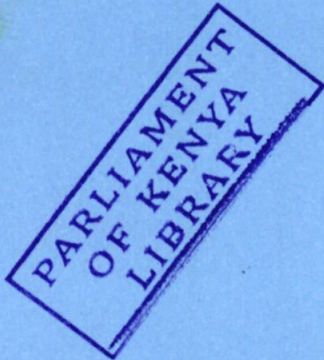


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	09 APR 2025 Wednesday
TABLED BY:	Hon. Sylvia Amos @sopa mp Majority Party Whip
CLERK-AT THE-TABLE:	A. Shibuko

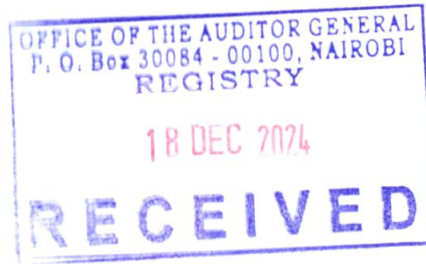
OF

THE AUDITOR-GENERAL

ON

**NATIONAL ENVIRONMENTAL
COMPLAINTS COMMITTEE**

**FOR THE YEAR ENDED
30 JUNE, 2024**



NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
Ksh	Kenya Shillings
FY	Financial Year
KMD	Kenya Meteorological Department
UPOPS	Unintentionally Produced Organic Pollutant
SAICM	Strategic Approach to International Chemicals
ASGM	Artisanal Small Scale Gold Mining
NBSAPS	National biodiversity Strategic & Action Plan
HFC	Hydro-Fluor Carbons
IGAD	Inter-Governmental Authority for Development
KWS	Kenya Wildlife Service

2. Key Entity Information and Management

(a) Background information

The National Environmental Complaints Committee (NECC), herein referred to as the Committee, is established under Sections 31 to 36 of the Environmental Management and Co-ordination Act (Cap 387 of the Laws of Kenya) (Previously cited as Act No. 8 of 1999). It was formerly known as the Public Complaints Committee but was renamed when the law was amended in 2015 (EMCA (Amendment) 2015). The first Committee was formally constituted and launched by the then Minister in August 2001. The Committee started full operations in January 2003. Its mandate is to investigate allegations or complaints regarding the condition of the environment in Kenya, or on its own motion, suspected cases of environmental degradation. NECC is domiciled in Kenya and its offices are in Bellevue area in Nairobi. It is an important institution in the assessment of the condition of the environment in Kenya. It plays an important role in the facilitation of alternative dispute resolution mechanisms relating to environmental matters. NECC makes recommendations to the Cabinet Secretary and thus contributes significantly to the formulation and development of environmental policy.

(b) Principal Activities

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

Vision: To be the leading environmental ombudsman in Africa

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

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

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Key Entity Information and Management (continued)

(c) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- (a) Audit and Risk Committee*
- (b) Finance committee*
- (c) Parliamentary Oversight Committees*
- (d) Development partner*
- (e) Other oversight arrangements*

(d) Entity Headquarters

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

(e) Entity Contacts

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

(f) Entity Bankers

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

(g) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GOP 00100
Nairobi, KENYA

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(h) Principal Legal Adviser

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

3. Committee Members



Dr. Justy P. L. Nyaberi. Ph.D.
Chairman
(June 2021 - December 2023)

Education Background

- **Doctor of Philosophy in Business Administration(Ph.D) - University of Nairobi**
- **MBA - Business Administration - University of Nairobi**
- **L.L.M -Faculty of Law - University of Nairobi**
- **M.A - Arts in International Studies _ University of Nairobi**
- **Diploma in Law - Kenya School of Law 9 Legal Practitioner)**
- **LL.B - Bachelor of Law - University of Nairobi**
- **Service Man - NYS Pre-University training- Gilgil training College**
- **KACE - Ibacho High School**
- **KCE - Sameta High School**

Work Experience

- **Chairman National Environmental Complaints Committee**
- **Partner - law firm: Nyaberi& Co. Advocate**
- **Director : International Centre for Environmental Social and Polity Studies(ICESPS) NGO**
- **Lecturer - The catholic University of Eastern Africa Faculty of Law**
- **Consultant with United Nation International Criminal Tribunal for Rwanda (UNICTR) in Tanzania**
- **Chairman - Strategic Management Institute (A Centre for Strategic Management for Developing Countries)**
- **Member of the Trustee Board of the Adventist University of Africa Nairobi**
- **Member of the Senate Finance Committee of the Catholic University of East Africa - Nairobi**
- **Lecturer - University of Copenhagen in Denmark**
- **Intern/consultant - United Nations Environment Programme (UNEP)**
- **Part-time Lecturer, Institute of Diplomacy – University of Nairobi**
- **Defence Counsel - International Criminal Tribunal for Yugoslavia - ICTY - Hague**
- **Defence Counsel - International Criminal Tribunal for Rwanda - ICTR - Tanzania**
- **Managing Director, Kenya Co-operative Creameries Limited (KCC) Kenya**
- **Company Secretary - Kenya Co-operative Creameries Limited**
- **Assistant Company Secretary and a member of Task force to oversee the running of Kenya Co-operative Creameries Limited**
- **Work as Associate in the firm of M/s Kilonzo & Co. Advocates**
- **Work as a State Counsel - Attorney General’s Chambers**
- **Work as a Legal Assistant with the firm of Adere & Co. Advocate**
- **Deputy Headmaster, Nyamonyo Secondary School in Kisii**
- **Teacher - Nyagiki Secondary School in Kisii**

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Dr. Fancy C. Too, MBS
Chairperson
(December 2023 – June 2024)

Professional & Education and Training

- **Ph. D in Laws, Nottingham Trent University, UK**
- **Masters in Laws, Nottingham Trent University, UK**
- **Advocates Training Program-Kenya School of Law, Kenya**
- **Bachelors of Laws, Moi University, Kenya**

Employment and Experience Summary

- **2023 Jan-Dec Director, KRA Board Director and Chair, Revenue, Strategy and Technology (KRA).**
- **2021 to date: Director, Postgraduate Studies LLM& LLD Strathmore University**
- **2016 to 2021: External examiner, Egerton University Law School**
- **2017 to 2021: Dean & Senior Lecturer, School of Law, Kabarak University**
- **2015-2016: Associate Dean, School of Laws, Kabarak University**
- **2014- 2015: Head, Department of Private Law**
- **2013-2016 Lecturer, Kabarak Law School**

Award and Recognition

- **2023 Presidential Award of Moran of the Order of the Burning Spear (M.B.S.), a prestigious State award conferred for contributions and outstanding achievements and service to the Nation.**
- **Nottingham Trent, UK Awarded Scholarship -competitive funds for Law Scholars**



Ms. Jane C. Masai
Member
(June 2021 – september 2023)

Education Background

- **Kenya School of Law - Diploma in Law - Advocates Training Programme**
- **Bachelor of Laws Degree (LL.B)**
- **Certificate in Computer Studies**
- **KCSE - St. Joseph's Girls High School - Chepterit**
- **KCPE - Cheramei Primary School**

Work Experience

- **An advocate of the High Court of Kenya - practice Commissioner for Oaths -10 years**
- **Notaries Public**
- **MAC Law Advocates LLP. Partner**
- **Cheptoo Masai & Co. Advocates - Proprietor**
- **Kibichiy & Co. Advocates - Associate Advocate**
- **Nyairo & Co. Advocates - Associate Advocate**
- **Nyairo &Co. Advocate - Pupilage**

Professional Membership

- **Law Society of Kenya**
- **Federation of Women Lawyers**
- **East African Law Society**
- **Commonwealth Lawyers Association**



Mary Njogu
 Committee Secretary
 (September 2023 – Present)

Education

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

Certificates

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

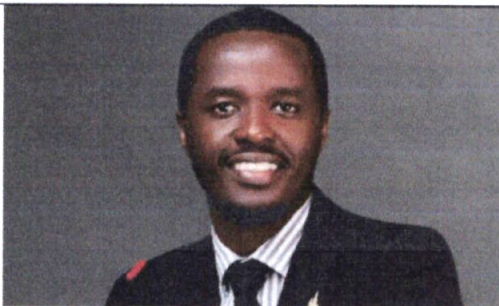
Work Experience

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

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

National and International Initiatives (Partnerships)

