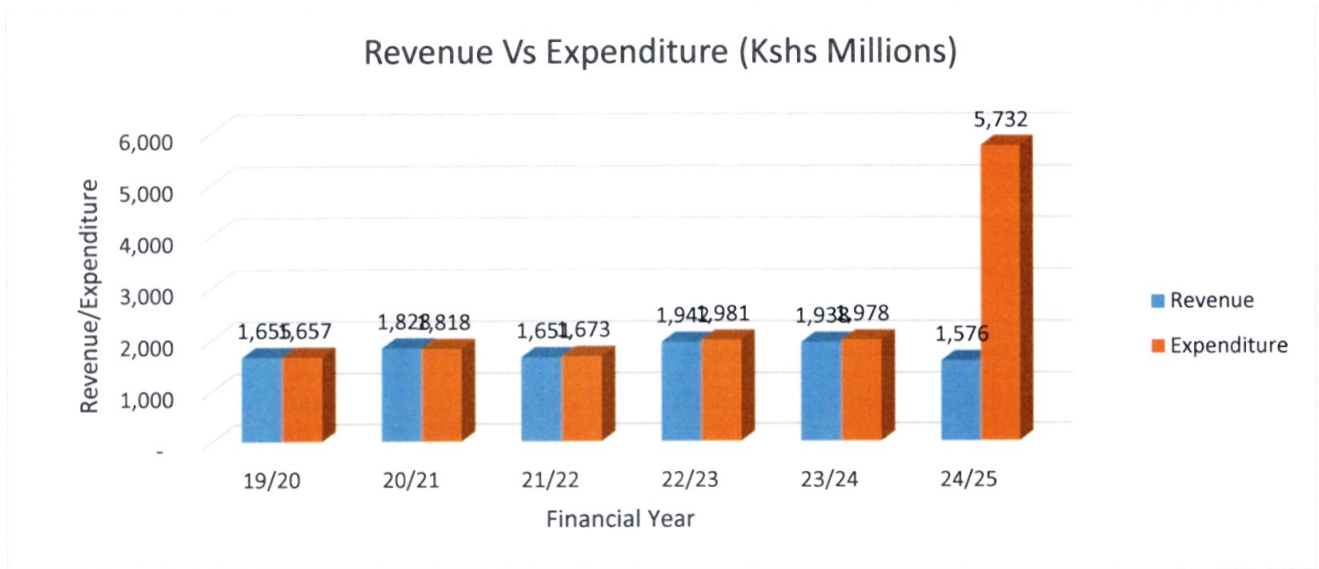
Revenue Vs Expenditure (Kshs Millions)						
Financial year	19/20	20/21	21/22	22/23	23/24	24/25
Revenue	1,655	1,828	1,651	1,942	1,938	1,576
Expenditure	1,657	1,818	1,673	1,981	1,978	5,732

Surplus Vs Deficits (Kshs Millions)						
Financial Year	19/20	20/21	21/22	22/23	23/24	24/25
Surplus/Deficit	-2	14	-16	-38	-39	-4,156

The Revenue and Expenditure for the Authority over the years has been relatively constant over the years. The significant difference is in the current financial year. The low achievement of Revenue was as a result of some government facilities not paying up the fees coupled with inadequate funds and vehicles to carry out inspections and enforcement. Further, the removal of exchequer funding affected the total revenue received.

The major increase in expenditure was as a result of various contingent liability provisions for various court awards for pending cases totaling to Kshs 3.87 Billion.

The Financial performance of the Authority is graphically represented below;



The allocations received from the Exchequer allocations amounted to Kshs. 310 Million. Realized revenues amounted to Kshs. 1.57 Billion Which was a decrease of 18.7 % on Kshs 1.93 Billion raised the previous year. The Authority has diversified its revenues streams in order to boost the revenue base and reduce the over reliance on The National Treasury. The Authority collected Kshs 1.07 Billion in

Appropriations in Aid (AIA) compared to Kshs 809.84 Million in the previous year. The Authority realized a deficit of Kshs 4,155 Million.

This deficit will form part of pending bills which will be settled in the financial year 2025/2026 once the revenues improve. Further, we realized a revenue of Kshs 155.33 Million from development partners mainly through the Adaptation fund, Green climate Fund (GCF) and the World Bank funded project Africa Environmental Health and Pollution Management Project and the GEF – 7 IUCN Project.

The Authority's expenses were Kshs 5.73 Billion. This represents a 189.7% Increase from last years of Kshs 1.97 Billion. This is mainly due to various contingent liability provisions for various court awards for pending cases totaling to Kshs 3.87 Billion.

Key Projects

In the financial year, NEMA Continued to implement the “Integrated Programme to Build Resilience to Climate Change; Adaptive Capacity of Vulnerable Communities in Kenya” under United Nations Framework Climate Change Convention (UNFCCC). The project sponsor is The Adaptation Fund Board. The overall objective of the programme is to enhance resilience and adaptive capacity to climate change for selected communities in various Counties in Kenya in order to increase food security and environmental management

The Authority also continued implementing the World Bank funded project Africa Environmental Health and Pollution Management project. The total cost of the project is USD 8,073,395 and the project duration is from 2020 – 2025. In Kenya, the National Environment Management Authority (NEMA) is the executing agency and the project main objective is to strengthen institutional capacity to manage and regulate e-waste and related UPOPS in Kenya. The Authority also received an endorsement from the GEF council to serve as an Executing Agency of a four-year Global Environment Facility (GEF) cycle seven (7) funded project. The project is on “Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya”. The project implementing Agency is the International Union for Conservation of Nature (IUCN). The total project cost is USD 5,354,588.

Entity's compliance with statutory requirements

During the year the Authority complied with all Statutory and Regulatory requirement and there are no major non-compliance issues that may expose the Authority to potential contingent liabilities.

Major risks facing the entity

In execution of its mandate the Authority faces various risks key among them exposure to cyber security threats as NEMA's Number One Risk. Inadequate funding, attributed to budget cuts, inadequate staffing levels, inadequate infrastructure, equipment and office space, lack of harmonized laws and regulations on environmental matters and delay in the determination of the environmental matters in courts. However, with the new licenses introduced, the Authority is expected to enhance its revenue level.

The future and Conclusion

Although the Kenyan economy is expected to rebound in the financial year 2025/2026, full recovery is not assured due to increasing debt levels and rising inflation pressures. These factors if not timely addressed will negatively impact on the government's prioritization of the environmental conservation and protection agenda. Authority remains positive of measures put in place to spur economic growth.

10. Environmental and Sustainability Reporting

The National Environment Management Authority (NEMA), is the principal instrument of Government for the implementation of all policies relating to environment. Below is an outline of the organization's policies and activities that promote sustainability.

i) Sustainability strategy and profile

The Constitution of Republic of Kenya has elevated the right to clean, healthy, and sustainable environment as a basic human right. Global Factors such as climate change affect environmental sustainability. To address this the United Nations through the sustainable development goal 13 focuses on climate action. It calls for urgent action to combat climate change and its impacts.

Delivery of Environment services is the core mandate of NEMA, and more so efficient and effective delivery of Environmental services. NEMA operates within the environmental principles as enshrined in EMCA No.8 of 1999, such as the principles of Environmental sustainability, precautionary principle, polluter pay principle and the principle of public participation. The Authority, in its Sustainability Policy has identified twelve key sectors within and external to the Authority that requires major focus in order to attain mainstreaming of environmental sustainability in NEMA operations. The sectors include: Transport sector, Procurement and tender of services, Procurement of equipment, Disposal of NEMA assets, Energy supply and use, Water supply and use, Waste Disposal, Climate change and carbon footprints, Guidelines and regulations, ISO Standard operating procedures, Management systems and Staff attitude, both for NEMA staff and regulated organizations.

ii) Environmental Performance

The Authority has an Environmental Sustainability Policy that informs mainstreaming of Environmental and Climate Change in NEMA operations, internally as well as externally with its client.

The Kenya National Environmental Performance Index (KNEPI) is one of the Authority's success stories in environmental sustainability. KNEPI is a new environmental management frontier championed by the National Environment Management Authority (NEMA) to lead to further creation of opportunities in environmental management knowledge, skills and experience at National and County levels.

The KNEPI provides a tool for continually assessing progress towards established targets for priority setting and potentially for resource allocation. This tool assists the MDAs and line ministries to lobby decision makers for appropriate resource allocation in underperforming areas.

The KNEPI also evaluated all the 47 counties based on County indicators agreed upon with stakeholders.

Other milestones the Authority has made in environmental sustainability include;

1. Review and promulgation of ten regulations under Environment Management Coordination Act, Climate Change Act and Solid Waste Management Act.

2. Implementation on the Ban of single use plastic bag.
3. Green points design and construction incorporated aspects such as rainwater harvesting, waste water recycling technologies, low energy consumption, among other features in order to practically interpret the green economy concept in our context here in Kenya.
4. Development of environmental sustainability curriculum for internal and external clients training.
5. Implementation of the pollution control strategy for Nairobi River Basin.

Challenges

Issues of environmental management in Kenya such as air pollution, climate change impacts, water pollution, biodiversity loss, poor waste management, invasive species, deforestation, encroachment of riparian reserves and wetland ecosystems, poor land use planning and limited knowledge on environmental protection continue to pose a big challenge to the Authority's mandate. Nationally, resource allocation for environment sector is a key inhibiting factor for effective management of environment.

To mitigate the challenges the Authority spearheaded Plastic ban as well as implementation of the Extended Producer Responsibility (EPR) framework. Working closely with industry players, we developed rollout documents and draft guidelines that clarified producer obligations and material recovery systems.

The Authority through SMF GEF 7 project is undertaking several initiatives around climate change such promoting clean energy by use of eco jikos, construction of water harvesting infrastructure and mapping and restoring wetlands.

Other challenges affecting the Authority's Environmental performance include limited budgetary allocations, capacity gaps at the county level and increasing regulatory demands in a fast-changing environmental landscape. However, the Authority remains adaptive and innovative in addressing them.

iii) Employee welfare

NEMA has human resource policies and procedures manual which guides on the recruitment process from vacancy identification to new hire induction. The policy takes into account the gender, women and disability considerations. On careers, we have a progressive career guideline. Annual staff performance appraisals are conducted and rewards and sanctions determined. Capacity building of staff is through formal and on job trainings. NEMA is working on safety policy in compliance with Occupational Safety and Health Act of 2007, (OSHA).

iv) Market Place Practices

Access to Government Procurement Opportunities (AGPO): The Authority endeavors to adhere to the Presidential directive on Access to Government Procurement Opportunities (AGPO) which include to youth,

women and PWDs as individuals or in organized groups. The Authority prequalified the registered groups as affirmative action. The three (3) target groups were trained on government procurement procedures, requirements. The Authority also submitted to PPRA a summary of procurements allocated to the target group in the format provided in the PPRA website, www.tenders.go.ke and also submitted to National Council for Persons with Disabilities (NCPWD) a summary of procurement opportunities allocated to Persons with Disabilities (PWD).

The Authority will endeavor to collaborate with various organizations to enhance environment education with various targeted groups.

a) Responsible competition practice.

The Authority is guided by various laws and regulations to ensure responsible competition practices it's in activities.

b) Responsible Supply chain and supplier relations

NEMA ensures all procurement activities are carried out in accordance with the Government of Kenya public procurement law and regulations. The Authority adheres to the Presidential directive on Access to Government Procurement Opportunities (AGPO) which ensures youth, women and people living with disabilities as individuals or in organized groups benefit. All suppliers are paid within reasonable time after executing their contractual obligations

c) Responsible marketing and advertisement

The Authority is guided by the anti-corruption policy. Adherence to its values ensures ethical and responsible political involvement.

d) Product stewardship

The Authority is committed to promoting transparency and accountability. This ensures citizen and stakeholder's rights are safeguarded.

v) Corporate Social Responsibility / Community Engagements

The Authority is committed to uplifting the standards of living of the communities' areas it operates in all over the country. As a supervisor and coordinator of all environmental matters in Kenya, our work and conduct are driven by the Authority's core values. The Authority's CSR program is focused on creating and maintaining a strong bond with the community and its stakeholders. To this end, the Authority's CSR initiatives provide communities with opportunities for engagement that touch on the three (Environmental, Economic and Social) broad CSR pillars. During the financial year, the Authority experienced a lot of financial challenges, as a result of this, it was not involved in a lot of CSR activities other than Donation for improving basic education series- New life Adventist School.

11. Report of the Directors

The directors submit their report together with the audited financial statements for the year ended 30th June 2025, which show the state of the Authority's affairs.

Principal activities

The principal activities of the Authority are to exercise general supervision and co-ordination over all matters relating to the environment and to be the principal Instrument of Government in the implementation of all policies relating to the environment.

Results for the year

The results for the year ended June 30, 2025 are set out in page 1-7.

Directors

The members of the Board of Directors who served during the year are shown on page viii-xx.

Surplus Remission


In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into the Consolidated Fund, ninety per centum of its surplus funds reported in the Audited Financial Statements after end of each financial year.

In the current financial year 2024/2025 the Authority has reported a deficit in the interim financial statements of **Kshs 4.15 Billion** and there is no surplus due for remission. However, KRA owes the Authority an overpayment of Kshs **19.81 Million**.

Auditors

The Auditor-General is responsible for the statutory audit of the Authority in accordance with Article 229 of the constitution of Kenya and the Public Audit Act. The Auditor General continues in office in accordance with the constitution of Kenya.

By order of the Board.



.....
Dr. Mamo B. Mamo, EBS

Director General

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and Section 14 of the State Corporations Act require the Directors to prepare financial statements in respect of that entity, which give a true and fair view of the state of affairs of the Authority at the end of the financial year/period and the operating results of the entity for that year/period. The Directors are also required to ensure that the Authority keeps proper accounting records which disclose with reasonable accuracy the financial position of the Authority. The Directors are also responsible for safeguarding the assets of the Authority.

The Directors are responsible for the preparation and presentation of the Authority's financial statements, which give a true and fair view of the state of affairs of the Authority for and as at the end of the financial year ended on June 30, 2025. These responsibilities include:

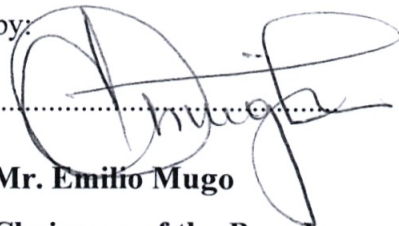
- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Authority.
- (iii) Designing, 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 entity.
- (v) Selecting and applying appropriate accounting policies.
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Authority'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 the State Corporations Act. The Directors are of the opinion that the Authority's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority'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 the entity 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 Authority's financial statements were approved by the Board on 28/8/2025 and signed on its behalf

by:


.....

**Mr. Emilio Mugo
Chairman of the Board**


.....

**Dr. Mamo B. Mamo, EBS
Director General**

Date.....9/12/2025.....

Date.....9/12/2025.....

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 ENVIRONMENT MANAGEMENT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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 Environment Management Authority set out on pages 1 to 43, 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 Environment Management Authority as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Environmental Management and Co-ordination (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 Environment Management Authority 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.2,390,325,000 and Kshs.1,576,024,000 respectively, resulting in an under-funding of Kshs.814,301,000 or 34% of the approved budget. Similarly, the Authority spent Kshs.5,732,818,000 against budget of Kshs.2,390,325,000 resulting to over expenditure of Kshs.3,342,493,000 or 58% of the budget. No authority for the over-expenditure was provided for audit

The under-funding may have negatively affected the planned activities and overall financial performance of the Authority.

2. Material Uncertainty Relating to Sustainability of Services

The statement of financial position reflects net assets amount of negative Kshs.3,776,546,000. Similarly, the statement of financial position reflects current liabilities balance of Kshs.5,068,462,000 which exceeds the current assets balance of Kshs.925,759,000 resulting in a negative working capital of Kshs.4,142,703,000 as at 30 June, 2025.

In the circumstances, the Authority is hence technically insolvent and it is dependent on continued support of the creditors and Government to settle payments as and when they fall due.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the prior year's audit reports issues were raised under the Emphasis of Matter, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance.

Review of the status of the issues during audit of National Environment Management Authority in 2024/2025 revealed that the following matters remained unresolved.

S/No.	Financial Year	Audit Issue
1	2023/2024	Failure to Disclose all Contingent Liabilities
2	2023/2024	Violation of one-Third Rule on Basic Salary
3	2023/2024	Expenditure Beyond the Recommended Threshold
4	2023/2024	Failure to Fund Restoration Account
5	2023/2024	Anomalies in Construction of Fish Cooling Plant
6	2023/2024	Slow Implementation of Integrated Environment Information Management System and Enterprise Resource Planning System
7	2023/2024	Non-revaluation of Fully Depreciated Motor Vehicles
8	2023/2024	Non-utilization of Air Quality Motoring Equipment
9	2023/2024	Under-Staffing
10	2023/2024	Weak Controls on Revenue Collection
11	2023/2024	Irregular Board's Engagement in Management Functions

Other Information

The Management is responsible for the Other Information set out on page iv to xlv which comprise of Key Entity Information and Management, The Board of Directors, Key Management Team, Chairman's Statement, Report of the director general, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and the 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 Authority's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is

materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of Funding to National Environment Restoration Fund

Note 18 to the financial statements reflects cash and cash balances of Kshs.602,542,000. Included in the amount is Kshs.13,988,000 for National Environment Restoration Fund. However, review of the bank statement for the restoration account revealed that the Authority did not fund the restoration fund as envisioned by the Section 25(2) (a) and (b) of the Environmental Management and Co-ordination (Amendment) Act, 2015 on contribution towards the Restoration Fund.

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

2. Failure to Remit Public Procurement Regulatory Authority Levy

As required by the Circular No.01/2024 (Ref PPRA/6/5/VOL.II (224) dated 30 August, 2024, public entities are expected to collect Public Procurement Regulatory Authority levy at the rate of 0.03% of the contract sum from suppliers on all procurement contracts and remit to the Authority through the e-Citizen platform. However, during the year under review, the Authority did not deduct the levy as required contrary to the circular.

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

3. Failure to Operationalize Environmental Management and Co-ordination (Deposit Bonds) Regulations, 2014

Review of the Authority's compliance with the Environmental Management and Co-ordination Act, 1999 revealed that the Authority has not complied with the requirement of setting up Deposits Bonds Regulation, 2014. The Regulation would help the Authority to mitigate adverse effects caused to the environment by the depositor. In the absence of the Regulation, the Authority is exposed to committing and use of own resources to clean up pollution to the environment caused by third parties without holding them liable.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and 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 Authority'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 Authority'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

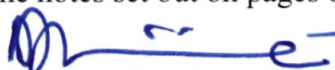
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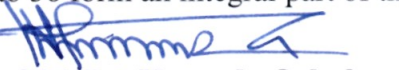
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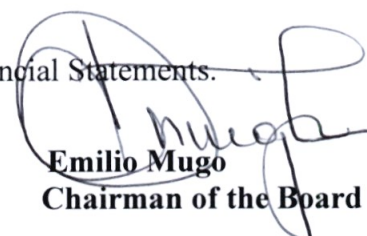
14. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024-2025 Kshs '000'	2023-2024 Kshs '000'
Revenue from non-exchange transactions			
Government grants - recurrent	6	310,827	819,000
Government grants - development	7	32,003	19,751
Donor funds	8	155,326	286,279
Revenue receipts (Levies)	9	1,074,263	809,844
Total Revenue from Non-Exchange transactions		1,572,419	1,934,874
Revenue from exchange transactions			
Other income	10	3,606	4,023
Total Revenue from exchange transactions		3,606	4,023
Total revenue		1,576,025	1,938,897
Expenditure			
Use of goods and services	11	4,311,748	457,581
Employee Costs	12	1,065,526	1,017,664
Board Expenses	13	31,865	39,932
Depreciation and Amortization expense	14	43,334	51,010
Repairs and Maintenance	15	88,140	90,093
Contracted services	16	46,707	47,126
Grants and Subsidies	17	145,498	275,087
Total Expenditure		5,732,818	1,978,493
Surplus/(Deficit)		(4,156,793)	(39,596)
Surplus to National Treasury	32		
(Deficit)		(4,156,793)	(39,596)

The notes set out on pages 8 to 38 form an integral part of the Financial Statements.


Dr. Mamo B. Mamo, EBS
Director General


CPA Dr. Kennedy Ochuka
Director Corporate Services


Emilio Mugo
Chairman of the Board

ICPAK Member Number: 3872

Date: 9/12/2025

Date: 9/12/2025

Date: 9/12/2025

National Environment Management Authority
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For the financial year ended June 30, 2025

15. Statement of Financial Position as at 30 June 2025

	Notes	2024-2025	2023-2024
		Kshs '000'	Kshs '000'
Assets			
Current Assets			
Cash and cash equivalents	18	602,542	398,334
Receivable from non-exchange transactions	19	303,964	424,888
Inventories	20	19,253	13,895
Total Current Assets		925,759	837,117
Non-Current Assets			
Property, plant and equipment	21	364,705	386,370
Intangible Assets	22	1,452	1,734
Total Non-Current Assets		366,157	388,104
Total Assets (A)		1,291,916	1,225,221
Liabilities			
Current Liabilities			
Trade and other payables	23	1,404,660	411,226
Provisions	24	3,015,624	19,848
Refundable deposits and Prepayments from Customers	25	222,163	201,613
Deferred Income Liability	26	426,015	187,860
Total Current liabilities (B)		5,068,462	820,547
Net Assets (A-B)		(3,776,546)	404,674
Represented by:			
Capital Fund	27	175,473	175,473
Revenue Reserves	28	(4,274,473)	(115,230)
Revaluation Reserves	29	9,758	11,848
Donation Reserve	30	34,513	44,897
Development & Recurrent Grants	31	278,183	287,686

**National Environment Management Authority
Annual Reports and Financial Statements
For the financial year ended June 30, 2025**

Net Assets		(3,776,546)	404,674

The Financial Statements set out on pages 1 to 38 were signed on behalf of the Board of Directors by:



Dr. Mamo B. Mamo, EBS
Director General

Date..... 9/12/2025.....



CPA Dr. Kennedy Ochuka
Director Corporate Services

ICPAK Member Number: 3872

Date..... 9/12/2025.....



Emilio Mugo
Chairman of the Board

Date..... 9/12/2025.....

National Environment Management Authority
Annual Reports and Financial Statements
For the financial year ended June 30, 2025

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

	Capital Fund	Revenue Reserve	Revaluation Reserve	Development Grants	Donation Reserve	Total
	Kshs '000'	Kshs '000'	Kshs'000'	Kshs '000'	Kshs '000'	Kshs '000'
At 1st July 2023	175,473	(67,360)	14,265	252,437	56,090	430,905
Prior year adjustment	-	(8,274)	-	-	-	(8,274)
Revaluation adjustment	-	-	(2,417)	-	-	(2,417)
Net surplus for the year	-	(39,596)	-	-	-	(39,596)
Capital.Development Grants received in the year	-	-	-	55,000	-	55,000
Transfer of depreciation & Income realized to retained earnings	-	-	-	(19,751)	(11,193)	(30,944)
At 30th June 2024	175,473	(115,230)	11,848	287,686	44,897	404,674
At 1st July 2024	175,473	(115,230)	11,848	287,686	44,897	404,674
Prior year adjustment	-	(2,450)	-	-	-	(2,450)
Revaluation adjustment	-	-	(2,090)	-	-	(2,090)
Net surplus for the year	-	(4,156,793)	-	-	-	(4,156,793)
Capital.Development Grants received in the year	-	-	-	22,500	-	22,500
Transfer of depreciation & Income realized to retained earnings	-	-	-	(32,004)	(10,384)	(42,388)
At 30th June 2025	175,473	(4,274,473)	9,758	278,182	34,513	(3,776,546)

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

	Notes	2024-2025 Kshs '000'	2023-2024 Kshs '000'
Cash flows from operating activities			
Receipts			
Transfers from other governments entities		155,500	874,000
Public contributions and donations		817	3,629
Donors - AEHPMP & ARCA		388,912	133,712
Licenses and permits		1,094,813	812,017
Other income		2,789	394
Total Receipts		1,642,831	1,823,752
Payments			
Use of goods and services		139,664	182,916
Employee costs		1,064,463	1,451,136
Remuneration of Directors		31,193	38,433
Repairs and maintenance		18,403	15,975
Contracted services		10,722	11,503
Grants and Subsidies		152,505	255,093
Total Payments		1,416,950	1,955,056
Net cash flows from/(used in) operating activities	39	225,881	(131,304)
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(21,673)	(69,959)
Proceeds from sale of property, plant and Equipment			
Decrease/(Increase) in non-current receivables			
Purchase of investments			
Sale of investments			
Net cash flows from/(used in) investing activities		(21,673)	(69,959)
Cash flows from financing activities			
Proceeds from borrowings			
Return of Donor unused funds (NRM)			
Proceeds from issue of shares			
Increase in capital funds			
Net cash flows from /(used in) financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		204,208	(201,263)
Cash and cash equivalents at 1 July	18	398,334	599,597
Cash and cash equivalents at 30 June	18	602,542	398,334

18. Statement of Comparison of Budget and Actual Amounts 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	-	-	-	342,830	342,830	0%
Licenses and Permits	2,235,000	-	2,235,000	1,074,263	(1,160,737)	48%
Other Income	155,325	-	155,325	158,932	3,607	102%
Total Income	2,390,325	-	2,390,325	1,576,025		
Expenses						
Use of Goods and Services	749,500	-	749,500	4,311,748	(3,562,249)	575%
Employee costs	1,122,500	-	1,122,500	1,065,526	56,974	95%
Remuneration of Directors	30,000	-	30,000	31,865	(1,865)	106%
Depreciation and Amortization expense	50,000	-	50,000	43,334	6,666	87%
Repairs and Maintenance	228,000	-	228,000	88,140	139,860	39%
Contracted Services	55,000	-	55,000	46,707	8,293	85%
Grants and Subsidies	155,325	-	155,325	145,498	9,828	94%
Total Expenditure	2,390,325	-	2,390,325	5,732,818		
Deficit for the period	-	-	-	(4,156,793)		

Income

a) Transfers from Other Governments entities

This consists of recurrent funds. The amount for recurrent grant was not initially budgeted for at the beginning of the year. The National Treasury has directed that the Authority should be self-sustaining. The amount received was allocated during the supplementary budget.

b) Licenses and permits

This consists of the various licenses being regulated by the Authority. The non-achievement of the target was as a result of some government facilities not paying up the fees coupled with inadequate funds and vehicles to carry out inspections and enforcement.

Expenditure

c) Use of Goods and services

This consists of Communication Expenses, Printing & Stationery, Resource Center Expenses, Travelling & Accommodation, Computer Expenses, Tax & Legal awards, Publicity and Communication, Office Running Expenses, Bank Charges, Environmental Expenses and Insurance Expenses.

The major cause of the variance is the provision of various contingent liabilities for court awards amounting to Kshs 3.87 Billion.

No	Case Number	Case Details	Amount (Kshs)
1	NEMA/LG/5/5/444	Kelvin Musyoka & 9 Others VS NEMA & 7 Others	860,000,000
2	NEMA/LG/5/5/353	Benson Ambuti Adegga & 2 Others vs NEMA & 5 Others	64,000,000
3	NEMA/LG/5/5/781	Muindi Kimeu and Others vs KPC and NEMA	423,766,335
4	Nairobi ELRC 547 of 2018	Erastus Kibiru and 4 Others vs NEMA	14,510,000
5	Nairobi ELC Petition 2 of 2019	Kental enterprises vs NEMA and 4 Others	2,516,500,000
			3,878,776,335

d) Repairs and Maintenance and Use goods and Services

The under absorption of repairs and maintenance was occasioned by the financial difficulties experienced by the Authority in the year under review.

e) Remuneration of Directors

Board activities exceeded the amount approved. This was attributable to many unplanned activities amounting to Kshs.1.8 million that were undertaken in the year which could not be foreseen during budgeting.

19. Notes to the Financial Statements

1. General Information

National Environment Management Authority is established by and derives its authority and accountability from the Environmental Management and Co-ordination Act (EMCA) No. 8 of 1999. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity’s principal activity is to exercise general supervision and coordination over all matters relating to the environment and to be the principal instrument of the Government of Kenya in the implementation of all policies relating to the environment.

2. Statement of Compliance and Basis of Preparation – IPSAS 1

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 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 the entity’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 the entity.

The financial statements have been prepared in accordance with the PFM Act, 2012, the State Corporations Act, Cap 446 and International Public Sector Accounting Standards (IPSAS) - Accrual Basis. The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and

Standard	Effective date and impact:
	<p>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 recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>No impact, applicable from 1st January 2025.</i></p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<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> <p><i>No impact.</i></p>
<p>IPSAS 45- Property Plant and Equipment</p>	<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, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>No impact.</i></p>
<p>IPSAS 46 Measurement</p>	<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.

Standard	Effective date and impact:
	<ul style="list-style-type: none"> 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> <p><i>No impact.</i></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> <p><i>No impact applicable from 1st January 2026.</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>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.</p> <p><i>No impact applicable from 1st January 2026.</i></p>
IPSAS 49: Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p>

Standard	Effective date and impact:
Mineral Resources	i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <i>No impact applicable from 1st January 2027.</i>

iii. Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2024/2025.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees (Licenses)

The Authority recognizes revenues from fees and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

The Authority collects various types of fees as it undertakes its mandate of coordinating and supervising matters pertaining to the Environment. The fees charged include water quality, liquid and solid waste, biodiversity, ozone depleting substances.

Most of the fees paid are one of payments and therefore revenue was recognized upon payment. The changes in the Water Quality Regulations which recognized revenues on calendar year as opposed to financial year occasioned the change in the revenue recognition criteria.

The Authority collected Kshs 1.07 Billion from license fees compared to Kshs 809.84 Million in the previous year (This is a 32.7 % increase).

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. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

The total revenue received from government and other development partners was Kshs 0.49 Million compared to Kshs 1.12 Billion in the previous year.

ii) Revenue from exchange transactions

Revenues from exchange transactions are recognized at the fair value of the consideration received or receivable.

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.

No income from rendering of services was received in the financial year.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is also probable that the economic benefits or service potential associated with the transaction will flow to the entity.

No income from sale of goods was received during the financial year

Notes to the Financial Statements (Continued)

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.

No interest income was received in the year.

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.

No rental income was received in the year.

Donor funds

An amount of **Kshs 155.32 Million** was recognized as income from various donors. The donations are recognized by the Authority when received as liabilities. The amount spent is recognized as income and any unexpended fund at the end of period adjusted to unspent donor funds.

Donations

The donations are recognized by the Authority when received, these are donations towards sponsorship of world environmental days. An amount of Kshs 0.81 Million was recognized as donations.

Miscellaneous income

Miscellaneous income is recognized by the Authority when received, an amount of Kshs 0.98 Million was recognized which is comprised mainly of sale of tender documents and legal costs given in favour of the Authority.

Gain on disposal

Gain on disposal of assets relates to assets disposed within the financial year. A gain amounting to Kshs 1.80 Million was received in the year.

b) Budget information

The original budget for the current FY 2024-2025 was approved by the National Treasury on **30/04/2024**. The entity's budget is prepared on accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the entity. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Following amendments to the Public Finance Management Act regulations, NEMA is no longer required to pay corporate taxes but to remit 90% of its surplus funds to Kenya Revenue Authority.