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



Ernest Mutinda Kioko, HSC
 Committee Member


Education

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

Professional Qualifications

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

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<p>(September 2023 – Present)</p>	<p><u>Institute of Arbitrators, Kenya. 2016.</u></p> <p><u>Work Experience</u></p> <ul style="list-style-type: none"> • <u>Office of the Attorney General Senior State Counsel 2014 – Present</u> • <u>Kiai Nuthu & Co Advocates Associate Advocate 2013 July – 2013 December</u> • <u>J.W Wambua & Co Advocates Pupillage January 2012 – December 2012</u> <p><u>Professional Membership</u></p> <ul style="list-style-type: none"> • <u>Law Society of Kenya.</u> • <u>Chairperson-Board of Management, Maiani Primary School</u>
 <p>William Otumoi Nairuko Committee Member (September 2023 – Present)</p>	<p><u>Education</u></p> <ol style="list-style-type: none"> 1. <u>2016 – 2018: Maasai Mara University</u> <ul style="list-style-type: none"> • <u>Bachelor Degree - Second Class Honour</u> • <u>Business Management - Specialized in Purchasing & Supplies Management</u> 2. <u>2014 – 2015: Maasai Mara University</u> <ul style="list-style-type: none"> • <u>Diploma in - Business management - Credit</u> 3. <u>2005 – 2009: Eldoret Polytechnic College</u> <ul style="list-style-type: none"> • <u>Diploma in Pharmacy- Pass</u> 4. <u>2001 – 2004: Olchekut Supat Apoatolic Sec. School</u> <ul style="list-style-type: none"> • <u>Kenya Certificate of Secondary Education</u> 5. <u>1992 – 2000: Entasekera Primary School</u> <ul style="list-style-type: none"> • <u>Kenya Certificate of Primary Education</u> <p><u>Work Experience</u></p> <ul style="list-style-type: none"> • <u>April 2014 – 2017: Office Manager/Personal Assistant at The Women Rep. Office at Narok County</u> • <u>2013 – 2017: Chairperson Of National Uwezo Fund - Narok, South Sub-County</u> • <u>1st July 2022: Loita High School- Chairperson</u> • <u>2017 – 1st July 2022: Board Member of Loita High School</u> • <u>December 2019 To Date: Secretary of Entasekera Land Adjudication Section</u> • <u>Jan 2010 – 1st April 2014: Narok Pharmaceutical Stores: Operation Manager</u> <p><u>Professional Membership</u></p> <ul style="list-style-type: none"> • <u>Chairperson of National Uwezo Fund - Narok, South Sub-County</u> • <u>Loita High School- Chairperson</u> • <u>Board Member of Loita High School</u>



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

Environment, Health, Safety & Sustainability Professional

Professional Training

- **ESG Awareness Certificate**
- **Energy Auditing**
- **Business Audit Methodology**
- **HSE Development Course**
- **Skills Review Training on HSE**
- **OHSAS 18001 Lead Auditor Training**
- **Health Risk Assessment**
- **TPM Instructor Course**
- **NEBOSH Certificate Course**

Professional Experience


- **British American Tobacco Plc Ltd June 2008 - Present: Area Sustainability Manager-East and Southern Africa**
- **Shell Oil Limited - May 2004-Jun 2008: Regional Health, Safety, Security and Environment Manager -East Africa**
- **Unilever East Africa Limited Jan 1996-May 2004: Regional Environment, Safety and Services Engineer - East Africa**

Professional Membership

- **Board Member and Vice-Chairman at KEPRO (Kenya Extended Producer Responsibility Organisation) 2020**
- **Kenya Association of Manufacturers; member of the Environment Committee since 2011.**

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4. Management Team

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

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<ul style="list-style-type: none"> • <u>Norrkoping Municipality (Sweden) on waste management and waste water</u> • <u>Arvica Municipality (Sweden) on clean water provision</u> • <u>USAID – Dai peace building and conflict transformation</u> • <u>Clarion on gender mainstreaming in secondary schools</u> • <u>New hope women group on women empowerment</u> • <u>Kenya Red Cross on disaster management</u> 	
 <p>Mr. Rodney M. Omari Senior Assistant Secretary BA from University of Nairobi PGDE - Egerton University PGD - Circulars and Green Economy DIU - Denmark Over 13 years' experience in Administration</p>	<p>Head of Administration</p>
 <p>Mr. Duncan Kombo Senior Accountant Date of Birth - 20th March 1967 Education Background Kenya Polytechnic (CPA K) Computer Systems & operations - Kenya Polytechnic Performance Appraisal Systems (PAS) (K.S.M.S) KACE - Kangaru School KCE - Kangaru School Work Experience KENAO - Auditor KFS - Cashier</p>	<p>Head of Finance</p>

5. Chairperson's Statement

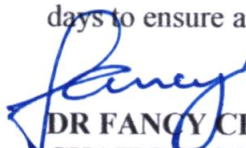
The National Environmental Complaints Committee (NECC) is established under Section 31-36 of the Environmental Management and Co-ordination Act, 1999 with the mandate of investigating allegations or complaints regarding the condition of the environment in Kenya, or on its own motion, suspected cases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

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

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

Going forward and to enhance the operation of NECC, there is need to recruit staff with specialized skills and ensure that funding of NECC be provided in accordance with Section 36 (2) of EMCA, 1999. The increased budgetary requirements in line with the expanded activities of NECC means that there is a need to expand sources of funding to cater for awareness creation activities and linkages, establish a data management system, provide adequate office space and equipment and undertake public interest litigation on behalf of the citizens. Additionally, NECC will seek new knowledge, collaboration and educational opportunities for members and staff to strengthen their capacity. It will also work closely with the Ministry of Environment and Forestry to ensure that documentation and publications are widely distributed to the general public for implementation.

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


DR FANCY CHEPKEMOI TOO
CHAIRPERSON

6. Report of the administrator

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

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

During this report period, NECC has managed to conduct investigations in 20 counties, being Nairobi, Kajiado, Machakos, Narok, Nakuru, Kisumu, Kiambu, Kwale, Uasin Gishu, Kilifi, Kakamega, Vihiga, Kitui, Siaya, Embu, Meru, Nyandarua, Laikipia, Uasin Gishu, Nandi and Elgeyo Marakwet. These are the counties where physical field investigations were conducted, with other complaints from other counties addressed administratively.

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

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

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

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

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

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



RODNEY OMARI
ADMINISTRATOR

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)
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7. Statement of performance against predetermined objectives for 23/24.

National Environmental complaints committee continues to implement the following key result areas which provide its aspirations over the medium term as guided by the Strategic Plan 2023-2027. The Plan has four Key Results Areas (KRAs) which are in line with the Vision and Mission statement of the National Environmental complaints committee;

Key result areas

- Environment and climate change governance and coordination;
- Conservation, protection, restoration and management of environment ecosystems;
- Climate change adaptation and mitigation;
- Resource mobilization and partnerships.

Strategic Objectives

The Strategic Objectives serve as a roadmap to achieve the National Environmental complaints committee's mission and vision. During the FY 2023/2024 the National Environmental complaints committee focused on the following strategic objectives:

- To strengthen environment and climate change governance;
- To reduce environmental and land degradation;
- To improve waste management;
- To improve functioning of aquatic and terrestrial ecosystems;
- To strengthen research in environment and natural resources;
- To strengthen national climate change actions and responses;
- To enhance access to means of implementation for local climate action;
- To strengthen multilateral engagements and obligations on climate change;
- To strengthen early warning and early action through meteorological services;

Achievements

The National Environmental complaints committee has achieved the following strategic objectives

- Strengthened environment and climate change governance through development and implementation of bills, policies and regulations;
- Implemented strategies to reduce environmental and land degradation;
- Put in place strategies to improve waste management through inspections of the ban of single use plastic, development of material recovery facilities;
- Improved functioning of aquatic and terrestrial ecosystems through implementation of biodiversity strategies;
- Strengthened research in environment and natural resources;
- Strengthened national climate change actions and responses through development and implementation of National Climate Change Action Plan (NCCAP III 2023-2027);
- Enhanced access to means of implementation for local climate action
- Strengthened multilateral engagements and obligations on climate change;

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- Strengthened early warning and early action through meteorological services;

Opportunities and challenges

In its endeavour to pursue the above outlined key result areas and strategic objectives, the National Environmental complaints committee is presented with a number of opportunities which it can exploit to further enhance the achievement of sustainable environment and development. On the other hand, the sector grapples with a myriad challenges and threats in its implementation of the mandate. The opportunities and challenges are illustrated in the table below.