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 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. Assets valued at Kshs 21.67 Million were acquired during the financial year.

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. The Authority has an ERP Navision system and an Audit Team Mate Software included in the list of intangible assets.

f) Inventories – IPSAS 12

Inventories of consumable nature are stated at the lower of cost and net realizable value. Cost comprises the purchase price and those overheads that have been incurred in bringing the inventories to their present

location and condition. Cost is calculated using the weighted average method. Net realizable value represents the estimated selling price less all estimated costs of selling the item. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity. During the year the Authority had a closing stock of consumable stock valued at Kshs 19.25 Million.

g) Provisions – IPSAS 19

Provisions are recognized when the Authority 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 Authority 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.

The Authority has recognized provisions amounting to Kshs 3.01 Billion.

h) Contingent liabilities

The Authority 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. Sources of contingent liabilities are mainly legal litigations.

i) 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 becomes 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.

j) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements including Capital Fund, Revenue Reserve and Revaluation Reserve.

k) Changes in accounting policies and estimates – IPSAS 3

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

l) Employee benefits – IPSAS 39

Retirement benefit plans

The Authority provides a retirement benefit for its employees. 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. The Authority contributes to a defined contribution staff retirement benefit scheme for its permanent and pensionable employees. The assets of this scheme are held in a separate trustee administered fund. The company's contributions to the defined contribution retirement benefit scheme are charged to the income statement in the year to which they relate. The scheme is funded by contributions from both the employees and employer. Benefits are paid to retiring staff in accordance with the scheme rules.

m) 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.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held on call with banks, net of bank overdrafts.

o) Comparative figures

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

p) Subsequent events – IPSAS 14

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.

5. Significant Judgments and Sources of Estimation Uncertainty

In the process of applying the Authority's accounting policies, management has made estimates and assumptions that affect the Authority. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future revenue flows that are believed to be reasonable under the circumstances. The key areas of judgment in applying the Authority's accounting policies are dealt with below:

Estimates and assumptions

The Authority makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions 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:

Fair values of financial instruments

The Authority uses judgment to select a variety of methods and make assumptions that are mainly based on both historical costs and market conditions existing at each balance sheet date.

Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year:

Property and equipment

Critical estimates are made by the Authority in determining depreciation rates of property and equipment.

Intangible assets

Critical estimates are made by the Authority in determining amortization rates of intangible assets.

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

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- Changes in the market in relation to the asset

All property, plant and equipment are initially recorded at cost and thereafter stated at historical cost less depreciation. Depreciation is calculated on straight line method to write down the cost of each asset to its residual value over its estimated useful life using the following per annum rates:

Motor vehicle	25%
Furniture & fittings	12.5%
Computer, printers and software	30%
Office equipment	12.5%
Buildings	2.5%

Gain/ (Loss) on disposal is recognized in the statement of comprehensive income.

6. Transfers from Other Government entities

These are the amounts received from the Government to assist in meeting the Organization's Recurrent expenditures. It comprises of Kshs 310 Million received as recurrent grant for the year compared to Kshs 819 Million in the financial year 2023-2024.

Description	2024-2025	2023-2024
Government grant - Recurrent	Kshs '000'	Kshs '000'
National Environment Management Authority (NEMA)	310,827	819,000
	-	-
Total	310,827	819,000

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name of the Entity sending the grant	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Amount recognized in capital fund.	Total transfers 2024/25	Prior year 2023/2024
Ministry of Environment and Forestry (Recurrent)	310,827	-	-	310,827	819,000
Total	310,827	-	-	310,827	819,000

7. Development

Description	2024-2025	2023-2024
Government grant - Development	Kshs '000'	Kshs '000'
National Environment Management Authority (NEMA)	32,003	19,751
Government grant Other	-	-
Total	32,003	19,751

Description	2024-2025	2023-2024
Government grant - Development	Kshs '000'	Kshs '000'
Plastic Ban Development Funds	26,209	6,731
Development Depreciation Funds	5,794	13,020
Total	32,003	19,751

This relates to the amounts received from the Government to assist in meeting the Organization's Development expenditures. The Authority received Kshs 22.5 Million development funds in the financial year. The revenue recognized in the year was Kshs 32.00 Million. Development grant relating to expenses for the period is treated as income in the statement of financial performance, while for the purchase of assets it's treated as deferred income and allocated to statement of financial performance income over the useful lives of the related assets.

8 Donor funds

Description	2024-2025	2023-2024
Government grant - Development	Kshs '000'	Kshs '000'
Adaptation Fund Income	18,300	171,979
Exchange Gain (Adaptation Fund)	2,030	-
DANIDA GGECP	1,923	-
GCF - UNOPS	601	28,779
KEPTAP	8,461	11,192
Other Donor funds (Nature Kenya)	2,350	2,503
World Bank -AEHPMP	45,457	43,082
IUCN GEF-7 Project Forest Mgt	76,203	28,743
GCF ARCA Project	1	-
Total	155,326	286,279

This relates to various donor funds expended during the financial year. Donor funds expended during the year are recognized as Income and the balance as at the end of the year is treated as unspent donor funds. The total donor funds expended during the year was Kshs 155.32 Million as compared to Kshs 286.27 Million in the previous year.

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9 Revenue receipts

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
EIA Registration fees	18,711	15,784
Water Quality	183,392	161,072
Waste Management	49,676	34,139
Biodiversity	1,190	150
Noise Pollution	44	88
EIA Income	768,346	576,420
Direct bank credits	1,463	8,634
Air quality	45,230	13,558
Plastic Packaging	2,591	-
Sand Transporting Permit	54	-
Chemical Processing Fee	219	-
Carbon Processing Fee	1,490	-
Extended Producer Responsibility Fee	1,857	-
Total	1,074,263	809,844

These are the amounts collected as Appropriation- In- Aid (A-I-A) for the different licensing regimes monitored and Co-ordinated by the Authority as governed by the various regulations. The total A-I-A collected in the financial Year was a total of Kshs 1.07 Billion as compared to Kshs 809.84 Million in the previous year. The significant increase was as a result of increase in the EIA applications which had a major boost in the total revenue collected

The movement schedule for the revenue from Water quality is as indicated below;

Description	Amount (Kshs '000')
Amount Collected in Calendar Year January 2025- December 2025	203,942
Add:	
Recognition of Prepaid Revenue for the period July – December 2024 – EDL	81,420
	285,362
Less:	
Prepaid Revenue for the period July – December 2025 – EDL	101,970
Amount Recognized in the year	183,392

10 Other Incomes

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Donations	817	3,629
Miscellaneous Income	985	394
Gain on Disposal	1,804	-
Total	3,606	4,023

These comprises of amounts received as Donations Kshs 0.81 Million and Miscellaneous income Kshs 0.98 Million mostly from receipts from sale of general items.

Expenditure

11 Use of goods and services

	2024-2025	2023-2024
Description	KShs '000'	KShs '000'
Communication Expenses	14,873	22,779
Printing and Stationery	5,115	34,826
Resource Center Expenses	1,068	521
Travelling & Accommodation	195,028	171,486
Computer Expenses	14,419	15,430
Consultancy & Professional Fees	3,890,519	33,783
Publicity and Communication	9,631	7,594
Office Running Expenses	18,285	9,036
Bank Charges	1,076	1,137
Environmental Expenses	58,836	71,825
Insurance Expenses	102,898	89,164
Total	4,311,748	457,581

This amount relates to various expenses that assist in the day to day operations of the Authority. They are instrumental in the Authority achieving its mandate and core objectives. A total of Kshs 4.31 Billion was incurred in the financial year and Kshs 457.58 Million in the previous year.

Legal Deposits relates to various legal fees and awards provided for as a result of various court awards for cases totaling to Kshs 3.87 Billion.

12 Employee Costs

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Personnel Expenses	1,037,459	996,454
Staff Expenses	6,557	7,138
Staff Training Expenses	21,510	14,072
Total	1,065,526	1,017,664

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This relates to various Employee Expenses incurred. They include amounts paid as personal Emoluments of Kshs 891.61 Million, Employer's Pension component/ Gratuity of Kshs 129.88 Million, Employer's NSSF Contribution of Kshs 15.96 Million, Amount incurred for training of Staff of Kshs 21.51 Million, Insurance expenses of Kshs 102.71 Million and other Staff Welfare expenses of Kshs 6.55 Million.

13 Board expenses

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Honoraria	960	1,023
Sitting Allowances	10,308	14,978
Induction and Training	1,624	929
Travel and Accommodation	18,145	22,626
Other Allowances	828	376
Total	31,865	39,932

These are expenditure for Board of Management and other benefits accruing to them. These include Sitting Allowances, accommodation, lunch allowances, travel reimbursements, honoraria, medical insurance air tickets and training. Board and Committee Expenses incurred amounted to Kshs 31.86 Million. A total of Kshs 39.93 Million was used in the previous year.

14 Depreciation and Amortization expense

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Depreciation	42,468	49,973
Amortization	867	1,038
Total	43,334	51,010

This is the portion of the depreciable amount of the Various Assets owned by the Authority that was expensed during the year. Depreciation is charged on a straight-line basis. Depreciation amount charged to the Statement of Financial Performance is Kshs 43.33 Million. Comprised of buildings Kshs 4.96 Million, motor vehicles Kshs 3.57 Million, furniture & fittings Kshs 6.23 Million, office equipment Kshs 12.21 Million, computer equipment Kshs 15.47 Million and amortization of intangible assets Kshs 0.86 Million. Kshs 51.01 Million was charged in the year 2024.

15 Repairs and Maintenance

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Building	6,961	4,881
Equipment	1,840	2,595
Vehicles	79,339	82,618
Total	88,140	90,093

These are the expenses incurred for repairs and maintenance to bring back the various Authority assets to a useable form upon deterioration. A total of Kshs 88.14 Million was utilized during the year as compared to Kshs 90.09 Million in the previous year.

16 Contracted services

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Office Utilities	21,025	16,449
Office Rent & Land Rates	25,681	30,677
Total	46,707	47,126

These are amounts paid for the various Utility services including Electricity, Water, Telephone, Internet and postal services. The total amount incurred during the year was Kshs 46.70 Million as compared to Kshs 47.12 Million in the year 2024.

17 Grants and Subsidies expenses

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Adaptation Fund (NIE) Expenses	18,300	171,979
GGECP Expenses	2	-
National Research Fund Expenses	2,237	-
GCF Expenses	1,943	28,779
Nature Kenya Conference Expenses	2,350	2,503
AEHPMP-World Bank	43,963	43,082
IUCN - GEF 7 - Forest Management - Nema	42,507	25,163
IUCN - GEF 7 - Forest Management - Netfund	6,507	1,288
IUCN - GEF 7 - Forest Management - KALRO	10,683	-
IUCN - GEF 7 - Forest Management - Soralo	524	178
IUCN - GEF 7 - Forest Management - ACC	15,982	2,114
Humanitarian Open Street Map State	497	-
GCF ARCA Project- NEMA	1	-
Total	145,498	275,087

This relates to amounts incurred as expenses for the various donor funded projects being undertaken by the Authority. The total amounts expended for the various projects in the year totaled to Kshs 145.49 Million. The amount incurred in the year 2024 was Kshs 275.08 Million.

18 Cash and Bank Balances

Description	2024-2025	2023-2024
a) Bank Balances	Kshs '000'	Kshs '000'
KCB Development Account [Acc No.1102292354]	335,797	75,366
KCB Restoration Account [Acc No.1101628758]	13,988	18,989
KCB Revenue Account [Acc No.1102298158]	443	10,216
KCB Gateway Recurrent [Acc No.1112705546]	42,208	6,551
KCB NCNSA Project [Acc No.1135682763]	31	32
KCB Adaptation Fund [Acc No.1165595192]	11,810	23,253
KCB Adaptation Fund [Acc No.1218639164] KSH	96,756	149,760
KCB GGECP Project [Acc No.1204171068]	1,180	1,183
KCB Africa Environment Health Project [Acc No.1285063546]	55,500	6,127
KCB GCF ARCA Project Account (Acc No 1318639298)	9	-
COOP Revenue Account [Acc No.1100030858900]	6	4,610
CBA CBF (Biodiversity) [Acc No.6587230044]	3,633	3,639
BBK Pension Account [Acc No.708165964]	(0)	(1)
NBK IUCN GEF-7 Project Forest Mgt (ACC No. 01071261807800)	26,218	78,416
	587,580	378,141
b) Cash in Hand		
Nema Hq	-	4
c) Mpesa Holding		
Mpesa	-	-
d) ECITIZEN		
ECITIZEN	14,964	20,189
Total Cash and bank balance	602,542	398,334

The total amount of Cash in Hand and at the Bank as at the end of the year was Kshs 602.54 Million as compared to Kshs 398.33 Million in the previous year. The idle Bank Accounts will be closed in the Financial Year 2025/2026 to reduce on Bank Charges to the Authority.

19 Receivables from Non-Exchange Transactions

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Outstanding Advance - NEMA	45,436	29,274
Trade Receivables	2,720	-
Project Receivable	14,963	58,696
Grant Receivable - Development & Recurrent	177,827	275,000
Other debtors	63,018	61,918
Total	303,964	424,888

Ageing Analysis- Receivables from non-exchange transactions	Current FY	% of the total	Comparative 2023-2024	% of the total
Less than 1 year	289,001	95%	366,192	86%
Between 1-2 years	11,544	4%	55,277	13%
Over 3 years	3,419	1%	3,419	1%
Total	303,964	100%	424,888	100%

These are outstanding advances, imprests and other debtors. As at the end of the financial year there was a total of Kshs 303.96 Million outstanding, this was composed of advance and imprests Kshs 45.43 Million, Kshs 2.72 Million trade receivables, Kshs 14.96 Million project receivables due, Kshs 177.82 Million being recurrent funds for the year due. The Kshs 63.01 Million other debtors comprise of prepayments and deposits of which Kshs 19.81 Million relates to an overpayment to the Kenya Revenue Authority, Insurance and Air tickets Prepayments.

20 Inventories

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Consumable stores	19,253	13,895
	19,253	13,895

The closing inventory as at June 2025 was Kshs 19.25 Million as compared to Kshs 13.89 Million in the previous year. The inventories comprise mainly of stationeries, toners, catering & sanitary consumables.

21. Property, Plant and Equipment

	Buildings	Motor Vehicles	Furnitures & Fittings	Computers & Printers	Office Equipment	Capital Work in Progress	Total
Description	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'
	2.5%	25%	12.5%	30%	12.5%		-
Cost							
1st July 2023	196,525	297,896	99,184	90,887	115,976	93,431	893,899
Additions	-	-	2,949	23,387	6,725	33,799	66,859
Disposal	-	-	-	-	-	-	-
Transfer/Capitalized to buildings	-	-	-	-	-	-	-
30th June 2024	196,525	297,896	102,133	114,274	122,701	127,229	960,760
Accumulated depreciation							
1st July 2023	28,425	274,952	73,013	68,640	77,714		522,744
Charge for the year	4,964	16,266	7,044	11,831	12,329		52,433
Accm dep on revaluation Adj	2,417		-	-	-		2,417
Accm dep Prior year Adj	-	-	-	-	-		-
Accm dep on disposal	-	-	-	-	-		-
30th June 2024	35,807	291,218	80,057	80,470	90,043	-	577,594
Carrying amount							
30th June 2024	160,718	6,679	22,076	33,804	32,658	127,229	383,161
Cost							
1st July 2024	196,525	297,896	102,133	114,274	122,701	127,229	960,759
Additions	85,324	980	6,799	1,843	227	13,788	108,961

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	Buildings	Motor Vehicles	Furnitures & Fittings	Computers & Printers	Office Equipment	Capital Work in Progress	Total
Description	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'
Disposal	-	(5,800)	-	-	-	-	(5,800)
Transfer/Capitalized to buildings	-	-	-	-	-	(85,324)	(85,324)
30th June 2025	281,849	293,076	108,932	116,117	122,928	55,693	978,596
Accumulated depreciation							
1st July 2024	33,346	291,218	80,057	80,470	90,043	-	575,134
Charge for the year	4,964	3,572	6,236	15,478	12,217	-	42,468
Accm dep on revaluation Adj	2,090	-	-	-	-	-	2,090
Accm dep Prior year Adj	-	-	-	-	-	-	-
Accm dep on disposal	-	(5,800)	-	-	-	-	(5,800)
							-
30th June 2025	40,400	288,990	86,293	95,949	102,259	-	613,893
Carrying amount							
30th June 2025	241,449	4,087	22,639	20,168	20,669	55,693	364,705

This indicates the Property, Plant and Equipment movement Schedule from Acquisition, Accumulated Depreciation and Netbook Values for the different classes of Assets as indicated in the carrying amounts as at 30th June 2025. The Netbook value as at 30th June 2025 was Kshs 364.70 Million.

Property plant and Equipment includes the following Assets that are fully depreciated

	Cost Valuation	Normal Annual Depreciation charge
	Kshs '000'	Kshs '000'
Motor Vehicles, Including Motor Cycles	248,810	62,102
Computers And Related Equipment	70,887	23,605
Office Equipment, Furniture And Fittings	76,368	9,526
Total	396,065	95,233

22 Intangible Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cost At beginning of the year	14,273	11,922
Additions	-	2,351
At end of the year	14,273	14,273
Additions	586	
Disposal	-	-
At end of the year	14,859	14,273
Amortization and impairment		
At beginning of the year	12,540	11,502
Amortization	867	1,038
Accm dep on revaluation Adj	-	-
Accm dep Prior year Adj	-	-
Accm dep on disposal	-	-
At end of the year	13,407	12,540
NBV	1,452	1,734

This relates to various Computer Softwares capitalized, for example, the SharePoint 2019 Server License.

23 Trade and other payables from exchange transactions

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Sundry Payables	245,178	244,037
Other Payables	909,052	29,653
Net salary	36,044	28,576
Statutory deductions (PAYE, NHIF, NSSF, HELB, NITA, HOUSING LEVY)	25,095	19,558
NEMA Staff Welfare Society	2,297	983
Staff Housing Scheme	1,154	1,275
Bank Deduction Payable	33,304	15,514
Insurance Deduction Payable	3,766	850
Sacco Deduction Payable	38,198	22,295
Pension Fund Payable	96,152	43,180
Assurance Cover Payable	14,420	5,305
Total	1,404,660	411,226

Ageing analysis: (Trade and other payables)	2024-2025	% of the Total	Comparative FY	% of the Total
Under one year	1,378,005	98%	411,226	100%
1-2 years	26,655	2%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,404,660		411,226	

Indicates various outstanding Liabilities as at the end of the financial year. The total amount for trade and other payables outstanding is Kshs 1.40 Billion as compared to Kshs 411.22 Million in the previous year. Other Payables of Kshs 909 Million includes of Kshs 860 Million relating to the Owino Uhuru case and Kshs 23 Million for the Erastus Kibiru Case payable

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24 Provisions

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
General provisions	3,015,624	19,848

The general provisions include obligations which have been provided for and not yet paid as at the End of the year. In the current year the amount is Kshs 3.01 Billion which relates to provision of various court cases contingent liabilities and Kshs 11.35 Million being gratuity Payable to staff on contract. The breakdown for the General Provisions as is indicated below;

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Staff Gratuity	11,358	11,358
Erastus Kibiru and 4 Others vs NEMA Initially provided for:	-	8,490
Benson Ambuti Adegga & 2 Others vs NEMA & 5 Others	64,000	-
Muindi Kimeu and Others vs KPC and NEMA	423,766	-
Kental enterprises vs NEMA and 4 Others	2,516,500	-
	3,015,624	19,848

25 Refundable deposits from customers

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Deposit Payable	120,193	120,193
Prepaid Revenue	101,970	81,421
Total	222,163	201,613

Includes Kshs 120.19 Million being a restoration fund set and prepaid water quality licenses amounting to Kshs 101.97 Million.

26 Deferred Income Liability

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Unspent donor funds	426,015	187,860
	426,015	187,860

Breakdown of Unspent donor funds

Description	2024-2025
	Kshs '000'
GGEF & NRF	7,318
Adaptation Fund	33,445
EHPMP Unspent funds	69,947
Unspent IUCN GEF 7 Forest Management	20,403
Unspent GCF ARCA Project	294,902
	426,015

Deferred Income Liability

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
At start of the year	187,860	187,860
Additions	387,682	137,295
Expensed	(149,527)	(274,795)
At end of the year	426,015	187,860

These are un-utilized donor grants relating to the Adaptation Fund, World Bank Projects and GEF 7 IUCN Project. For the year 2025 the amount is Kshs 426.01 compared to Kshs 187.8 Million in the year 2024.

27 Capital Fund

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
At start of the year	175,473	175,473
At end of the year	175,473	175,473

These relates to the amounts initially injected into the Authority to start the operations of the institution. The amount does not change from one year to the other.

28 Revenue Reserve

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
At start of the year	(115,230)	(67,360)
Prior year Adjustment	(2,450)	(8,274)
Surplus/(Deficit)	(4,156,793)	(39,596)
At end of the year	(4,274,473)	(115,230)

The amount relates to a reserve created from the surplus or deficit from the operations of the Authority during successive financial years. The amount increased from a deficit of Kshs 115,230 to a deficit of Kshs 4.27 Billion. This is due to prior year adjustments of Kshs 2,458 and a deficit in the current year of Kshs 4.15 Billion.

29 Revaluation Reserve

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
At start of the year	11,848	14,265
Revaluation Adjustment	(2,090)	(2,417)
At end of the year	9,758	11,848

The revaluation reserve relates to the revaluation of Buildings. As indicated in the Statement of Changes in Equity, this is stated after transfer of depreciation charge of Kshs 2.09 Million.

30 Donation Reserve

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
At start of year	44,897	56,090
Depreciation Adjustment	(10,384)	(11,193)
At end of the year	34,513	44,897

The donation reserve relates to the various assets donated by the KEPTAP. As indicated in the Statement of Changes in Equity, this is stated after transfer of depreciation charge for the year.

31 Development Grants

Description	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Deferred Development Income	278,183	287,686
	278,183	287,686

Description	2023-2024
	Kshs '000'
At start of the year	287,686
Additions	22,500
Expensed	(32,003)
At end of the year	278,183

The Deferred development grant is income not yet utilized. The unutilized income is Kshs 278.18 Million in 2025 as compared to Kshs 287.68 Million in the year ended June 2024. This relates to mainly capital projects whose expenditure is recognized yearly through the annual depreciation of the Capital items.

32. Surplus Funds Remission

In accordance with Section 219 (2) of the Public Finance Management Act, regulatory entities shall remit into the Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The Authority paid Kshs 32.38 Million to Kenya Revenue Authority being the 90% of the surplus reported in the interim financial statements for financial year

2019/2020. However, after the adjustments in the revenue recognition the Authority had a deficit of Kshs 1.94 Million.

In the financial year 2020/2021 although the Authority had reported a surplus in the interim financial statements of Kshs 13.92 Million. There was no surplus payable since there was an overpayment of Kshs 32.38 Million in the financial year 2019/2020. In the year 2020-2021, the Authority had a surplus of Kshs 13.967 Million thus amount payable was Kshs 12.570. Following this, amount refundable by KRA is Kshs 19.814 Million. In the current financial year the Authority reported a deficit of Kshs 4.15 Billion.

	2024-2025	2023-2024
	Kshs(000)	Kshs(000)
Deficit for the period	(4,152,217)	(39,596)
Less: Allowable deductions by NT	-	-
90% computation (Included in Statement of Financial performance)	-	-

Surplus Remission Payable

	2024-2025	2023-2024
	Kshs(000)	Kshs(000)
Payable/refundable at the beginning of the year	(19,814)	(19,814)
Payable during the year	-	-
Payable/refundable at end of the year	(19,814)	(19,814)

33. Prior year adjustments – IPSAS 3

The prior year adjustments in the revenue reserves amounting to a total of Kshs 2.45 Million relates to a refund of a donation of Kshs 2.69 Million for a tree planting initially recognized as income and Kshs 0.23 Million being recognition of Income from depreciation of assets purchased by the IUCN Project in the FY 2023-2024.

34. Contingent Liabilities and Contingent Assets-IPSAS 19

The Authority 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 Liabilities

The following are major contingent liabilities as at 30th June 2025.

a) Benson Ambuti Adega & 2 Others Vs NEMA & 5 Others-Case-Kisumu ELC No.8 of 2018

The matter was finalized and costs awarded at Kshs 4.3 Million for each of the 3 respondents adding up to about Kshs 13 Million. Respondent 1 has since had his Kshs 4.3 Million award enhanced by Court to Kshs 16 Million and respondent 2 has lodged a similar request to the Court. Both requests have been challenged by us and the motions are pending court determination. Kshs 13 Million out of Kshs 25 Million is undisputed and paid out. These amounts have now been reduced significantly by a Court decision dated November 2023 which quashed up to Kshs 32 million for duplicity. We still await a further decision by the Court of Appeal which is likely to reduce the owing costs even further. Total Contingent liability is at Kshs 64 Million.

b) Muindi Kimeu and Others VS KPC and NEMA No. NEMA/LG/5/5/781

Subject matter is a 2015 year oil spill from a Kenya Pipeline Company pipeline in Thange area of Makueni County.

Judgment read on 11th July 2025 awarding Petitioners in the Oil Spill class action suit damages amounting to Kshs 2,118,831,676/- to be apportioned as between KPC and NEMA at the ration of 80: 20 respectively. Kshs 423,766,335 million to be paid by NEMA (20%)

c) Kental Enterprises Vs NEMA and 4 Others No. Nairobi ELC Petition 2 of 2019

Subject matter was the actions of a multi-agency team that demolished concrete structures at the Ukay mall in Westlands on grounds of riparian encroachment. The Court in its Judgment dated 24th March 2025 found the government agencies guilty of unfair administrative action and meted out declaratory orders and compensation relief amounting to Kshs 2,513,500,000/- together with interest at 14% to start counting with effect from 24th March 2025. Costs of the suit also awarded and to be agreed on or taxed by the courts.

A comprehensive list of all pending cases has been included in Appendix VI.

35. Related Party Disclosures-IPSAS 20

Nature of related party relationships

Entities and other parties related to the National Environment Management Authority (NEMA) 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 the National Environment Management Authority (NEMA), holding 100% of the Authority's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) Key management.
- iii) Board of directors.

The Authority has seven key management personnel. The managers participate in making key management decisions of the Authority and reports to Board of Management for guidance and the parent ministry for policy direction. The seven key managers' remuneration for the financial year ended June 30, 2025 was Kshs 43.39 Million. The Authority received Kshs 310.82 Million from the parent ministry as recurrent grant and Kshs 22.5 Million as development grant.

36. Financial Instruments Disclosure-IPSAS 30

Financial assets and liabilities are recognized in the Authority's statement of financial position when the Authority has become a party to the contractual provisions of the instrument. Specific accounting policies adopted by the Authority and are key for financial instruments outstanding at the end of the reporting period are summarized below:

Receivables

Receivables are carried at anticipated realizable value. They comprise mostly of staff debtors and outstanding donor funds committed but not received at the end of the financial year. The staff debtors comprise of imprests and field advances issued and not surrendered. Since the staffs are still in employment, it is probable that the surrenders will be effected in the subsequent year. The donor funds will be released in the next financial since the project is still active.

Payables

Payables are not interest bearing and are stated at their nominal value. They comprise mostly of supplier's goods and services received but not paid and unspent donor funds. In both cases the Authority's contractual relationship does not entail interest risk exposure.

37. Revaluation of Assets-IPSAS 17

There was no revaluation of assets during the period. The authority adopts cost model has its accounting policy, after recognition as an asset, an item of property, plant and equipment is carried at cost, less any accumulated depreciation and any accumulated impairment losses as per requirements of IPSAS 17.

38. Financial Risk Management Policies

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

(a) Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized, in respect of each class of financial asset and financial liability are disclosed in Note 2 to the financial statements.

(b) Financial risk management objectives

The Authority's activities expose it to a variety of financial risks including credit and liquidity risks. The Authority's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk.

(c) Credit risk

The Authority's credit risk is primarily attributable to its limited prepayments notably rent and medical insurance premiums. In both cases the risk is minimal since the prepayments do not in any case exceed one financial year and the Authority does not have her own premises. The amount that best represents the Authority's maximum exposure to credit as at 30th June is as follows;

	Kshs '000'
At 30 June 2025	
Cash at bank	602,542
Receivables	303,964
	<hr/> 906,506 <hr/>
At 30 June 2024	
Cash at bank	398,334
Receivables	424,888
	<hr/> 823,222 <hr/>

(d) Liquidity risk management

The Authority's liquidity risk results from lower funding by the Government and inability to collect adequate appropriation in aid through licensing fees to supplement the reduced government funding. Liquidity risk is the risk that the Authority will not be able to meet its financial obligations as they fall due. Prudent liquidity risk management includes maintaining sufficient cash and cash equivalents.

Management perform cash flow forecasting and monitor rolling forecasts of the Authority's liquidity requirements to ensure it has sufficient cash to meet its operational needs

The Authority's approach when managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Authority's reputation.

(e) Market risk management

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. The Authority takes on exposure to market risk, which is the risk of changes in market prices and interest rates. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Authority includes projected inflation rate in her budget in order to cushion against price changes. With regards to interest rate risks, the Authority prudently manages her cash flows so as to avoid overdraft facilities.

(f) Foreign Currency Risk

The Authority's transactions are denominated in Kenya Shillings and in cases of foreign currency payments, sufficient negotiations are carried out to obtain better foreign currency exchange rates.

39 Cash Generated from Operations

	2024-2025 Kshs '000'	2023- 2024 Kshs '000'
Surplus for the year	(4,156,793)	(39,596)
Adjustments for:		
Tax expense	-	-
(Gain)/Loss on disposal of property, plant & equipment	(1,804)	-
Interest received	-	-
Depreciation of property, plant & equipment	43,334	51,010
Accumulated depreciation adjusted		
Prior year adjustment	(2,450)	(8,274)
Excess surplus paid		
Operating (loss) before working capital changes	(4,117,712)	3,140
Changes in operating assets and liabilities		
(Increase)/decrease in Receivable from non-exchange transactions	120,923	(319,251)
(Increase)/ decrease in inventories	(5,358)	8,690
Increase/(decrease) in trade payables and other payables	993,434	284,736

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	2024-2025 Kshs '000'	2023- 2024 Kshs '000'
Increase /(decrease) in provisions	2,995,776	5,724
Increase /(decrease) in Refundable deposits and Prepayments from Customers	20,550	1,769
Increase /(decrease) in Development Grants	(9,503)	35,250
Increase/(decrease) in Deferred Income Liability	238,155	(140,169)
Increase/(decrease) in Donation Reserve	(10,384)	(11,193)
Cash used in operations	225,881	(131,304)
Surplus paid		
Net cash used in operating activities	225,881	(131,304)

40. Capital Commitments

Capital commitments	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Authorised for:	-	-
Authorised and contracted for	15,574	33,799
Total	15,574	33,799

These relates to commitments relating to Centres of Excellence and the Envis System as follows;

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Marsabit Green point	-	9,719
ENVIS System	9,911	19,821
Narok Green point	5,663	4,258
Total	15,574	33,799

41. Revaluation Adjustment

	2024-2025	2023-2024
	Kshs '000'	Kshs '000'
Opening Balance	11,848	14,265
Revaluation Adjustment	(2,090)	(2,417)
Closing Balance	9,758	11,848

42. Events after the Reporting Period

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

43. Ultimate and Holding Entity

The Entity is a State Corporation under the Ministry of Environment Climate Change and Forestry. Its ultimate parent is the Government of Kenya.