8. Corporate governance statement.

The National environment complaints committee is mandated to undertake sustainable Climate Change/Action Policy; Promotion of low carbon technologies to reduce emissions; Restoration and Protection of Strategic Water Towers; Protection and Conservation of the Natural Environment; Pollution Control; Lake Victoria Environmental Management Programme; Restoration of Lake Naivasha Basin; Meteorological Services; Conservation and Protection of Wetlands.

The National environment complaints committee has developed the Strategic Plan 2023-2027 that provides a solid base upon which it will accomplish its mandate of management and protection of the environment, sustainable use of natural resources, mitigation and adaptation to climate change patterns to ensure a healthy and sustainable environment for present and future generations in Kenya. The plan details strategies and activities that will enable achievement of the goals of the National environment complaints committee.

In the plan period 2023 – 2027, the National environment complaints committee will focus on pursuing four key result areas namely Environment and Climate Change Governance and Coordination; Conservation, Protection, Restoration and Management of Environment Ecosystems; Climate Change Adaptation and Mitigation; and Resource Mobilization and Partnerships. For each of these result areas, strategic objectives and strategies have been formulated, and relevant activities identified to guide implementation of the plan over the planned period. While the achievement of the planned objectives will require adequate resource allocation – human and financial resources – frequent evaluation of available resources will be necessary to ensure that a balance is maintained between achieving the key priorities for each year progressively and the available resources.

The National environment complaints committee has developed a robust framework for Monitoring and reporting of the implementation process of planned projects and programmes. Further, the annual performance/ status report has been institutionalized as key deliverables. The monitoring framework defines the frequency and responsibility of the actors in the exercise. Further, the framework provides the key monitoring reports that will be prepared including the users of the reports.

The National environment complaints committee therefore through the plan has direction, clarity of purpose and has put in place a robust resource mobilization strategy to ensure availability of the required resources to enable it deliver on its mandate of creating a healthy and sustainable environment for Kenyans.

a) Sustainability strategy and profile

The following are social, political and macroeconomic issues affecting sustainability of priorities in the environment sector

- i. **Climate change:** Kenya is experiencing the effects of climate change, including rising temperatures, changing rainfall patterns, and increased frequency and intensity of extreme weather events such as droughts and floods. The National environment complaints committee is working to reduce greenhouse gas emissions and adapt to the changing climate to protect the country's ecosystem and biodiversity.

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- ii. **Biodiversity Loss:** Biodiversity loss is a critical global issue that has been described as the sixth mass extinction in the history of the planet. It refers to the gradual or rapid reduction of the variety of living species on earth as well as the loss of genetic diversity within species and ecosystems that support them. Biodiversity loss is a global issue that requires coordinated action at local, national, and international levels. The National environment complaints committee will protect biodiversity through the establishment of protected areas, the promotion of sustainable land use practices, and the development of policies and programs to address the root causes of biodiversity loss.
- iii. **Land Degradation:** Land degradation is a major global challenge, and Kenya is not exempt from this problem. Land degradation refers to the reduction or loss of the productive capacity of land, which can be caused by a range of factors, including human activities, climate change, and natural disasters. In Kenya, land degradation is a significant issue that affects both rural and urban areas. According to a report by the World Bank¹, over 80 percent of the land in Kenya is classified as arid and semi-arid, making it particularly susceptible to degradation. The National environment complaints committee will ensure there are sustainable land management practices and the restoration of degraded lands. These practices will help to improve soil fertility, reduce erosion, and increase the productivity of the land. Additionally, there is a need for policy interventions to support sustainable land management practices and ensure the protection of natural resources in Kenya.
- iv. **Pollution:** Pollution is a significant global challenge that affects various aspects of human life and the environment, and Kenya is not immune to its effects. Kenya is facing several pollution challenges that have detrimental impacts on the country's natural resources, public health, and economic development. Air pollution, water pollution and Land pollution are the forms of pollution in Kenya. The National environment complaints committee and relevant stakeholders will take appropriate measures such as enforcing environmental regulations, promoting sustainable waste management practices, and raising public awareness to combat pollution in the country.
- v. **Technological Changes:** Technology has revolutionized the way people live, work and interacts with each other, but it has also created new challenges for the environment. While technology has the potential to help address environmental issues, it also contributes to environmental problems such as climate change, pollution and depletion of natural resources. Some of the way's technology poses challenges are through E-waste, Carbon footprint among others. To address these challenges the National environment complaints committee will develop and implement sustainable technologies and practices that minimize the environmental impact of technology while still meeting the needs for connectivity and information.
- vi. **Global Economic Crisis:** The Global Economic Crisis presents a significant challenge to the National environment complaints committee such as budget cuts, increased poverty, reduced or lack of investments on projects and initiatives, and reduced international

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cooperation. The National environment complaints committee will employ careful planning and strategic thinking to continue making progress on environmental issues in such times.

- vii. **Inadequate Funding:** The current levels of funding to the sub-sector from the exchequer as well as from other sources are inadequate and this hampers the sub-sector's performance. The sector has frequently experienced late disbursement leading to slow implementation of programs and activities. The sub sector steers the initiative towards realization of 30% tree cover by 2030. Other areas affected include research, generation of data for weather forecasting and aviation industry, monitoring environmental degradation and enforcement of environmental laws and standards.

b) Environmental performance/climate change/mitigation of natural disasters

National Environment policy

The National Environment Policy was developed and published in the year 2013. This Policy proposes a broad range of measures and actions that respond to key environmental issues and challenges. It seeks to provide the framework for an integrated approach to planning and sustainable management of natural resources in the country. It recognises the various vulnerable ecosystems and proposes various policy measures not only to mainstream sound environmental management practices in all sectors of society throughout the country but also recommends strong institutional and governance measures to support the achievement of the desired objectives and goal.

The National environment complaints committee continued to protect biodiversity through the establishment of protected areas, the promotion of sustainable land use practices, and the development of policies and programs to address the root causes of biodiversity loss.

The National environment complaints committee implemented the following projects to ensure continued environmental performance and to combat climate change.

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9. Management discussion and analysis

The following is our management discussions and analysis:

On 1st of July 2023, NECC Chairman Dr. Justry Nyaberi, MBS led NECC team in the participation of the 7th Edition of the Kaptagat Annual Tree Planting exercise at Kessup Block Forest in Elgeyo Marakwet County which was presided over by the president H.E. Dr. William Samoei Ruto. The Head of State was received at the annual tree growing event, championed by Treasury PS Dr. Chris Kiptoo, by Cabinet Secretary Hon. Soipan Tuya accompanied by PS's Eng Festus (Environment and Climate Change) and Mr. Gitonga Mugambi (Forestry). As part of the ecosystem restoration activity, the President also launched the construction of Yokot Kapteren Integrated Dam in the area and attended a thanksgiving service for Dr Kiptoo at St. Alphonsus Mutei Girls Secondary School grounds

On 10th July 2023, NECC Member, Ms. Jane Masai led the NECC delegation consisting of Mr. Rodney Omari - Administrator, Mr. Simon Gatuhi - Head of Research, Ms. Gladys Kanai, Ms. Monica Weru- Legal, and Mr. Moses Saruni in a meeting at the Ministry chaired by the CS Ministry of Environment, Climate Change and Forestry, Hon Soipan Tuya as she met officers driving policy and legislative reforms in the Ministry to assess the status of various regulations and laws that are being aligned to Govt's Bottom-up Economic Transformation Agenda (BETA). The CS was joined in the meeting by principal Secretaries Mr Gitonga Mugambi (Forestry) and Eng. Festus Ng'eno (Environment and Climate Change) and Heads of SAGAs in the Ministry.

On 11th July 2023, NECC was represented in a function held by the Friends of Ondiri Wetland Kenya (FOWK) who hosted a breakfast meeting and a meet and greet session for the partners who came through for the organization during the 2nd edition of Ondiri Wetland Conservation Run 2023 which took place on 28th January 2023. NECC was recognized a major stakeholder which contributed the t-shirts used during the run which was presided over by Eng. Festus Ng'eno, Principal Secretary, Ministry of Environment, Forestry and Climate Change. The 3rd edition of Ondiri Wetland Run shall take place on Saturday, 27th January 2024.

From 11th to 14th July 2023, NECC held a finalization session at Manzoni Lodge in Machakos County. The session was chaired by Dr. Justry Nyaberi, the Committee Chairman, alongside Ms. Masai, a Committee Member. The meeting commenced with an official opening by Ms. Masai, with a round of introductions, welcoming the new staff members to the team, fostering a sense of unity and collaboration. During this significant gathering, a momentous tribute was paid to the late Mr. Sapuro, acknowledging his invaluable contributions. The attendees observed a solemn moment of silence, and a heartfelt prayer was offered, honoring his memory and bidding a final farewell. A total of 52 cases were completed.