44. Currency

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

20. Appendices

Appendix I: Implementation Status of Auditor-General Recommendations

The following is the summary of issues raised in the final external audit report 2023/2024, and management comments that were provided to the auditor. Indicated is the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
FY 2023/2024	<p>1.Failure to disclose all Contingent Liabilities: Financial statements only disclosed nine (9) major contingent out of one thousand and thirty six (1,036) outstanding cases whose outcomes is likely to have potential liabilities.</p> <p>In the circumstances, the claims against the Authority may impact negatively on the entity's financial position.</p>	The Authority has disclosed all outstanding cases as at the closure of the financial year in compliance with the PSASB guidelines. This in under Appendix VI- List of Pending Cases – 30th June 2025. Further, for the cases that the outcomes have been determined and have a financial implication, they have been classified as payables or provided for as required in the financial statements.	Resolved.	30th June 2025
FY 2023/2024	<p>2. Failure to Adopt E-Procurement The Authority has procured an integrated environment information system (ENVIS) that will fully support the procurement cycle/process through E-Procurement. The contracted firm is currently installing the system. This matter will be closed once the new system is rolled out in November 2024.</p>	ENVIS go-live date was 1st August 2025. The Authority was also registered on the e-GP System towards mandatory implementation starting July 2025.	Resolved.	30th June 2025
FY 2023/2024	<p>3. Violation of One-Third Rule on Basic Salary Thirty-five (35) employees received net pay which was below 1/3 of their basic pay.</p>	The management wrote a memo to the 50 officers who were affected for the month of March 2025 to restructure	Resolved.	30th June 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
		their deductions in compliance with the law. The issue did not recur in the month of June 2025.		
FY 2023/2024	<p>4.Expenditure beyond the Recommended Threshold Board expenses amounting to Kshs.39, 932,000 contrary to circular OP/CAB.9/1A on Management of State Corporations which capped Board expenditure at Kshs.30 million or 5% of operations and maintenance budget whichever is lower.</p> <p>No authority was obtained from the Cabinet Secretary for the over expenditure of Kshs. 11,117,000.</p> <p>In the circumstances, Management was in breach of the guidelines.</p>	<p>The management wrote to the National Treasury and SCAC on 13th March 2025 as recommended by the committee, requesting for Approval for Annual Board Expense Increment from Kshs. 30 Million to Kshs. 40 Million. The Authority has since received a response from SCAC dated 1st April 2025, reiterating what the law states.</p> <p>Still awaiting the response from the National Treasury.</p> <p>As at 30th June 2025 the total board expenses amounted to Kshs. 31.86 Million</p>	Not Resolved	31 st December 2025
FY 2023/24	<p>5. Failure to Fund Restoration Account During the year, Management did not fund the account as required by the Section 25(2) of the Environmental Management and Co-ordination Act. In the circumstances, Management was in breach of the law, and in the unlikely event of environmental degradation, the Authority would not be able to intervene or mitigate due to lack of funds.</p>	<p>The Office of Attorney General and Department of Justice is in the process of publishing EMCA (Deposit Bond Regulations 2025) in the Kenya Gazette as per the letter dated 27th January 2025 to NEMA.</p> <p>The Extended Producer Responsibility (EPR) Regulations which are now in force are to also to fund the Restoration Account.</p>	Not Resolved.	30th June 2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
		The current bank balance in the Restoration Fund is Kshs 13,987,755.		
FY 2023/24	<p>6. Slow Implementation of Integrated Environmental Information Management System and Enterprise Resource Planning System Review of the contract revealed that, the contract was signed in February, 2024 and the contract period was 12 months up to February 2025. However, as at the time of audit in December, 2024, the System was at 35% completion rate.</p> <p>In the circumstances, the implementation of the system may not be able to meet all the deliverables within the contract period and the expected benefits of the project may not be achieved.</p>	Completion status as at 30 th June 2025 was reported by the developer to be at 68%. Go-Live date was 1st August 2025 to allow the service provider to address architectural issues raised in the course of implementation.	Resolved.	1 st August 2025
FY 2023/24	<p>7. Non-Revaluation of Fully Depreciated Motor Vehicles Eighty-one (81) motor vehicles were fully depreciated but still in use during the year under review. This was contrary to International Public Sector Accounting Standard No.17 which requires that revaluations be done with sufficient regularity such that the carrying amount of assets does not differ materially from that which would be determined using fair value at the reporting date. Although Management has indicated that a firm has been engaged for asset valuation, the exercise had not been concluded at time of audit in December, 2024.</p> <p>In the circumstances, Management was in breach of the law.</p>	The management received the final report from Gimco Limited in April 2025 where all assets were revalued and the asset register updated.	Ongoing.	30 th June 2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
FY 2023/24	<p>8. Non-utilization of Air Quality Monitoring Equipment. The Authority received an air quality monitoring equipment worth Kshs. 67,000,000 from a donor funded project in the year 2018. However, this equipment had been idle for a period of ten (10) months (February, 2024 to November, 2024) due to failure to pay the required annual license fees to a South African service provider.</p>	<p>The license fee is ZAR 44,805.50 for the period 1st May 2024 to 30th April 2026. The amount was paid in November 2024 to SI Analytics Pty Ltd. Currently the equipment is up and running</p>	Resolved.	31 st November 2024
FY 2023/24	<p>9. Under-Staffing Out of the established positions of four hundred and ninety-five (495), only three hundred and eighty-three (383) or (77%) positions were filled resulting to a shortfall of one hundred and twelve (112) positions.</p> <p>In the circumstances, the understaffing may result to overworked staff and may lead to compromise on quality of service delivered to the Public.</p>	<p>The total number of staff has since increased to 468 (94.5%) i.e. 424 NEMA staff and 44 officers from Kenya Water Towers Authority.</p> <p>The estimated cost of recruiting the remaining number of staff to reach the approved total number of 495 is Kshs. 70 Million.</p>	Not Resolved.	30th June 2026
FY 2023/24	<p>10. Weak Controls on Revenue Collection i.) As per the approved staff establishment, only one Quantity Surveyor was in place against annual applications of seven thousand and twenty-one (7,021) for Environmental impact assessment licenses across the 47 counties. This exposes the Authority to risks of revenue loss due to element of lack of segregation of duty, exhaustion, collusion and fraud during valuation of projects.</p> <p>ii) No database of regulated facilities such as petrol stations, hospitals, waste effluent companies, exhausters,</p>	<p>a.) In April 2025, the board of management approved conversion of two existent positions to the position of Quantity 2 Surveyor (QS) for cost estimation in the EIA processing. Recruitment of the additional surveyors is scheduled for FY 2025/26.</p> <p>In the meantime, County Directors of Environment are trained on how to estimate the Project Costs.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe
	<p>schools, universities, manufacturers, agricultural processors were maintained to guide in identification of clients.</p> <p>In the circumstances, the efficiency and effectiveness of the internal control systems in revenue collection are weak and could result in loss of revenue.</p>	<p>b.) The management has collated a comprehensive list of 22, 243 regulated facilities in all counties. Every NEMA county office continues to update what exists in their jurisdiction.</p>	Not Resolved	1 st January 2026
FY 2023/24	<p>11. Irregular Board's Engagement in Management Functions.</p> <p>The statement of financial performance reflects board expenses amount of KSHS. 39,932,000 which includes an amount of Kshs. 5,545,745 relating to sitting allowance, mileage and daily subsistence allowance paid to Board members for field inspection visits. This was contrary to Chapter 1.22 of Mwongozo. In the circumstances, the Board was in breach of the Mwongozo directives and may have usurped Management functions.</p>	<p>The Management would like to clarify that the wide mandate of NEMA has partly contributed to the Board being involved in the wide range of activities indicated. The activities were strategic in nature and did not involve any operational activities under the purview of Management.</p> <p>Further, it is important to note that the Board was trained on Corporate Governance and is complying with the Circular with regard to field/ inspection visits.</p>	Not Resolved.	1st January 2026

Appendix II: Projects implemented by The National Environment Management Authority

Project title	Project Number	Donor	Period/ duration	Donor commitment Kshs	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1 Integrated Programme to Build Resilience to Climate Change & Adaptive Capacity of Vulnerable Communities in Kenya under United Nations Framework Climate Change Convention (UNFCCC)	KEN/NIE/Multi/2013/1	ADAPTATION FUND BOARD	The project official start date is 01 05 2016- The project end date was extended to June 2024.	One Billion	Yes	Yes
2 Africa Environmental Health & Pollution Management Project	P167788	World Bank	The project official start date is 14 th August 2020 The project end date is 31st July 2025.	820 Million	Yes	Yes
3 Strengthening forest Management for improved Biodiversity Conservation and Climate Change Resilience in the Southern Rangelands of Kenya	IUCN PROJECT NUMBER: P03162 IUCN AWARD NUMBER: AVCH-000981 GEF PROJECT NUMBER: GEF ID/10292	GEF 7- IUCN	The project official start date is January 2024 end date June 2027	USD 5,354,588	Yes	Yes

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Status of Projects completion

	Project	Total project Cost Kshs	Total expended to date Kshs	Completion % to date	Budget Kshs	Actual Kshs	Sources of funds
1	Integrated Programme to Build Resilience to Climate Change & Adaptive Capacity of Vulnerable Communities in Kenya under United Nations Framework Climate Change Convention (UNFCCC	One billion	999,903,708	92%	187,000,000	171,979,445	GRANT (ADAPTATION FUND)
2	Africa Environmental Health & Pollution Management Project	861 Million	171,003,454	20%	178,000,000	43,962,616	World Bank
5	Strengthening forest Management for improved Biodiversity Conservation and Climate Change Resilience in the Southern Rangelands of Kenya	560 Million	104,946,533	83%	129,796,186	76,203,692	Global Environment Facility

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Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received	Nature: Recurrent/Development/ Others	Total Amount - Kshs	Where Recorded/recognized					Total Transfers during the Year
	as per bank statement			Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others – Unspent donor funds	
Ministry of Environment and Forestry	4/30/2025	Recurrent	133,000,000.00	133,000,000.00					133,000,000.00
Ministry of Environment and Forestry	7/4/2025	Recurrent	166,827,403.00	166,827,403.00					166,827,403.00
Ministry of Environment and Forestry	7/11/2025	Recurrent	11,000,000.00	11,000,000.00					11,000,000.00
Ministry of Environment and Forestry	2/6/2025	Development	22,500,000.00			22,500,000.00			22,500,000.00
Ministry of Environment and Forestry	10/17/2024	Others- Donor	92,780,153.70	-				92,780,153.70	92,780,153.70
Ministry of Environment and Forestry	6/20/2025	Others- Donor	294,902,952.00	-				294,902,952.00	294,902,952.00
Total			721,010,508.70	310,827,403.00	-	22,500,000.00	-	387,683,105.70	721,010,508.70

Appendix IV- Inter-Entity Confirmation Letter

**Name of transferring entity: Ministry of Environment Climate Change and Forestry
Name of Beneficiary entity: National Environment Management Authority**

Confirmation of amounts received by National Environment Management Authority as at 30th June 2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
	4/30/2025	133,000,000.00		133,000,000.00	-
	7/4/2025	166,827,403.00		166,827,403.00	-
	7/11/2025	11,000,000.00		11,000,000.00	-
	2/6/2025		22,500,000.00	22,500,000.00	-
	10/17/2024		92,780,153.70	92,780,153.70	-
	6/20/2025		294,902,952.00	294,902,952.00	-
Total		310,827,403.00	410,183,105.70	721,010,508.70	-

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

Head of Accounts Department - Disbursing Entity:
 Name HELLEY OBAFEMI Sign [Signature] Date 09/12/2025

Head of Accounts Department - Beneficiary Entity:
 Name Kennedy Ochuka Sign [Signature] Date.....

Appendix V- List of Pending Cases – 30th June 2025

NO.	CASE NO
1	HCCC No. 262 of 2006 (Mombasa)
2	C.M.C.C. No. 655 Of 2005 (Machakos)
3	H. C. M.C. No. 629 of 2007
4	H.C.C.C. No. 147 Of 2007 (Nakuru)
5	H.C.C.C. No. 701 of 2007
6	Tribunal Appeal No. NET/23/2007
7	CMCC NO. 2662 OF 2008
8	Tribunal Appeal No. NET/40/2009 OF 2009
9	HCCC NO. 683 OF 2009
10	MSA MISC. Application No. 25 of 2010
11	Tribunal appeal NO. NET/52/2010 OF 2010
12	Tribunal Appeal No. NET/59/2010
13	Tribunal Appeal No. NET/60/2010
14	Tribunal Appeal No. NET/65/2011
15	HCCC JR No. 118 of 2011
16	Nakuru HCCC Petition No. 38 of 2011
17	Tribunal Appeal No. NET/89/2012
18	Tribunal Appeal No. NET/91/2012
19	High Court Petition No. 22 of 2011
20	High Court Petition No. 40 of 2012
21	Nairobi High Court Petition No. 269 of 2011
22	H.C. Machakos Petition No. 206 of 2012
23	Tribunal Appeal No. NET/96/2012
24	Milimani Court No. 207 of 2012
25	Milimani Civil Appeal No. 474 of 2012
26	Nakuru H.C. Misc Appl. No. 67 of 2012
27	High Court Milimani PT. No. 465 of 2012
28	Tribunal Appeal No. 110 of 2012
29	Nairobi Environment Land Court PT. No. 585 of 2012
30	Eldoret PT. No. 1 Of 2012
31	Tribunal Appeal NET No. 112 of 2013
32	Elc No. 445 of 2013
33	Tribunal Appeal No. 118 of 2013
34	Tribunal Appeal No. 119 of 2013
35	Mavoko SPMCC No. 215 of 2012
36	Petition No. 351 of 2013
37	Milimani Civil Suit No. 4175 of 2013
38	Eldoret Land & Environment JR No. 21 of 2013
39	Kisumu Civil Suit No. 169 of 2013
40	Tribunal Appeal No. 219 of 2012
41	Mombasa JR. Misc. No. 2 of 2013

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NO.	CASE NO
42	Tribunal Appeal No. 121 of 2013
43	Milimani ELC No. 1183 of 2013
44	Mombasa ELC No. 243 of 2013
45	Milimani ELC No. 1483 of 2013
46	Nyeri ELC No. 243 of 2013
47	Milimani ELC No. 597 of 2013
48	Milimani 114 OF 2014
49	Milimani ELC No. 116 of 2014
50	Mombasa Petition No. 17 of 2014
51	Milimani ELC No. 423 of 2014
52	Nyeri High Court ELC No. 120 of 2014
53	Milimani JR No. 238 of 2014
54	Mavoko Pmcc No. 13 of 2014
55	NET No. 127 of 2014
56	Law Society Of Kenya Complaint
57	NET No. 128 of 2014
58	Malindi ELC No. 5 of 2014
59	NET No. 126 of 2014
60	Milimani Petition No. 328 of 2014
61	NET No. 123 of 2013
62	NET No. 125 of 2014
63	Milimani ELC No. 524 of 2013
64	Milimani Petition No. 440 of 2014
65	Milimani JR Misc No. 350 of 2014
66	NET No. 130 of 2014
67	Mombasa Petition No. 28 of 2011
68	Milimani ELC No. 1229 of 2014
69	Milimani Petition No. 319 of 2014
70	Busia Petition No. 8 of 2014
71	Machakos Petition No. 126 of 2014
72	NET No. 132 of 2014
73	NET No. 133 of 2014
74	Milimani ELC No. 1483 of 2014
75	Mombasa Industrial Cause No. 578 of 2014
76	Milimani ELC NO. 964 of 2014
77	Milimani ELC No. 1559 of 2014
78	Bungoma Petition No. 33 of 2014
79	NET No. 131 of 2015
80	Milimani Commercial Civil Case No. 404 of 2015
81	Milimani ELC No. 199 of 2013
82	NET No. 136 of 2015
83	Milimani CMCC NO. 585 of 2015
84	Kisii Petition NO. 10 of 2015