On 22nd July 2023, NECC Chairman Dr. Justry Nyaberi joined hands with stakeholders, Schools, Community Forest Association, and partners in a massive tree planting exercise at Kimondi Forest,

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Nandi County. The participation came in through a request for partnership to support the First Lady's commitment to the national tree growing and restoration campaign (Mama Doing Good Initiative). The Presidential Directive on the Tree Growing and Restoration Campaign seeks to increase Kenya's forest cover from the current 8.83% (tree cover 12%) to 30% by growing 15 billion trees by 2032.

From 24th to 28th July, 2023, NECC was represented at the 59th Session of the Intergovernmental Panel on Climate Change at the UN Offices. The Ministry of Environment, Climate Change and Forestry CS Hon. Soipan Tuya led the delegation. The IPCC determines the state of knowledge on climate change. It identifies where there is agreement in the scientific community on topics related to climate change, and where further research is needed. The reports are drafted and reviewed in several stages, thus guaranteeing objectivity and transparency.

On 26th July 2023, NECC sent a team to represent the institution during the celebration to mark the International Day for the Conservation of the Mangrove Ecosystem which aims is to raise awareness about the importance of self-sustaining mangrove ecosystems. This year's theme is "Forests and Livelihoods: Sustaining People and Planet." Mangrove forests provide habitat for thousands of species at all levels of marine and forest food webs and also protect both the saltwater and the freshwater ecosystems they straddle. NECC joined other stakeholders in marking this day at Mwenjeni Village in Kwale County, and get involved in rehabilitating degraded mangrove areas through hydrological restoration and planting new mangroves.

From 26th July to 1st August 2023, NECC conducted investigations in Nairobi County. A total of 9 complaints were investigated as shown in the table below:

Table 1: Complaints investigated in Nairobi county

No.	DATE	COMPLAINANT / RESPONDENT	LOCATION	NATURE OF COMPLAINT
1.	01/07/2023 Letter	Ann Wainaina Vs Neighbours	Ongata Rongai, Kajiado County	Blockage of sewerage service lane
2.	29/07/2023 CF	Residents of Mathare North Estate Vs Upendo Worship Center	Mathare North Nairobi County	Noise pollution from a church
3.	23/09/2023 Letter	Garden and Ridgeways Residents Association Vs Auto Bazaar	Garden Estate, Kiambu Road	Objection to change of use
4.	28/10/2023 Letter	Ms. Jeanne Kimani Vs PEFA Church	Garden Court Drive, Garden Estate	Abandoned construction site that is filled with storm water
5.	26/11/2023 CF	Kamunyonge Community Vs KURA	Kamunyonge, Ruai	Air pollution due to bad state of roads
6.	18/8/2023 Email	Kilimani Project Foundation Vs Naivas	Mbaazi Avenue,	Illegal Naivas development without public participation

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			Kilimani	
7.	24/07/2023 CF	Thorn tree Gardens	Ruai Sub County	Illegal dumping of construction materials
8.	30/06/024 Letter	Odhiambo M.T. Adala Advocate Vs Sigma Ventures Limited	Ring Road, Kilimani, Nairobi County	Illegal construction on L.R 1/597 and illegal damage to property located along
9.	15/10/2023 Email	Residents of Beyond Zero Court Olympic Kibera Vs KAG Olympic Church and Evengelical Church	Olympic Court Kibera	Noise pollution from KAG Olympic Kibera and Evengelical church

On 28th July 2023, NECC was represented at the ongoing Citizen workshop focused on the on-boarding of government services to the e-citizen portal. The workshop took place at the Prideinn Plaza Hotel and Convention Center in Athi River. During Jamhuri Day last year, His Excellency William Ruto, the Head of State, directed the digitization of at least 5,000 services to be made available on the e-Citizen platform under the umbrella initiative known as GavaMkononi. Additionally, the integration of PayBill number 222 222 was mandated for all government services payments. The key objectives of this directive are to enhance service delivery by creating convenience and ease of access to various government services for citizens.

On 31st July 2023, NECC was represented in a meeting with the Cabinet Secretary, Hon. Soipan Tuya and Forestry Principal Secretary, Mr Gitonga Mugambi on the 15 Billion national tree growing and ecosystem restoration programme steering committee to assess the progress of flagship Government initiative. The meeting discussed the ongoing optimization of the Jaza Miti App; communication and publicity plan for the short rains season; and status of seedlings propagation.

On 3rd August 2023, Dr. Justry Nyaberi, Chairman of the NECC accompanied by Ms. Jane Masai, Member; Mr. Duncan Kombo, Senior Accountant; Mr. Edwin Gitahi, Planning Department; and Ms. Faith Mwelu, Planning, led the Committee at the signing of the Performance Contract at the Kenya Meteorological Department Complex in Nairobi. The ceremony is being presided over by the distinguished presence of Cabinet Secretary Hon. Soipan Tuya. Eng. Festus K. Ng'eno, Principal Secretary for Environment and Climate Change, and Mr. Gitonga Mugambi, Principal Secretary for Forestry, leading the senior staff, including Chairmen and CEOs of SAGAs under the Ministry, at the signing ceremony.

On 4th August 2023, Dr. Justry Nyaberi, the Chairman of NECC, was accompanied by Mr. Rodney Omari, Administrator, Mr. Simon Gatuhi, Head of Research, Ms. Monica Weru, Legal Officer and other esteemed staff members. They joined forces with Principal Secretaries Eng. Festus K Ng'eno (Environment and Climate) and Mr. Gitonga Mugambi (Forestry) for a familiarization retreat hosted by the National Assembly Departmental Committee on Environment, Forestry, and Mining in Mombasa. This pivotal meeting was presided over by Hon David Gikaria, Nakuru Town East MP, who chairs the committee. The Principal Secretaries are accompanied by the Chief Executive Officers of State Corporations and Heads of Departments within the Ministry of Environment, Climate Change, and Forestry, underscoring the collaborative approach towards the discourse.

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On 30th August 2023, NECC was represented by Mr. Rodney Omari - Administrator and Monica Weru - Legal who accompanied the Cabinet Secretary, Hon. Soipan Tuya to a meeting the Senate Standing Committee on Lands, Environment and Natural Resources chaired by Nyandarua Senator Hon Methu Muhia to discuss the Climate Change (Amendment) Bill, 2023 at Parliament Buildings. The Cabinet Secretary was accompanied by Environment and Climate Change Principal Secretary Eng. Festus Ng'eno and NEMA DG Mr. Mamo B. Mamo among other senior Ministry officials.

From 31st August to 4th September, 2023 NECC conducted investigations in Nairobi County. Seven complaints were investigated as shown in the table below:

Table 2: Investigated complaints in Nairobi, August 2023.

	Date Received	Complainants / Respondent	Location	Nature of Complaint
1	01/07/2023 Letter	Ann Wainaina Vs Neighbours	Ongata Rongai, Kajiado County	Blockage of sewerage service lane
2	23/03/2024 Letter	Garden and Ridgeways Residents Association Vs Auto Bazaar	Garden Estate, Kiambu Road	Objection to change of use
3	28/04/2024 Letter	Ms. Jeanne Kimani Vs PEFA Church	Garden Court Drive, Garden Estate	Abandoned construction site that is filled with storm water
5	15/10/2024 Email	Residents of Beyond Zero Court Olympic Kibera Vs KAG Olympic Church and Evangelical Church	Olympic Court Kibera	Noise pollution from KAG Olympic Kibera and Evangelical church
6	27/07/2023 CF	Charles Karani	Syokimau, Chady Road	Air Pollution from construction activities
7	08/8/2023 Letter	Chege Kariuki Advocates Vs Canaan Developers	Riverside, Nairobi City County	Objection to a development

From 4th to 8th September 2023, NECC participated in the African Climate Summit forum held at KICC, Nairobi. NECC Chair, Dr. Justy Nyaberi, Ms. Jane Masai, Committee Member and Staff had an exhibition booth and sensitized Kenyan and international guests at the forum. Distinguished guests in attendance featured the First lady accompanied by Mama Doing Good CEO, Dr. John Chumo, PS Ministry of Environment, Climate Change and Forestry Eng. Festus Ng'eno, PS State Department of Forestry Mugambi Gitonga, Tourism Principal Secretary John Ololtua, PS Internal Security and National Administration Raymond Omollo, NEMA Director General, KFS CCF Mr. Lemarkoko, DG NEMA and former NECC Members, Isabella Masinde, HSC AND Mms. Caroline Khasoa. NECC received a Certificate of appreciation from Friends of Ondiri Wetland during the event.