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NO.	CASE NO
85	NET No. 140 of 2015
86	NET No 141 of 2015
87	Milimni Civil Appeal No. 16 of 2015
88	NET No. 142 of 2015
89	Nakuru Petition No. 13 of 2015
90	NET No. 144 of 2015
91	NET No. 146 of 2015
92	Mombasa High Court Misc No. 6 of 2015
93	Mombasa High Court Misc No. 7 of 2015
94	Mombasa High Court Misc No. 8 of 2015
95	Machakos ELC No. 132 OF 2015
96	NET No. 145 OF 2015
97	Milimani ELC No. 1385 of 2014
98	NET No. 149 of 2015
99	NET No. 148 of 2015
100	Eldoret Petition No. 10 of 2015
101	NET No. 152 of 2015
102	NETNo. 153 os 2015
103	NET No. 154 of 2015
104	Milimani JR No. 217 of 2015
105	Milimani ELC No. 728 of 2015
106	Milimani ELC No. 667 of 2015
107	NET No. 155 of 2015
108	NET No. 156 of 2015
109	NET No. 157 of 2015
110	Mombasa ELC No. 172 of 2015
111	NET No. 158 of 2015
112	Nakuru ELC No. 254 of 2015
113	Milimani ELC Civil Appeal No. 76 of 2015
114	Milimani ELC No. 921 of 2015
115	NET No. 161 of 2015
116	Milimani Petition No. 526 of 2015
117	NET No. 163 of 2015
118	NET No. 166 of 2015
119	Milimani ELC No. 295 of 2015
120	Milimani Petition No. 494 of 2015
121	NET No. 151 of 2015
122	Milimani ELC No. 1300 of 2015
123	Milimani ELC No. 11 of 2016
124	Nakuru Civil Appeal No. 287 of 2015
125	Milimani ELC No. 100 of 2015
126	NET No. 170 of 2016
127	Kisumu Misc Application No. 3 of 2016
128	Milimani ELC No. 178 of 2016

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NO.	CASE NO
129	Milimani Misc Application No. 106 of 2016
130	Milimani ELC NO. 210 of 2015
131	Mombasa Petition No. 1 of 2016
132	NET No. 172 of 2016
133	Milimani ELC No. 211 of 2016
134	Milimani Petition No. 90 of 2016
135	Mombasa ELC No. 37 of 2016
136	Milimani Petition No. 100 of 2016
137	NET No. 160 of 2015
138	Kisii Petition No. 7 of 2016
139	Milimani ELC No. 322 of 2016
140	Nakuru Petition No. 13 of 2016
141	NET No. 174 of 2016
142	Kisumu Petition No. 13 of 2016
143	Kisumu Petition No. 14 of 2016
144	Milimani ELC No. 85 of 2016
145	Milimani ELC No. 483 of 2016
146	Milimani ELC No. 1014 of 2015
147	NET No. 175 of 2016
148	NET No. 176 of 2016
149	Milimani Petition No. 213 of 2016
150	Milimani Petition No. 177 of 2016
151	Nakuru ELC No. 28 of 2016
152	Malindi Petition No. 10 of 2016
153	NET No. 179 of 2016
154	NET No. 180 of 2016
155	NET No. 177 of 2016
156	NET No. 183 of 2016
157	Milimani Criminal Case No. 841 of 2016
158	NET No. 178 of 2016
159	Milimani Petition No. 316 of 2016
160	Milimani ELC No. 912 of 2016
161	NET No. 186 of 2016
162	NET No. 188 of 2016
163	Kitale ELC No. 119 of 2016
164	Milimani ELC No. 974 of .2016
165	Meru ELC No. 113 of 2016
166	Milimani JR No. 417 of 2016
167	Milimani ELC no. 1099 of 2016
168	NET No. 192 of 2016
169	NET No. 194 of 2016
170	Milimani Civil appeal No. 80 of 2016
171	Milimani Petition No. 386 of 2016
172	Kisumu Petition No. 2 of 2016

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NO.	CASE NO
173	Milimani ELC No. 1187 of 2016
174	Milimani Miscellaneous Civil Application No. 337 of 2016
175	Milimani ELC No. 1426 of 2016
176	Kajiado ELC No. 235 of 2017
177	Milimani ELC No. 662 of 2016
178	Kisii ELC No. 370 of 2016
179	NET No. 196 of 206
180	NET No. 197 OF 2016
181	Milimani Petition No. 506 of 2016
182	Kajiado Petition No. 6 of 2016
183	Malindi ELC No. 283 of 2016
184	Milimani ELC No. 1593 of 2016
185	Milimani Petition No. 24 of 2017
186	Milimani Petition No. 2 of 2017
187	Mombasa ELC No. 23 of 2017
188	Machakos petition No. 5 of 2017
189	Milimani ELC NO. 512 of 2005
190	Milimani Petition No. 5 of 2017
191	NET No. 201 of 2017
192	Mombasa CMCC No. 407 of 2017
193	Milimani ELC Appeal No. 1 of 2017
194	Malindi ELC Petition No. 5 of 2017
195	Milimani ELC No. 225 of 2017
196	Milimani CMCC No. 2365 of 2017
197	NET No. 204 of 2017
198	NET No. 203 of 2017
199	Milimani Petition no. 133 of 2017
200	Milimani Petition no. 202 of 2017
201	Milimani Petition no. 251 of 2017
202	Milimani CR No. 841 of 2016
203	NET No. 205 of 2017
204	Milimani ELC Appeal No. 3 of 2017
205	Kajiado ELC No. 675 of 2017
206	NET No. 208 of 2017
207	NET No. 206 of 2017
208	Nakuru ELC No. 50 of 2012
209	Milimani Civil appeal no. 25 of 2017
210	NET No. 209 of 2017
211	Milimani Petition no. 334 of 2017
212	Milimani ele No. 473 of 2017
213	Milimani JR No. 421 of 2017
214	NAKURU ele No. 24 of 2017

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NO.	CASE NO
215	Milimani ELC miscellaneous Application no. 88 of 2017
216	Milimani Petition No. 375 of 2017
217	Malindi Petition No. 159 of 2017
218	Milimani ELC Civil Appeal No. 2 of 2017
219	Milimani JR No. 13 of 2017
220	Milimani ELC No of 2014
221	NET No. 211 of 2017
222	Milimani ELC No. 7 of 2017
223	Milimani Petition No. 451 of 2017
224	Nakuru ELC No. 405 of 2017
225	Milimani JR No. 22 of 2017
226	Mombasa Petition no. 40 of 2012
227	Malindi Petition no. 21 of 2017
228	Machakos ELC No. 466 of 2017
229	Milimani ELC No. 730 of 2017
230	Milimani ELC No. 764 of 2017
231	Garissa Petition No. 1 of 2017
232	Mombasa Civil case No. 4 of 2018
233	NET No. 1 of 2018
234	NET No. 2 of 2018
235	Thika ELC No. 37 of 2018
236	Kisii ELC No. 2 of 2018
237	Milimani Commercial and Taxation Division No. 428 of 2017
238	NET No. 211 of 2018
239	NET No. 003 of 2018
240	Nairobi Court of appeal no. 31 of 2018
241	Mombasa ELC No. 4 of 2018
242	Milimani ELC Petition No. 16 of 2018
243	Milimani JR No. 72 of 2018
244	Nairobi Criminal appeal no. 3 of 2018
245	Net No. 004 OF 2018
246	Milimani CMCC No. 3207 of 2018
247	NET No. 4 of 2018
248	NET No. 7 of 2018
249	Milimani Employment and Labour relations Cause no. 547 of 20-18
250	NET No. 006 of 2018
251	NET No. 008 of 2018
252	NET No. 009 of 2018
253	Milimani High Court Civil Case No. 338 of 2018
254	Milimani Petition No. 2 of 2018
255	Narok ELC Petition No. 10 of 2018
256	NET No. 10 of 2018

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NO.	CASE NO
257	Milimani ELC No. 255 of 2018
258	Milimani ELC No. 245 of 2018
259	Milimani ELC No. 244 of 2018
260	Milimani ELC No. 91 of 2018
261	Malindi Miscellaneous No. 41 of 2016
262	Nairobi Court of appeal No. 191 of 2018f
263	Nairobi Appeal ELC No. 17 of 2018
264	Kiambu ELC No. 13 of 2018
265	Baricho CR No. 787 of 2018
266	Nairobi ELC No. 344 of 2018
267	NET Appeal No. 13 of 2018
268	Thika CMCC No. 667 of 2018
269	Nairobi ELC No. 49 of 2018
270	NET No. 14 of 2018
271	Supreme Court Miscellaneous No. 4 of 2018
272	Mombasa High court no. 55 of 2018
273	Nairobi ELC Miscellaneous application no. 56 of 2018
274	Nairobi Miscellaneous Application No. 57 of 2018
275	Homabay High Court Petition No. 6 of 2018
276	Thika ELC No. 13 of 2018
277	Nairobi ELC No. 52 of 2018
278	NET No. 15 of 2018
279	Nairobi Civil appeal No. 346 of 2018
280	Nairobi ELC No. 431 of 2018
281	Nairobi ELC No. 61 of 2018
282	Narok ELC No. 16 of 2018
283	Kisumu ELC No. 7 of 2018
284	Nairobi high Court Case No, 338 of 2018
285	Malindi ELC No. 196 of 2018
286	NET No. 19 of 2019
287	Nairobi High Court Case no. 450 of 2018
288	Kiambu CMCC No. 532 of 2018
289	NET No. 21 of 2018
290	Nairobi Case No. 20 of 2018
291	NET No. 024 of 2018
292	Kangundo PMCC No. 15 of 2018
293	Embu ELC No. 10 of 2018
294	Nairobi ELC No. 514 of 2018
295	Nairobi Court of appeal No. 276 of 2018
296	Naivasha ELC No.1204 of 2018
297	Eldoret ELC No. 1281 of 2018
298	Thika ELC No. 2 of 2019

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NO.	CASE NO
299	Nairobi ELC No. 2 of 2019
300	Kerugoya ELC No. 36 of 2019
301	Milimani ELC No. 2 of 2019
302	Thika ELC No. 2 of 2019
303	Kisii ELC Petition No. 3 of 2019
304	NET No. 4 of 2019
305	Kajiado High Court Case No. 21 of 2019
306	Nairobi ELC No. 106 of 2019
307	Nairobi ELC No. 19 of 2019
308	Kikuyu PMCC No. 16 of 2019
309	Garissa ELC No. 2 of 2019
310	Kajiado CMCC No. 21 of 2019
311	Eldoret ELC Petition No. 4 of 2019
312	Nairobi ELC No. 15 of 2019
313	Nairobi Judicial Review No. 76 of 2019
314	Nairobi ELC Appeal No. 20 of 2019
315	NET Appeal No. 008 of 2019
316	Nyahururu ELC No. 19 of 2019
317	Nairobi ELC No. 23 of 2019
318	Bungoma High Court Case No. 4 of 2019
319	NET No. 9 of 2019
320	Nyeri High Court Case no. 2 of 2019
321	Nairobi ELC No. 21 of 2019
322	NET No. 12 of 2019
323	Nairobi Judicial Review No. 19 of 2019
324	Mombasa ELC No. 73 of 2019
325	Machakos ELC No. 45 of 2019
326	Thika ELC No. 571 of 2017
327	Kericho High Court Case No. 3 of 2019
328	NET No. 16 of 2019
329	Kajiado ELC No. 31 of 2019
330	Nairobi ELC No. 91 of 2019
331	NET No. 17 of 2019
332	Eldoret CMCC No. 439 of 2019
333	Ruiru SPMC No. 67 of 2019
334	Muranga ELC No. 22 of 2019
335	Makueni ELC No. 8 of 2019
336	Makueni ELC No. 9 of 2019
337	NET No. 19 of 2019
338	Malindi ELC No. 6 of 2019
339	NET No. 20 of 2019
340	NET No. 21 of 2019
341	NET No. 22 of 2019
342	Nakuru CMCC No. 856 of 2019

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NO.	CASE NO
343	Nairobi ELC No. 45 of 2019
344	Nairobi Court of Appeal No. 422 of 2019
345	Public Procurement Administration Review No. 103 of 2019
346	Nairobi Industrial Cause No. 214 of 2018
347	Kajiado ELC No. 31 of 2019
348	Machakos ELC JR No. 41 of 2019
349	Nairobi High Court JR No. 18 of 2019
350	Makueni ELC PT No. 12 of 2019
351	NET No. 25 of 2019
352	NET No. 27 of 2019
353	Nairobi ELC No. 289 of 2019
354	Malindi ELC No. 27 of 2019
355	Nairobi ELC No. 310 of 2019
356	Nairobi ELC Appeal No. 22 of 2019
357	Machakos ELC JR No. 41 of 2019
358	Milimani ELC Appeal No. 22 of 2019
359	Mombasa High Court Petition No. 411 of 2019
360	Nairobi ELC No. 53 of 2016
361	NET No. 25 of 2016
362	Nakuru ELC No. 52 of 2019
363	Kiambu CMCC ELC No. 67 of 2019
364	NET No. 28 of 2019
365	NET No. 30 of 2019
366	NET No., 29 of 2019
367	Makueni ELC No. 151 of 2019
368	Nairobi Miscellaneous Application No. 749 "B" of 2019
369	Milimani High Court Petition No. 504 of 2019
370	Ruiru ELC No. 166 of 2019
371	NET No. 02 of 2020
372	Milimani ELC No. 96 of 2019
373	NET No. 4 of 2020
374	Milimani ELC No. 83 of 2019
375	Mombasa Petition No. 1 of 2020
376	Machakos ELC No. 2 of 2020
377	Nakuru ELC No. 3 of 2020
378	Thika ELC No. 117 of 2019
379	Milimani High Court Petition No. 222 of 2019
380	NET No. 12 of 2020
381	Nakuru ELC No. 5 of 2020
382	NET No. 18 of 2020
383	Nairobi ELC No. 175 of 2020
384	NET No. 16 of 2020

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NO.	CASE NO
385	Nairobi JR No. 97 of 2020
386	Nairobi ELC No. 76 of 2020
387	Nairobi ELC PT No. 14 of 2020
388	NET No. 20 of 2020
389	Nyeri ELC No. 5 of 2020
390	NET No. 23 of 2020
391	Machakos PT No. 6 of 2020
392	NET No. 27 of 2020
393	Mombasa ELC No. 3 of 2020
394	Mombasa ELC No. 16 of 2020
395	NET No. 28 of 2020
396	Kajiado ELC No. 40 of 2020
397	Kisumu ELC PT No. 2 of 2020
398	NET No. 30 of 2020
399	NET No. 31 of 2020
400	NET No. 29 of 2020
401	Nyamira ELC No. 63 of 2020
402	Homabay CMCC No. 40 of 2020
403	Homabay ELC No. 28 of 2020
404	Garissa ELC PT No. 10 of 2020
405	Milimani High Court Petition No. 249 of 2020
406	Mombasa ELC No. 16 of 2020
407	Nairobi Court of appeal No. E252 of 2020
408	NET No. 35 of 2020
409	Kisumu ELC No. 51 of 2020
410	Kisumu ELC No. 7 of 2020
411	Nyeri ELC No. 9 of 2020
412	Nyeri ELC PT No. 8 of 2020
413	NET No. 38 of 2020
414	NET No. 34 of 2020
415	Thika ELC No. 34 A OF 2020
416	Kajiado CMCC No.
417	Thika ELC No. 40 ogff 2020
418	Machakos ELC Petition No. 6 of 2020
419	Migori ELC No. E 1 of 2020
420	Malindi ELC Petition No. 2 of 2020
421	Malindi ELC No. E 11 of 2020
422	Thika ELC No. 13 of 2020
423	Machakos ELC No. E 9 of 2020
424	Milimani ELC No. E125 of 2020
425	NET No. 43 of 2020
426	ELRC No. E72 of 2020
427	Milimani ELC No.34 of 2019
428	Net No. 44 of 2020

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NO.	CASE NO
429	NET No. 45 of 2020
430	Milimani ELC No. E 206 of 2020
431	Mombasa ELC No. 35 of 2020
432	Thika ELC Petition No. 11 of 2020
433	Mombasa ELC No. 44 of 2020
434	Court of Appeal No.
435	Milimani ELC No. E014 of 2020
436	Ruiru SPMCC EL No. E021 of 2020
437	Mombasa ELC No. 234 of 2020
438	Thika ELC No. 113 of 2020
439	Mombasa ELC No. E027 of 2020
440	Nakuru ELC PT No. 16 of 2020
441	NET No. 51 of 2020
442	NET No. 2 of 2021
443	Milimani High Court Civil Appeal No.
444	Mombasa ELC No. 81 of 2020
445	Milimani ELC No. E004 of 2021
446	Machakos ELC PT No. 2 of 2021
447	Milimani ELC PT No. 3 of 2021
448	Mombasa ELC No. 28 of 2021
449	Homabay CMCC No. 12 of 2021
450	Kabarnet High Court Case No. 01 of 2019
451	Milimani ELC No. 67 of 2019
452	NET No. 4 of 2021
453	Malindi ELC No. 1 of 2021
454	Kerugoya ELC PT No. 3 of 2021
455	Eldoret ELC No. E 14 of 2021
456	Kiambu CMCC No. 16 of 2021
457	Kajiado ELC No. E3 of 2021
458	Migori ELC No. 13 of 2021
459	Migori ELC No. E001 of 29021
460	Migori ELC No. 8 of 2021
461	Migori ELC No. 5 of 2021
462	Migori ELC No.20 of 2021
463	Migori ELC No. 18 of 2021
464	Migori ELC No. 14 of 2021
465	Migori ELC No. 2 of 2021
466	Migori ELC No.19 of 2021
467	Migori ELC No. 3 of 2021
468	Migori ELC No. 16 of 2021
469	Migori ELC No. 21 of 2021
470	Migori ELC No. 10 of 2021
471	Migori ELC No. 7 of 2021
472	Migori ELC No. 9 of 2021

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NO.	CASE NO
473	Migori ELC No. 15 of 2021
474	Migori ELC No. 11 of 2021
475	Migori ELC No. 12 of 2021
476	Migori ELC No. 17 of 2021
477	Migori ELC No. 4 of 2021
478	Mombasa ELC No. 15 of 2021
479	NET No. 3 of 2021
480	NET no. 6 of 2021
481	Milimani HCCA No. E125 of 2021
482	
483	Mombasa ELC No. 19 of 2017
484	Nakuru PT ELC No. 2 of 2021
485	Meru ELC No. 11 of 2021
486	Milimani High Court Petition No. E143 of 2021
487	Kisumu ELC No.
488	Kajiado ELC JR No. 2 of 2021
489	Limuru SPMCC ELC No. 17 of 2021
490	Kajiado ELC No. 19 of 2021
491	Mavoko ELC No. E026 of 2021
492	Milimani CMCC No. E1738 of 2021
493	Kajiado ELC No.
494	NET No. 7 of 2021
495	Mavoko CMCC ELC No. 028 of 2021
496	Milimani ELC JR No. E07 of 2021
497	Malindi ELC No. 46 of 2021
498	Milimani ELC PT No. 3 of 2021
499	Mombasa CMCC NO. 75 of 2021
500	NET No. 5 of 2021
501	Milimani No. E214 of 2021
502	Milimani Civil Appeal NO. E072 of 2021
503	NET No. 9 of 2021
504	Kimilili PMCC NO. E27 of 2021
505	Machakos ELC JR No. E12 of 2021
506	NET No. 10 of 2021
507	Thika ELC No. 7 of 2021
508	Malindi Court of appeal No. 26 of 2021
509	Milimani ELC No. E289 of 2021
510	NET No. 18 of 2021
511	Machakos ELC No. 16 of 2021
512	NET No. 17 of 2021
513	NET No. 15 of 2021
514	Milimani CMCC No. E 10478 of 2021
515	Thika ELC No. 8 of 2020
516	NET No. 21 of 2021

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NO.	CASE NO
517	Ruiru SPMCC No. 118 of 2021
518	NET No. 13 of 2021
519	Milimani CMCC No. 327 of 2021
520	Milimani ELC No. 034 of 2021
521	Malindi ELC PT NO. E12 of 2021
522	NET No. 23 of 2021
523	NET No. 34 of 2021
524	Thika ELC No. 108 of 2021
525	Kisumu ELC No. E022 of 2021
526	Nairobi ELC No. E037 of 2021
527	Mombasa ELC No. 47 of 2021
528	Mombasa ELC No. 50 of 2021
529	NET No. 24 of 2021
530	Garissa High Court Petition No. 9 of 2021
531	Kisii ELC No.22 of 2021
532	Milimani High Court Petition No. E325 of 2021
533	Milimani ELC No. E033 of 2021
534	Milimani ELC No. 047 of 2021
535	NET No. 29 of 2021
536	NET No. 26 of 2021
537	Milimani ELC No. 8 of 2021
538	Milimani ELC PT No. E007 of 2021
539	NET No. 27 of 2021
540	NET No. 28 of 2021
541	Milimani High Court Paetition No. 184 of 2021
542	Nyamira ELC No.
543	Milimani CMCC No. E499 of 2021
544	Milimani ELC No. 451 of 2021
545	Kiambu CMCC No. E001 of 2022
546	Kiambu CMCC No. E007 of 2022
547	Milimani CMCC No. E454 of 2021
548	NET No. 4 of 2021
549	Milimani ELC JR No. 2 of 2022
550	Eldoret High Court Case No. 023 of 2021
551	Malindi ELC No. 6 of 2022
552	Mombasa ELC PT No. E004 of 2022
553	Mombasa ELC No. E005 of 2022
554	Mombasa ELC No. E006 of 2022
555	Nairobi High Court Constitution Petition No. E006 of 2022
556	Machakos ELC Petition No. 2 of 2022
557	Migori ELC Petition NO. 1 of 2022
558	Nyeri ELC No. E2 of 2021
559	Milimani ELC No. E746 of 2022

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NO.	CASE NO
560	Muranga ELC Petition No. 2 of 2022
561	Machakos ELC No. E11 of 2022
562	Milimani HCCA NO.E58 of 2021
563	Milimani ELC No. 3 of 2022
564	Mombasa ELC No. E017 of 2022
565	Milimani High Court No.E209 of 2022
566	Kwale High Court ELC No. 20 of 2022
567	Milimani Appeal No. 15 of 2022
568	Milimani ELC No. E177 of 2022
569	Milimani ELC No. E183 of 2022
570	Milimani ELC No. 185 of 2022
571	Eldoret CMCC No. E461 of 2022o
572	Malindi ELC No. 28 of 2022
573	Milimani ELC No. E087 of 2022
574	Milimani ELCJR No.E007 of 2022
575	Milimani ELC No. E019 of 2022
576	NET No. 19 of 2022
577	NET No. 21 of 2022
578	NET No. 22 of 2022
579	NET No. 23 of 2022
580	Milimani Court of Appeal No. E174 of 2022
581	Milimani ELC No. E224 of 2022
582	Milimani ELC No. 31 of 2022
583	Migori ELC No. E004 of 2022
584	Migori ELC PT No. 3 of 2022
585	Kilifi SPMCC No. 247 of 2022
586	NET No. 24 of 2022
587	Thika ELC PT No. 6 of 2022
588	Milimani ELC No. 027 of 2022
589	NET No. 26 of 2022
590	Milimani ELC No. 056 of 2022
591	Milimani ELC No. 241 of 2022
592	Sotik CMCC No. 45 of 2021
593	NET No. 29 of 202
594	Court of appeal No. 579 of 2022
595	Mombasa ELC No. 042 of 2022
596	Milimani JR No. E108 of 2022
597	NET No. 32 of 2022
598	Thika ELC No. 2B of 2022
599	Mombasa COA No. E58 of 2022
600	Nairobi COA No. E310 of 2022
601	Iten ELC No.
602	Milimani ELC Appeal No. E071 of 2022
603	Milimani ELC Appeal No. E078 of 2022

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NO.	CASE NO
604	Mavoko ELC No. E006 of 2022
605	Eldoret ELC No. 5 of 2022
606	Migori ELC No. 28 of 2021
607	Migori ELC No. 29 of 2021
608	Migori ELC No. 30 of 2021
609	NET No. 38 of 2022
610	NET No. 34 of 2022
611	Milimani ELC No. 34 of 2022
612	Mombasa ELC No. 35 of 2022
613	NET No. 37 of 2022
614	NET No. 31 of 2022
615	NET No. 35 of 2022
616	NET No. 36 of 2022
617	Milimani ELC No. E43 of 2022
618	Milimani ELC No. 45 of 2022
619	Milimani ELC No. E328 of 2022
620	NET No. 39 of 2022
621	Thika ELC No. 12 of 2022
622	NET No. 41 of 2022
623	Migori ELC PT No. 8 of 2022
624	Migori ELC PT No. 5 of 2022
625	Migori ELC PT No. 7 of 2022
626	Migori ELC No. 9 of 2022
627	Nairobi COA No. 326 of 2021
628	Mombasa ELC No. 42 of 2022
629	NET No. 43 of 2022
630	Kwale ELC No. 2 of 2022
631	NET No. 40 of 2022
632	Nanyuki ELC No. 2 of 2022
633	NET No. 46 of 2022
634	Milimani ELC PT No. 58 of 2022
635	Milimani ELC No. 11 of 2022
636	Milimani High Court No. E534 of 2022
637	NET No. 47 OF 2022
638	Machakos ELC No.104 of 2019
639	Machakos High Court Civil Case No.
640	Iten ELC NO. 7 of 2022
641	Kajiado ELC No. 10 of 2022
642	Milimani ELC No. 60 of 2022
643	Milimani ELC No. E299 of 2022
644	Milimani ELC No. E062 of 2022
645	Nairobi Court of Appeal No. E015 of 2023
646	Mombasa ELC No. E001 of 2023
647	Kajiado High Court JR No. 012 of 2022

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NO.	CASE NO
648	Nyahururu Petition No. E001 of 2023
649	Nakuru CMCC No. E005 of 2023
650	NET No. 43 of 2022
651	Milimani ELC PT No. E001 OF 2023
652	Milimani ELCC E003 of 2023
653	NET No. 4 of 2023
654	Kwale ELC PT No. E001 OF 2023
655	Malindi ELC PT No. E003 of 2023
656	Milimani ELC No. E008 of 2023
657	Malindi ELC PT No. 2 of 2023
658	Milimani ELC PT No. E005 of 2023
659	NET No. E06 of 2023
660	NET No. E2 of 2023
661	NET No. E8 of 2023
662	Mombasa ELC No. E65 of 2022
663	Malindi ELC No. E030 of 2022
664	Meru ELC No. E003 of 2023
665	NET No. 7 of 2023
666	NET No. 9 of 2023
667	Siaya ELC No.E019 of 2023
668	Milimani ELC PT No. E059 of 2023
669	Milimani ELC No. E098 of 2023
670	Mombasa ELC Misc No. E015 of 2023
671	NET No. 10 of 2023
672	NET No. 12 of 2023
673	Mombasa ELC PT No. 5 of 2023
674	Machakos ELC PT No. E012 of 2021
675	NET No. 13 of 2023
676	NET No. 11 of 2023
677	Kilgoris ELC No. E003 of 2023
678	Milimani ELC No. E014 of 2023
679	Malindi ELC PT No. 11 of 2020
680	Mombasa ELC No. E006 of 2023
681	NET No. 15 OF 2023
682	Milimani ELC No. E058 of 2023
683	Milimani ELC No. E137 of 2023
684	NET No. 45 of 2023
685	Milimani ELC No. E078 of 2023
686	Milimani ELC Appel No. E152 of 2022
687	Nakuru ELC No. 13 of 2019
688	Mombasa ELC APPEAL No. 42 of 2022
689	Garissa ELC PT No. E002 of 2023
690	Malindi ELC PT No. 5 of 2023
691	Milimani ELC PT No. 130 of 2023

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NO.	CASE NO
692	Milimani ELC PT No. E018 of 2023
693	Milimani ELC No. E004 of 2023
694	Milimani ELC PT No. E024 of 2023
695	Milimani ELC No. E952 of 2022
696	Milimani ELC PT No. E8 of 2023
697	Milimani ELC No. E044 of 2023
698	Milimani ELC No. E045 of 2023
699	Milimani Misc No. E142 ofn2023
700	Milimani ELC JR No. E036 of 2023
701	Milimani ELC PT No. E026 of 2023
702	Isiolo ELC PT No. 1 of 2023
703	Mombasa ELC No. E039 of 2022
704	Milimani ELC No. E202 of 2023
705	Milimani ELC No. E032 of 2023
706	Kisumu ELC PT No. 2 of 2023
707	Thika ELC No. 8 of 2023
708	Milimani ELC No. E206 of 2023
709	Kwale ELC No. E11 of 2023
710	NET No. 17 of 2023
711	Milimani ELC No. 312 of 2023
712	Mombasa ELC PT No.E017 of 2023
713	Milimani HCCC No. E303 of 2023
714	Mombasa ELC APPEAL No. E046 of 2023
715	Milimani ELC No. E001 of 2023
716	Narok ELC PT No. E001 of 2023
717	NET No. 19 of 2023
718	Milimani ELC No. of 2023
719	Homabay ELC No. E001 of 2023
720	NET No. 22 f 2023
721	Milimani ELC No. E2 of 2023
722	Milimani ELC No, E003 of 2023
723	Milimani ELC No. E049 of 2023
724	Court of Appeal No. E081 of 2023
725	Thika ELC No. 8 of 2023
726	Milimani ELC PT No. 23 of 2023
727	NET No. 24 of 2023
728	NET No. 30 of 2021
729	VOI ELC No. 2 of 2023
730	Court of Appeal no. E060 of 2023
731	Milimani HCC No. of 2023
732	Mombasa ELC No. 145 of 2023
733	Milimani ELC No. 2 of 2023
734	Milimani ELC No. 334 of 2023
735	Milimani ELC No. E083 of 2023