From 10th to 16th September 2023, NECC investigated the following 5 complaints as indicated in the table below;

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Table 3: Investigated complaints in Kitui County

No.	Date Received	Complainant/ Respondent	Location	Nature of Complaint
1.	23/07/2023 CF	NECC Vs County Government of Mwingi	Mwingi County	Status of waste management in Kitui County
2.	11/08/2023 The Star	Residents of Kitui Vs WRA, County Government of Kitui, NEMA	Kalundu River, Kitui County	Degradation of Kalundu river through discharge of sewage, agricultural activities and putting up of buildings on the wetlands
3.	20/09/2023 The Star	Residents of Kyanundu Vs WRA, NEMA and County Government of Kitui	Mwingi Central, Kyanundu, Kitui County	Drying up of River Kivou as a result of unsustainable sand harvesting
4.	9/12/2023 CF	Residents of Kathungu Village Vs WRA	Kathungu Village, Ikanga Location, Kitui County	Encroachment of riparian area of Semea river by fencing and farming
5.	22/06/2024 Email	Twimuma Community Vs Ndovu Cement	Kyuso, Mwingi North, Kitui County	Mining of limestone causing air pollution and blasting

From 10th to 16th September 2023, NECC investigated complaints received from Narok and Nakuru counties as indicated in the table below;

Table 4: Complaints investigated in Narok and Nakuru counties

No.	Date Received	Complainant/ Respondent	Location	Nature of Complaint
1.	20/08/2023 Letter	Narok County Assembly Vs Kilima Pesa gold mining Company	Ilkarian Hill, Lolgorian, Narok County	Open cast mining activities from the company have resulted to air, noise pollution and destruction of habitats for biodiversity. Unstable waste rock created the mining activities and tailings are swept by rains causing water pollution and destruction of crops in the farms.
2.	13/7/2023 CF	Residents of Kilgoris Vs County Government and KFS	Nyakweri Forest, Narok County	Destruction of Nyakweri forest by charcoal burning activities. The forest is indigenous and habitat for biodiversity including elephants.
3.	13/9/2023 CF	Residents of Shankoe location vs WRA and	Shankoe, Narok County	Degradation of Enayenyeny swamp

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		County Government of Narok		
4.	10/11/2023 DN	NECC (Own Motion) Vs Quarry Operators in Maai Mahiu	Maai Mahiu, Nakuru County	Unsustainable quarrying leading to land degradation, air pollution due to dust, and haphazard disposal of quarry waste. The quarries are also not secured.
5.	14/09/2023 Hotline	Mr. John Wainanina Vs Maryland Full Gospel Church	Kayole, Naivasha	Noise pollution from a church that plays loud music especially on Sundays from 3am.
6.	29/09/2023 DN	NECC (Own Motion) Vs Quarry Operators	Kaptembwa, Nakuru West	Unsustainable quarrying activities in Kaptembwa. Quarrying is activities are extending to residential areas and pits are abandoned without rehabilitation.
7.	11/04/2024	NECC (Own Motion) Vs Residents of Subukia	Subukia, Nakuru County	Deforestation in Subukia through logging, charcoal burning and clearing for farming. This led to disruption of water flows and increased soil erosion.

On 16th September 2023, NECC Chairman Dr. Justry P. L. Nyaberi was at Rift Valley Institute of Science and Technology to celebrate World Ozone Day. The event was attended by Chief Guest Hon. Soipan Tuya, CS Ministry of Environment, Climate Change and Forestry and H. E Susan Kihika, Governor of Nakuru County, Eng Festus Ngeno PS State Department of Environment and Climate Change and other dignitary guests. The delicate ozone layer is a shield of gas that protects our planet from harmful parts of the Sun's radiation, playing an important role in preserving life on Earth. September 16 this year is celebrated as Ozone Day under the theme "Montreal Protocol: Fixing the ozone layer and reducing climate change."

On 16th September 2023, NECC was represented at Clean Up the World event at Nanyuki Stadium, Laikipia County. NECC held an exhibition at the event and also planted a commemorative tree. The Chief Guest was Administrative Secretary in the Ministry of Environment Climate Change and Forestry, John Elung'ata and he was accompanied by Dr. Ayub Macharia, Director Enforcement and Compliance - NEMA standing in for the DG NEMA Mamo B. Mamo and Dr. Catherine Mbaisi - NEMA, CECM Environment - Laikipia County and Senior KWS officers amongst others. This followed some build up activities including sports and a clean-up of Nanyuki town. The event is a global environmental event celebrated every third weekend of September, promoting community action as the key to long-term environmental change. This campaign welcomes participation from nations, organizations i.e individual groups in local communities and national initiatives by diverse groups. Clean Up the World weekend raises awareness about the importance of a clean and healthy environment and also provides a platform for a massive cleanup to ensure a cleaner, healthier world.

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On 19th September 2023, NECC held a benchmarking exercise with the CAJ ICT department, where Ms. Flora Ngonze, the Head of ICT, led the effort, and she was accompanied by Mr. Brian Mwendwa, the System Developer. This exercise was to gather comprehensive information and insights from the benchmarking partner, thus enabling NECC make well-informed decisions regarding the development of NECC Case Management System.

On 18th September 2023, NECC Chairman Dr. Justy Nyaberi leading the NECC team in a tree growing exercise at the ongoing World Bamboo Day 2023 National Celebrations at Kanyonga Wetland, Embu County. The event was presided over by Mr. Gitonga Mugambi, the Forestry PS. Also present were several senior Ministry officials including acting KEFRI Director Dr. Jane Njuguna, Secretary for Administration Evans Mutari and George Tarus from Directorate of Forest Conservation. The event was hosted by Embu County top leadership led by H.E Governor Cecily Mbarire.

From 24th to 30th September 2023, NECC conducted investigations in Kakamega and Vihiga counties.

Table 5: investigated complaints in Kakamega and Vihiga counties

No.	Date received	Complainant /Respondent	Location	Nature of complaint
1.	03/08/2021 Standard	NECC Vs County Government of Kakamega	Kakamega	Poor waste management
2.	03/08/2021 Standard	NECC Vs County Government of Kakamega	Nabongo Scheme Housing Estate	Blocked sewerage lines and discharge of sewage into a stream at Nabongo Scheme Housing Estate
3.	08/08/2019 CF	Residents of Mumias West Vs KWS	Lusumu river, Mumias West, Kakamega County	Human wildlife conflicts due to hippos attacking people, livestock and destroying crops
4.		Residents of Mautuma Central Settlement Scheme Vs KFS	Lugari/Turbo Forest, Lugari Constituency, Kakamega County	Degazattement of Lugari/Turbo Forest comprising Mautuma Central Settlement Scheme
5.	11/02/2020 CF	Residents of Chavakali Vs County Government of Vihiga	Chavakali, Calabash, Murram areas, Vihiga County	Poor waste management Chavakali, Calabash, Murram areas
6.	02/04/2022 CF	Residents of Chavakali Vs Department of mines and Geology	Chavakali, Vihiga County	Environmental degradation due to gold mining activities
7.	20/09/2023	Keveye Primary	Keveye, Vihiga,	Release of sewage by Keveye Girls

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	Email	School Vs Keveye Girls High school	Vihiga County	High school into Keveye primary
8.	11/11/2022 CF	Mr. Aggrey Asibiko Vs Apollo Omboto	Enyaita, Ebusakami, Luanda, Vihiga County	Land degradation due to brick making activities

From 24th to 30th September 2023, NECC conducted investigations in Kisumu and Siaya counties as shown in the table below;

Table 6: complaint investigated in Kisumu and Siaya counties

NO.	DATE RECEIVED	COMPLAINANT /RESPONDENT	LOCATION	NATURE OF COMPLAINT
1.	20.09.2022 Daily Nation	NECC Vs WRA, County Government of Kisumu	Lake Victoria, Winam Gulf	Air and pollution due to the sunken portions of water hyacinth, reeds and algae, causing irritation on the skin at Lake Victoria's Winam Gulf
2	10.03.2023 CF	Dr. Nyotumba Osago vs Ojola Pefa Church	Kisumu west	Noise pollution from Ojola PEFA Church in Kisumu West
3	21.01.2023 CF	Mr. Geoffrey Nyotumba Vs Ojola Pefa church	Kisumu west	Noise pollution from Ojola PCEA Church located opposite Salo Resort and Small World Children's Home.
4.	6.02.2023 Facebook	Residents of Nyando Vs Muhoroni Sugar Company	River Nyando	Pollution of the R. Nyando by Muhoroni Sugar company
5.	23.03.2023	Bunge la wazalendo	Lower Nzoia	Lack of integrity on lower Nzoia irrigation development project
6	17.05.2023 Daily Nation	NECC Vs WRA & County Government	Lake Kanyaboli	Encroachment of Lake Kanyaboli
7	14.06.2023 Letter	Nature Kenya Vs County Government	Anyiko Ujwang Kathieno	Proposed construction of canals in Anyiko Ujwang Kathieno irrigation project
8	31.03.2023 The Star	NECC Vs KFS	Mbaaga Forest	Deforestation of Mbaaga Forest

From 25th September to 1st October 2023, NECC held an exhibition at the Nairobi International Trade Fair at Jamuhuri Park in Nairobi. The exhibition was well attended and NECC was able to sensitize members of the public on its role and mandate in environmental conservation in Kenya. Several complaints were also lodged during the week.

From 16th to 19th October 2023, NECC conducted investigations in Nairobi county as per the table below;

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Table 7: Complaints investigated in Nairobi and its environs

No.	Date received	Complainant/Respondent	Location	Nature of complaint
1	28/09/2023 Hotline	Jones Mereu Vs Samuel Matolo	Mihango, Nairobi City County	Discharge of effluent into the environment
2	11/10/2023 Email	Adil Noordin Vs Neighbor	Next to Siginson Warehouse Mombasa Road	Noise pollution from stone cutting activities
3	16/08/2023 Letter	KLDA Vs Developer	Mbagathi river, Ololua ridge, Karen, Nairobi City County	Destruction of the Mbagathi river riparian land at Ololua ridge
4	16/10/2023 Email	James Wainaina Vs Bakery	Gitanga Road, Kawangware, Nairobi City County	Air pollution due to smoke from a bakery that is affecting nearby residents
5	04/10/2023 Hotline	Peter Kathanzu Vs Sakina Residential	North View Road, Pangani, Nairobi City County	Unfenced construction site that has deep foundation
6	31/07/2023 CF	Residents of Nyama Villa area Vs Church	Nyama Villa area, Kayole, Nairobi City County	Noise pollution from a church
7	14/02/2023 Email	Residents of Nasra Vs OJ Eastlands Club	OJ Eastlands Club, Manyanja road, Nairobi City County	Noise pollution from a club
8	18/04/2023 Email	Kilimani Project Foundation Vs Developer	Mbaazi Avenue, Kilimani, Nairobi City County	Lack of adequate public participation
9	11/08/2023 Email	Fourways Junction Estate Vs A resident	Fourways Junction Estate, Kiambu road	Air pollution due to charcoal burning within the estate

On 17th October 2023, NECC officials met with SEWA, Kenya representatives, led by Mansukh Parbat. The meeting focused on establishing a partnership in various areas. This includes the ambitious plan to plant over 100,000 Bamboo seedlings along the Nairobi River Bank, stretching from Dagoreti to Athi-River, and conducting a clean-up exercise along the Nairobi River. The Bamboo growing initiatives are in alignment with the presidential directive to plant 15 billion trees by 2032. The teams reached an agreement to involve Water Resources Authority, NEMA, KEFRI, the Nairobi River Commission Commission, and other relevant authorities to ensure the successful realization of these objectives. Bamboo, known for its ability to effectively clean water by removing debris and pollutants, plays a vital role in making water suitable for various uses.

On 2nd November 2023, NECC and the Hindus Religious Council (HRC) held a follow-up meeting

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with the Nairobi River Commission (NRC) with the aim of fostering collaboration, reviewing the proposal, identifying optimal planting sites during the current short rains, and outlining a roadmap for continued riparian planting. Mary Njogu, NECC Secretary, emphasized the critical connection between faith and action. She stressed that without faith in our ability to make a positive impact, achieving a clean environment and mitigating the adverse effects of climate change would be challenging. She underscored the need for faith in the conservation journey to benefit both our environment and future generations. She applauded the President for his unwavering commitment and support to environmental conservation in the country. Furthermore, she lauded the Hon. Soipan Tuya CBS, the CS Ministry of Environment, Climate Change & Forestry for her substantial contributions to environmental conservation and the pursuit of the presidential directive to plant 15 billion trees by 2032.

From 23rd to 27th October 2023, NECC conducted investigations in Machakos and Kajiado counties. A total of 8 complaints were investigated as shown in table 2 below;

Table 8: complaints investigated in Machakos and Kajiado Counties from 23rd to 27th October 2023

No.	Date received	Complainant/Respondent	Location	Nature of complaint
1	02/08/2023 Letter	Alpharama Limited Vs Cement Repacking	Cheetah Gate road, Athi river, Machakos County	Air pollution from cement repacking activities
2	18/08/2023 Letter	Polyview Residents Association Vs County Government of Machakos, NCA, NEMA	Polyview Estate, Utawala, Machakos County	Construction of highrise building in a controlled development area
3	16/02/2023 Letter	Katani Cosmopolitan Residents Association Vs Asphalt plant	Katani, Machakos County	Objection to operations of an Asphalt plant within Katani Quarries
4	01/10/2022 CF	Kusimba Abdalla Vs Machakos Water and Sewerage & Public Health	Mlolongo Phase 3, Machakos County	Discharge of sewage into the environment
5	15/05/2023 CF	Benjamin Muchiri Vs County Government of Kajiado	Baraka Road, Kitengela, Kajiado County	Poor waste management in an informal settlement along Baraka road
6	26/09/2023 CF	Grace Fikirini Vs Neighbor	Balozi road, Kitengela, Kajiado County	Effluent discharge along the road
7	27/09/2023 CF	Mayor Road Residents Association Vs House No.8	Mayor road, Ongata Rongai, Kajiado County	Discharge of sewage to the road
8	27/04/2023 Letter	P.K Muite Advocates Vs Major. Stephen Mathenge	Ngong, Kajiado County	Objection to proposed development of an apartment block

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On 3rd November 2023, the Committee Secretary, Ms. Mary Njogu, along with Chief Guest Hon. Felix Koskei, Chief of Staff and Head of Public Service, H.E Stephen Sang, Governor County Government of Nandi, Principal Secretaries Mr. Gitonga Mugambi (Forestry) and Ms Silvia Museiya (Wildlife), Dr. John Chumo, CEO Mama Doing Good, and other distinguished guests participating in a tree planting event at Kapkongony Swamp in Nandi County. This was an initiative aimed in promoting environmental conservation and sustainability within the country by combating deforestation, and mitigating the adverse impacts of climate change. This initiative also aligned with ambitious national objective of planting 15 Billion trees by 2032 as directed by the president.

On 6th November 2023, the Committee Secretary, Ms. Mary Njogu, and Mr. Rodney Omari, Administrator of NECC, were among the dignitaries accompanying the Cabinet Secretary, Hon. Soipan Tuya, and the Environment and Climate Change Principal Secretary, Eng. Festus K. Ng'eno to a consultative meeting with the Departmental Committee on Environment, Forestry, and Mining, chaired by Nakuru Town East MP Hon. David Gikaria in Nairobi. The meeting was to make presentations to the committee on the supplementary estimates for the financial year 2023/2024.

On 9th November 2023, the Committee Secretary, Ms. Mary Njogu joined the Environment, Climate Change and Forestry Sector donor working group meeting, which was co-chaired by Eng. Festus K Ng'eno, the Principal Secretary for Environment and Climate Change, and Roopa Karina, the USAID Mission Director. The meeting, convened by USAID, featured presentations and discussions from Mr. Gitonga Mugambi, the Principal Secretary for Forestry, Mr Alex Lemarkoko, the Chief Conservator of Forests, and Arnold Kipchumba, the Advisor to the First Lady on Environment and Climate Change. The meeting was to provide updates on the progress and challenges of implementing the 3rd National Climate Change Action Plan (NCCAP III), reviewing the policy and legislation on environmental management, carbon markets, forest management and conservation, and the 15 billion tree growing program. The meeting also prepared for the upcoming COP 28 conference, where Kenya will showcase its climate actions and commitments.