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NO.	CASE NO
736	Kwale ELC No. 1 of 2023
737	NET No. 28 of 2023
738	Kajiado ELC No. E005 of 2023
739	Milimani ELC No. 3 of 2023
740	Milimani ELC No. E001 of 2023
741	Makueni ELC No. 1 of 2023
742	NET No. 27 of 2023
743	Nanyuki ELC No. 1 of 2023
744	Milimani ELC No. 42 of 2023
745	NET No. 7 of 2023
746	Kwale ELC No. 2 of 2023
747	NET No. 32 of 2023
748	Mombasa ELC No. E015 of 2023
749	Milimani ELC No. 23 of 2023
750	NET No. 34 of 2023
751	Kajiado ELC No. 7 of 2023
752	Milimani ELC No. 19 of 2023
753	Milimani ELC No. 121 of 2023
754	ENERGY TRIBUNAL No. 18 of 2023
755	Milimani ELC No. 4 of 2023
756	Machakos ELC No. 5 of 2023
757	Milimani ELC No. of 2023
758	NET No. 4 of 2023
759	ARBITRATION
760	Succession Cause No. 185 of 2023
761	Kisumu ELC No. 2 of 2024
762	Thika ELC No. 8 of 2023
763	Mombasa ELC JR No. E001 of 2024
764	Milimani Civil appeal No. E002 of 2024
765	PPRA No. 3 of 2024
766	Milimani CMCC No. E5101 of 2023
767	Meru ELC No. E012 of 2023
768	Milimani ELC No. E02 of 2024
769	Milimani ELC No. E002 of 2024
770	Milimani ELC no. E20 of 2023
771	Mombasa ELC JR No. E002 of 2024
772	Milimani ELC No. E008 of 2023
773	Milimani HCCC PT No. E056 of 2024
774	Milimani HCCC Jr No. E34 of 2024
775	Kisumu ELC No. E01 of 2024
776	Machakos ELC No. E007 of 2023
777	Milimani CR No. 410 of 2024
778	Milimani HCC No. E050 of 2024
779	Milimani HCC Misc No. E018 of 2024

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NO.	CASE NO
780	NET No. 3 of 2024
781	Milimani ELC No. E08 of 2023
782	Mombasa ELC No. E01 of 2024
783	Kwale ELC No. 1 of 2024
784	MilimaniHCCC JR No. 1 of 2024
785	Muranga ELC No. E01 of 2024
786	NET No. 4 of 2024
787	LODWAR ELC No. 1 of 2024
788	Nakuru EPLR No. E38 of 2024
789	Machakos ELC no. of 2024
790	Nakuru ELC no. E1 of 2024
791	Milimani HCCC No. E101 of 2024
792	NET No. 5 of 2024
793	Garissa ELC No. E3 of 2024
794	Ruiru ELC No.e055 of 2024
795	NET No. 1 of 2024
796	Milimani ELC PT No. E007 of 2024
797	Milimani ELC No. E063 of 2023
798	Machakos ELC No. E50 of 2024
799	Mombasa ELC No. E2 of 2024
800	Kajiado ELC No. E1 of 2024
801	Milimani ELC No. of 2024
802	Milimani ELC Misc No. E003 of 2024
803	Milimani ELC No. E009 of 2024
804	Milimani ELC PT No. 35 of 2024
805	Milimani ELC No. E9 of 2024
806	Kwale ELC No. E1 of 2024
807	County Physical & Land Use Planning Liason
808	Court Of appeal No. of 2024
809	Milimani ELC No. E1 of 2024
810	Kisumu CMCC ELC No. E059 of 2024
811	Malindi ELC No. E001 of 2024
812	Milimani ELC No. E010 of 2024
813	Kiambu ELC No. E001 of 2024
814	Milimani ELC No. E012 of 2024
815	Kajiado ELC No. E006 of 2024
816	NET No. E003 of 2024
817	Mombasa ELC No.E003 of 2024
818	Nakuru ELC No. E4 of 2024
819	Milimani ELC No. E254 of 2024
820	Milimani ELC No. E1 of 2024
821	Court Of Appeal No. 316 of 2024
822	Milimani ELC Civil Appeal No. E233 of 2024
823	Nyeri ELC No. E001 of 2024

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NO.	CASE NO
824	Milimani ELC No. E016 of 2024
825	Milimani ELC PT No. E039 of 2024
826	Milimani ELC No. E014 of 2024
827	Thiks ELC No. E009 of 2024
828	Milimani ELC PT No. E047 of 2024
829	Machakos ELC No. E058 of 2024
830	Narok ELC No. E002 of 2024
831	NET No. E008 of 2024
832	Milimani ELC No. of 2024
833	Milimani ELC No. E18 of 2024
834	Milimani ELC No. E19 of 2024
835	Milimani ELC No. E73 of 2024
836	NET No. E007 of 2024
837	NET No. 12 of 2024
838	Kajiado ELC No. E001 of 2024
839	Milimani ELC No. E021 of 2024
840	Kajiado HCC CR No. of 2024
841	Mombasa ELC No. E010 of 2024
842	Milimani ELC No. of 2024
843	Ruiru ELC No. E055 of 2024
844	Milimani ELC No. e013 of 2024
845	Milimani ELC No. E070 of 2024
846	NET No. E13 of 2024
847	Kwale ELC No. E002 of 2024
848	Milimani ELC No. E026 of 2024
849	Eldoret CMCC No. E38 of 2024
850	Milimani ELC NO. of 2024
851	Malindi ELC No. E10 of 2024
852	Milimani ELC No. E023 of 2024
853	Thika ELC No. E117 of 2024
854	Water Tribunal No. 2 of 2024
855	Milimani ELC No. E27 of 2024
856	Milimani ELC No. E059 of 2024
857	Malindi ELC No. E26 of 2024
858	Milimani ELC No. of 2024
859	Mombasa ELC No. E056 of 2024
860	Mandera ELC No. E002 of 2024
861	Uasin Gishu ELC No. E006 of 2024
862	Milimani ELC PT No. E28 of 2024
863	Milimani ELC No. E030 of 2024
864	Kisii ELC NO. e012 OF 2024
865	Milimani ELC No. E064 of 2024
866	Milimani ELC No. E341 of 2024
867	Siaya ELC PT No. E001 of 2024

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NO.	CASE NO
868	Machakos ELC PT No. 15 of 2024
869	Machakos ELC PT No. E12 of 2024
870	Kisii ELC No. E01 of 2023
871	Milimani ELC No. E67 of 2024
872	Kisumu ELC No. E209 of 2024
873	Siaya ELC PT No. 2 of 2021
874	Kitui ELC No. E008 of 2024
875	NET No. 16 of 2024
876	Milimani ELC No. 31 of 2024
877	Mombasa ELC PT No. of 2024
878	Mombasa ELC PT No. of 2024
879	NET No. E007 of 2024
880	Milimani ELC PT No. E29 of 2024
881	Court of Appeal No. 668 of 2024
882	Milimani ELC PT No. E32 of 2024
883	Milimani ELC No. E007 of 2024
884	Mombasa ELC No. 36 of 2024
885	NET No. 18 of 2024
886	Milimani ELC No. of 2024
887	Milimani ELC No. of 2024
888	Kwale ELC No. of 2024
889	Milimani ELC PT No. E242 of 2024
890	NET No. 21 of 2024
891	Milimani ELC No. E001 of 2024
892	Milimani ELC PT No. E069 of 2024
893	Nyeri CMCC No. E164 OF 2023
894	Thika ELC No. E004 of 2024
895	Milimani ELC NO. OF 2024
896	Milimani ELC No. E018 of 2024
897	Malindi ELC PT No. E005 of 2024
898	Milimani ELC PT No. E037 of 2024
899	NEt No. 19 of 2024
900	Ngong CMCC No. E078 of 2024
901	Ngong ELC No. E080 of 2024
902	Milimani ELC No. 442 of 2024
903	Marakwet ELC No. E005 of 2024
904	Milimani ELC No. E036 of 2024
905	Kajiado ELC PT No. E001 of 2024
906	Kajiado ELC PT No. E016 of 2024
907	Milimani Civil Appeal No. E084 of 2024
908	Milimani Civil Appeal No. E848 of 2024
909	Milimani ELC No. 90 of 2024
910	Milimani SCCCOMM No. E16999 of 2024
911	Milimani ELC No. 25 of 2024

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NO.	CASE NO
912	Mombasa ELC No. E010 of 2024
913	Milimani ELC No. E617 of 2024
914	Milimani ELCEP No. E001 of 2024
915	NET No. 13 of 2024
916	Milimani ELC No. E063 of 2024
917	Mombasa High Court PT No. E070 of 2024
918	NET No. 22 of 2024
919	NET No. 23 of 2024
920	Malindi ELC No. E1290 of 2024
921	NET No. 24 of 2024
922	Muranga ELC No. of 2024
923	Milimani ELC PT No. E038 OF 2024
924	Milimani ELC No. EE043 OF 2024
925	Court of Appeal No. E699 of 2024
926	Milimani ELC No. E016 of 2024
927	Nakuru ELC No. E016 of 2024
928	Milimani ELC No. E004 of 2025
929	Muranga ELC PT No. E001 of 2025
930	Milimani ELC Appeal No. E012 of 2025
931	Milimani High Court PT No. E017 of 2025
932	Milimani ELC No. E020 of 2024
933	NET No. I of 2025
934	NET No. 14 of 2024
935	Milimani ELCEP PT No. E039 of 2025
936	Milimani ELC PT No. E006 of 2025
937	Milimani ELC EP No. E005 of 2025
938	Milimani ELCEP PT No. E045 OF 2025
939	NET No. 20 of 2024
940	Milimani ELC No. E033 of 2025
941	Milimani ELC PT No. E042 of 2025
942	Homabay ELC PT No. E001 of 2024
943	Kajiado ELC No. E002 of 2025
944	Mombasa Court of Appeal No. E022 of 2025
945	NET No. E001 of 2025
946	Nakuru ELC PT No. E001 of 2025
947	Milimani ELC PT No. E012 of 2025
948	NET No. E002 of 2025
949	NET No. E003 OF 2025
950	Milimani ELC No. E010 of 2025
951	Milimani ELC PT No. E003 of 2025
952	Milimani ELC PT No. E087 OF 2025
953	NET No. 3 of 2025
954	Mombasa ELC No. 62 of 2024
955	NET No.

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NO.	CASE NO
956	Milimani ELC PT No. 2 of 2024
957	Milimani ELC PT No. 6 of 2025
958	Milimani HCC No. 310 of 2024
959	Court of Appeal No. E160 of 2025
960	Kwale ELC No. E013 of 2025
961	Court of Appeal No. E161 of 2025
962	Kajiado ELC No.
963	NET No. 6 of 2025
964	Milimani ELC no. E060 of 2025
965	NET No. 5 of 2025
966	Milimani ELC No. 15 of 2025
967	Court of Appeal No. E739 of 2024
968	Court of Appeal No. E056 of 2025
969	Thika ELCPA No. 4 of 2024
970	Nakuru HCCC No. E025 OF 2025
971	Thika ELC No. E02 of 2025
972	Thika ELCEPCC No. E05 of 2025
973	NET No, 7 of 2025

Appendix VI- New Régulations

A. Under the Environmental Management and Coordination (EMCA) CAP 387
Effective Regulations:
1. Water Quality Regulations
2. Waste Management Regulations
3. Sand Harvesting Regulations
4. Air Quality Regulations
5. Plastic Packaging Materials Regulations
6. Toxic and Hazardous Materials and Chemicals Management Regulations
Pending review:
1. Biodiversity and Access to Benefit Sharing Regulations
2. Controlled Substances Regulations
3. Wetlands Management Regulations
4. Deposit Bonds Regulations
5. E-Waste Regulations
B. Sustainable Waste Management Regulations CAP 387C
Effective:
1. Extended Producer Responsibility Regulations
C. Climate Change Act Cap 387A
Effective:
1. Carbon Markets Regulations

Appendix VII- Closed Cases

1.	Machakos ELC NO. E8 OF 2020	Galot Industries Limited vs NEMA & Machakos County -918	9/11/2020	Gitonga Advocate	MATTER CONCLUDED ON 19/9/2023. FILE CLOSED ON 15/10/2024
2.	Kisii ELC No. 17 of 2015	Gerick Kenya Limited vs NEMA -362	10/3/2015	Gitonga Advocate	MATTER SETTLED ON 22/5/2024. FILE CLOSED ON 17/10/2024
3.	Kisii ELC No. 155 of 2015	NEMA vs Gerrick Limited -371	27/4/2015	Gitonga Advocate	MATTER SETTLED ON 22/5/2024. FILE CLOSED ON 17/10/2024
4.	Milimani ELRC No. 5 of 2020	Kenya Council of Employment and Migration vs NEMA & Others -841	25/2/2020	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED
5.	NET No. 162 of 2015	Runda Water Limited vs NEMA & DR. Moses Kinuthia -433	17/2/2016	Ngara Advocate	APPEAL DISMISSED. FILE CLOSED
6.	Thika ELC No. 112 of 2020	Paul Wandia Mbochi vs NEMA & Others -936	5/1/2021	Ngara Advocate	MATTER CONCLUDED. FILE CLOSED
7.	Nakuru High Court Petition No. 13 of 2018	Justice Environment Foundation & 6 Others vs NEMA & 8 Others -661	19/7/ 2018	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED
8.	Muranga EWLC No. 2 of 2020	The Board of Management Muranga High School vs NEMA & 3 Others -860	2/6/2020	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED
9	Nairobi ELC No. 32 of 2019	Consumer Federation of Kenya NEMA & 4 Others -723	7/2/2019	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED
10.	Milimani ELC No. 1513 of 2013	Pastor Allan Thairu vs. NEMA & 2 Others -295	11/12/1013	Gitonga ADVOCATE	MATTER CONCLUDED. FILE CLOSED

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11	Nairobi ELC No. 19 of 2019	Paul Maina vs NEMA & Others - 722	1/12/2018	Gitonga Advocate	SUIT DIMSISSSED. FILE CLOSED
12	Thika ELC No. 243 of 2018	Peter Kahenya vs NEMA & Others -836	6/11/2019	Emma Advocate	MATTER STRUCK OUT. FILE CLOSED
13.	Meru Petition No. 9 of 2014	Law and Social Development Trust & Others vs The Attorney General, NEMA & 10 Others -306	2/5/2014	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED ON 15/5/2025
14	Machakos Petition No. E004 of 2022	Martha Mutheu & 2 Others vs NEMA & 3 Others - 1077	24/3/2022	Gitonga Advocate	APPLICATION FOR REVIEW DISMISSED ON 23/10/2024. FILE CLOSED ON 15/5/2025
15	Nakuru ELC No. E09 of 2022	Justice and Environment Foundation & Others vs NEMA & Others 1095	7/5/2022	Gitonga Advocate	MATTER CONCLUDED ON 21 ST JULY 2023 AND CASE CLOSED. FILE CLOSED
16	Nyamira ELC No. 66 of 2020	Veronica Nyabera vs NEMA & County Government of Nyamira - 883	4/8/2020	Gitonga Advocate	MATTER DISMISSED FOR WANT OF PROSECUTION. FILE CLOSED
17.	Kisumu ELC No. 17 of 2016	Gabriel Opeyo Oguya & 3 Others vs NEMA ,NLC & National Water Conservation and Pipeline Corporation -479	27/6/2016	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED
18	Nairobi ELC Miscellaneous application no. 56 of 2018	Sushillaben Gulabchand Shah & 2 Others vs NEMA & 4 Others -684	4/9/2018	Josephine Advocate	MATTER DISMISSED. FILE CLOSED
19.	Malindi Petition No. 10 of 2016	George Karisa Fondo & 19 Others vs NEMA & 17 Others -476	10/6/2016	Maina Advocate	MATTER CONCLUDED. FILE CLOSED ON 11/8/2025
20	Nakuru High Court Petition	Justice Environment Foundation & 6 Others vs NEMA & 8 Others -661	19/7/ 2018	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED

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	No. 13 of 2018				
21	Milimani ELC No. E014 of 2023	Round Square Properties Limited vs NEMA -1213	31/3/2023	Brenda Advocate	MATTER SETTLED. FILE CLOSED
22	Kericho High Court Case No. 3 of 2019	Philip Rugut & Others vs NEMA -762	14/5/2019	Gitonga Advocate	MATTER CONCLUDED. FILE CLOSED
24	Nyeri ELC No. 6 of 2019	Missy Mountain lodge vs NEMA -775	5/6/2019	Gitonga Advocate	MATTER CONCLUDED ON 3/2/2025 AND COSTS OF KSHS. 122,250/= AWARDED TO NEMA. FILE CLOSED