On 13th November 2023, The National Tree Growing Day, observed at Lenana School and Ondiri Wetland, showcased robust engagement from the National Environmental Complaints Committee (NECC) team, led by the Committee Secretary Ms. Mary Njogu and Mr. Rodney Omari, NECC Administrator. In collaboration with the Hindus Religious Service Centre, the local community, Nairobi Recyclers, and the management of Lenana School, including Principal Mr. William Kemei, Deputy Principal Mr. Mtuku Benedict, and Mr. Kipchumba Kogo, the collective effort resulted in the planting of over 2000 seedlings at Lenana School. Additionally, in partnership with Friends of Ondiri, the NECC team planted 2500 trees at the Ondiri Wetland. This initiative is dedicated to enhancing the country's forest cover and fostering a sustainable environment for all. The NECC team takes pride in contributing to this noble initiative and extends an invitation for everyone to join the tree-growing campaign. During the tree planting event at Lenana School, NECC Secretary Mary Njogu stressed the responsibility of every citizen in mitigating the adverse effects of climate change. She highlighted the urgency of addressing climate change and the crucial role of environmental conservation for the well-being of both current and future generations. Expressing gratitude, the CEO thanked the president for allocating an entire day to tree growing, commending his commitment to environmental causes. Furthermore, she commended Hon. Soipan Tuya, CS Ministry of Environment, Climate Change, and Forestry, for her pivotal role in environmental conservation. The Committee Secretary underscored the substantial impact of actions taken by the

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ministry, its agencies, and non-state actors in promoting a healthy and clean environment. Emphasizing the importance of supervision for the 100% survival of the planted trees, she reiterated the significance of collective efforts on this.

At the same time, NECC also collaborated with Njoroge Trocadero, a conservation group in Eldoret for the same exercise. This collaboration resulted in the planting of 300 tree seedlings at Gitwe Dispensary and Gitwe AP post, and another 200 seedlings at Kasarani in Eldoret.

On 15th November 2023, NECC team was at the Embakasi Ward Administrator's office to conduct address a complaint on a noise pollution. The complaint associated with an unmarked production facility situated near Siginon Warehouse. The noise emitted from this facility had been significantly disrupting neighbouring establishments.

On 20th November 2023, NECC actively participated, alongside a multi-agency team, in a significant tree-growing initiative at Kerarapon, Ngong, under the auspices of NET Fund. This event, dedicated to the restoration of Gitwe Spring, brought together a diverse assembly of environmental stakeholders. Mr. John Elung'ata, Secretary Administration from the Ministry of Environment, Climate Change and Forestry, presided as the Guest of Honor and the representative of Hon. Soipan Tuya, CS, Ministry of Environment, Climate Change, and Forest. During this gathering, a total of 1000 trees were planted, complemented by the distribution of an additional 1000 trees to the local community. This concerted effort serves to significantly amplify the impact of the endeavor on environmental restoration through achieving the 15B tree growing campaign.

Following the successful National Tree Growing Day at Kiu Wetland in Makueni led by H.E the President Dr. William Ruto, NECC took the initiative to coordinate numerous trees growing activities in various areas. Ngong Forest, Ondiri Swamp, and Lenana High School are some of the areas that the Committee has already conducted tree growing activities. On 21st November 2023, NECC team joined the Ministry of Environment, Climate Change and Forestry, NEMA, KWTA, KEFRI, KFS, County Government of Kiambu and Friends of Ondiri in a tree growing exercise in Ondiri Swamp, Kiambu County. The event saw the planting of 2500 seedlings, including 1000 bamboo and 1500 assorted indigenous species

On 23rd November 2023, in a commendable effort towards the National Landscapes and Ecosystem Restoration, the NECC Secretary Mary Njogu led a delegation comprising representatives from the Ministry of Environment, Climate Change & Forestry led by the Administrative Secretary Mr. John Elung'ata who was the Chief Guest representing the CS Hon. Soipan Tuya, Mr. Isaac Elmi, the Deputy Director, Ecosystem Management, representing DG NEMA, Mamo B. Mamo, DCC Murang'a South Mr. Gitonga Murungi, County Forest Conservator Ms. Eunice Njoroge, County Government of Murang'a officials, area chiefs and the local community in the launch of Wetlands restoration campaign in Murang'a County held at Wairuri Wetland along Kenol - Murang'a road. The event saw the planting of over 3000 seedlings.

In Mr. John Elung'ata delivery of the CS's speech, it was conveyed that the launch is part of the ongoing Government's efforts to plant 15 billion trees by 2032 and restore and conserve wetlands and their associated catchments under the newly conceived Adopt-a-Wetland Initiative which seeks to catalyze the participation of various stakeholders in enhancing wetlands conservation in the country. The CS Hon. Soipan Tuya said the government through the Presidential Executive Order

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No. 2 has prioritized restoration and conservation of wetlands in the country and the Ministry of Environment, Climate Change and Forestry and NEMA are at the center of driving the agenda on behalf of the government. She said the wetlands, however, perhaps the most threatened ecosystems in Kenya presently and they have been targeted for conversion to agriculture and settlement over the past five decades or so, partly due to lack of recognition of their crucial functions and values. She stated that the government has put in place appropriate legal and policy framework as well as implemented programmes and projects to ensure proper management of these ecosystems in the country. She added that the non-state actors have also continued to play important role in complementing government efforts by undertaking various programme and projects. She commended NECC for adopting the wetland and embarking on a journey to restore and conserve the wetland jointly with other stakeholders. And added that in an effort to address some of the threats face by the Wairuri wetland, in 2021, the area was gazetted as a Wetland Conservation Area Through legal notice No. 206 under the Water Act 2016. In addition, the CS said her Ministry is ready and committed to work with NECC to ensure the Wetland is protected and conserved.

On his part, Mr. Isaac Elmi, the Deputy Director, Ecosystem Management, representing DG NEMA, Mamo B Mamo expressed confidence in National Environmental Complaints Committee (NECC) decision to adopt the Wairuri Wetland. He urged the Committee to take the lead and collaborate with relevant institutions to guarantee the restoration and conservation of the Wetland. NECC Secretary, Mary Njogu said the adoption is set to enhance sustainable management, and NECC will collaborate with key stakeholders, including the Kenya Forest Service, NEMA, County Government of Murang'a, and the local community, to ensure the success of these conservation efforts.

Expressing contentment, the Committee Secretary stated that the institution is pleased to be in Murang'a County, actively carrying out the presidential directive and advocating for tree growing campaigns to meet the country's set target. She applauded the President H.E William Samoei Ruto and the CS Hon. Soipan Tuyu for their dedicated commitment and efforts geared at establishing a clean and healthy environment for every citizen. The Committee Secretary emphasized that wetlands across the country have been neglected and the Country has now taken the initiative to restore and reclaim all wetlands in order to mitigate the diverse effects of climate change. Ms. Njogu highlighted that our water bodies are being contaminated thus leading to numerous diseases and its essential for every person to take the lead in conserving the ecosystem for posterity. She added that growing trees will play a key role in purifying our waters.

Ms. Njogu urged the public to forge a united front to emulate the former environment Minister, the late John Michuki in his dedication to fostering a clean and healthy environment in the country. In her remarks, the Committee Secretary assured the public a rigorous supervision to ensure 100% survival for the trees planted. The Committee Secretary urged the public to promptly report any instances of environmental degradation to the Committee for amicable solutions.

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Table 9: Complaints investigated in Embu and Meru counties from 26th November - 2nd December, 2023

No.	Date received	Complainant/ Respondent	Location	Nature of complaint
1.	15/11/2023 CF	Kiambuthi residents Vs Club Zero 14 and Bumbers clubs	Kiambuthi, Blue Valley area, Embu County	Noise pollution from entertainment facilities
2.	13/11/2023 CF	Residents of Embu Vs County Government of Embu	Kagunga dumpsite, Embu County	Poor waste management at Kagunga dumpsite
3.	14/11/2023 CF	Residents of Nganduri and Munyori Vs Department of mines and Geology	<ul style="list-style-type: none"> ▪ Nganduri-Kirima Sub location, Kianjiru Location ▪ Munyori area 	Unregulated quarrying for stones at Nganduri and Munyori areas
4.	02/11/2023 CF	Embu residents Vs County Government of Embu and NEMA	Kivoo and Kanyonga, Embu County	Brick making at Kivoo and Kanyonga wetlands
5.	20/08/2021 Letter	Edwin Kimathi Vs Pinnie Agency Limited	Igoji, Gikui, Imenti South, Meru County	Destruction of property due to road construction activities
6.	19/10/2021 CF	Josphat Kerimi Vs County Government of Meru	Kiangua Market, Meru County	Pollution of Mutonga river due to quarrying activities
7.	06/04/2021 CF	Residents of Maili Tatu Vs. WRA	Kilindo Swamp, Maili Tatu, Meru County	Degradation of Kilindo Swamp due to farming activities
8.	08/04/2021 CF	Residents of Kiengu Vs. WRA	Athindi Swamp, Kiengu, Meru County	Drying up of Muuru River due to farming activities at Athindi Swamp
9.	08/04/2021 CF	NECC Vs. County Government of Meru	Nchuura Hills, Nkomo and Kianja Wards, Meru County	Degradation of hills leading to soil erosion
10.	03/01/2021 CF	NECC Vs. County Government of Meru	Makutano Area, Meru County	Sewage Discharge into the environment due to lack of a sewerage system
11.	17/11/2023 CF	NECC Vs. County Government of Meru	Meru County	Poor waste management in the County

From 15th to 19th January 2024, NECC conducted field investigations in Nairobi county and its environs. During the week the NECC team diligently addressed a spectrum of environmental concerns. In Madaraka estate, the team probed into the discharge of waste caused by blockages in an aging sewerage line. Concurrently, the committee initiated thorough investigations, marked by a consultative meeting with environmental stakeholders at the NEMA office in Thika, responding to the concerns articulated by the Kiboko Residents Association. The pivotal issues deliberated encompassed excessive dust and noise pollution,

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seismic disturbances from quarry explosives, dereliction of land, health ramifications, and structural damage.

An equally pressing concern was the endeavor to rectify waste discharge challenges exacerbated by the purported absence of a proper sewerage system in Mlolongo. This commenced with a meeting with Mr. Amos Punden, the Mlolongo Assistant County Commissioner, followed by an interview with residents from the Mlolongo Plot Owners Association, culminating in an on-site visit.

Further, a meeting with Public Health stakeholders in Mavoko Sub County centered around a complaint lodged by Alpharama Limited regarding the open-air repackaging of cement. The highlighted issues encompassed air pollution, soil degradation, and compromised environmental aesthetics.

On 17th January 2024, NECC was engaged in a consultative meeting with key environmental stakeholders at the NEMA office in Thika, responding to concerns raised by the Kiboko Residents Association. Critical points under discussion include:

1. Excessive Dust Pollution: Addressing concerns related to the overwhelming presence of dust particles affecting the community's air quality.
2. Noise Pollution: Deliberating on the impact of noise disturbances within the locality and exploring potential remedies.
3. Seismic Rattles from Quarry Explosives: Assessing the consequences of seismic activities induced by explosive operations in the nearby quarries.
4. Dereliction of Land: Examining the adverse effects of massive craters left post-mining and strategizing on land reclamation measures.
5. Health Implications: Discussing reported health issues such as hypertension, respiratory infections, and trauma among both the young and the elderly.
6. Structural Damage: Investigating the observed cracks on residential structures attributed to the ongoing activities in the area.

On 15th January, 2024, Ms. Mary Njogu, Committee Secretary of the National Environmental Complaints Committee (NECC) joined Hon. Gladys Boss Shollei, the Deputy Speaker and Uasin Gishu County Women Representative in a tree planting initiative held during the inauguration ceremony for the newly renovated Children's Ward at Plateau Mission Hospital. Lions Clubs International Eldoret, Uasin Gishu County, orchestrated the refurbishment of the ward. During the event, NECC Secretary Mary Njogu called upon the public to rally behind the president's ambitious goal of planting 15 billion trees by 2032, underscoring the crucial role of afforestation in mitigating the adverse impacts of climate change. Emphasizing individual responsibility, she stressed the necessity of maintaining a clean and healthy environment for the collective well-being of current and future generations. In addition to promoting the tree planting initiative, Secretary Njogu announced the NECC's commitment to close collaboration with the Ministry of Environment, Climate and Forestry, alongside other pertinent stakeholders. This collaboration aims to ensure the effective conservation of our precious natural resources and contribute to a sustainable and resilient future.

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On 19th January 2024, NECC facilitated a familiarization session for the newly appointed Committee Members, Eng. Stephen Muli Mua and Mr. William Otumoi Nairuko. The session took place at the NECC boardroom, with Ms. Mary Njogu, the Committee Secretary, and Mr. Duncan Kombo co-chairing the meeting. Additionally, on January 22, 2024, NECC, led by Ms. Mary Njogu, conducted an orientation session for the newly appointed member, Mr. Michael Shamku. This insightful orientation occurred at the NECC offices.

From 22nd-26th January, 2024 during the second week of Field Investigations in Nairobi City County and its surroundings, the NECC team diligently addressed a diverse range of environmental concerns. Initially, the team conducted investigations into the development of a high-rise building in Waumini Estate, Katani, Machakos County. These investigations focused on issues such as insufficient public participation, lack of transparency in altering the land's designated use, and the initiation of construction without the required Environmental Impact Assessment (EIA) license.

Later, the team ventured into Lower Kabete, Nairobi City County, to address a complaint raised by the area residents. The crux of the matter was the proposed development of a high-rise building within an area zoned for low-density residential development, as asserted by the residents.

Following this, the NECC team turned its attention to a complaint filed by residents of Mashinani Waterfall Drive, Ruiru. The core issue revolved around the discharge of liquid waste from residential houses into the open environment, leading to its drainage into the Ruiru River. Additionally, concerns were raised about the obstruction of a public access road due to the excavation of a septic tank along the access route.

Lastly, the team conducted field investigations in response to allegations of the illegal acquisition of an Environmental Impact Assessment (EIA) license by the Evangelical Mission for Africa. This complaint, originating from the residents of Paradise Valley Estate in Kyuna, Westlands, Nairobi County, prompted a thorough examination of the circumstances.

On 24th January 2024, NECC Committee Secretary attended a meeting of the Technical Team developing the National Action Plan for Short-Lived Climate Pollutants at the ministry's headquarters chaired by the Environment and Climate Change Principal Secretary Eng Festus Ng'eno. During the session, the technical team presented a concept note to the PS, outlining projects and initiatives aimed at making substantial contributions to the country's objectives in mitigating the impacts of climate change. The National Action Plan for Short-Lived Climate Pollutants plays a critical role in swiftly achieving climate benefits on both local and global levels, enhancing public health, promoting sustainable development, efficiently integrating policies, and fostering international collaboration.

On 28th January 2024, NECC participated in the 3rd Edition of the Ondiri Wetland Conservation Run 2024. The event, held in Kikuyu, Kiambu County, was graced by the presence of Principal Secretary Eng. Festus Ng'eno, who presided over the 3 Km, 5 Km, and 10 Km run. This run served as a precursor to the World Wetlands Day on February 2nd, 2024, which was commemorated in Uasin Gishu County. During the event, Eng. Ng'eno emphasized the imperative to Gazette the Ondiri Wetland. Notably, Ondiri already possesses an existing integrated management plan, paving

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the way for its seamless Gazettement within the next 3-4 months. Distinguished guests in attendance included NEMA Director-General; Dr. John Chumo, CEO of Mama Doing Good, and various other dignitaries.

On 30th January 2024, NECC Committee Secretary joined the Principal Secretary for Environment and Climate Change, Eng. Festus K. Ng'eno, at the Kenya Forestry Research Institute (KEFRI) headquarters in Muguga for the Government Delivery Services (GDS) Roadshow. This initiative by the Ministry of Public Service, Performance, and Delivery Management aimed to evaluate the progress of various key projects within the Ministry of Environment, Climate Change, and Forestry. PS Ng'eno and Ms. Mary Njogu were warmly received by the Acting Director of Kenya Forestry Research Institute (KEFRI), Dr. Jane Njuguna.

On 2nd February 2024, NECC Committee Secretary Ms. Mary Njogu, joined the Cabinet Secretary Hon. Soipan Tuya who led this year's World Wetlands Day at Lake Narasha (Timboroa Dam) in Uasin Gishu County. Also present was Environment and Climate Change PS Eng. Festus Ng'eno, Hon. Julius Rutto (Kesses Constituency), Hon. Musa Sirma (Eldama Ravine Constituency), Dr. John Chumo, CEO Mama Doing Good and members of the National Assembly Committee on Environment, Forestry, and Mining. NEMA organized the event, hosted by Uasin Gishu County's leadership, Governor Dr. Jonathan Bii, and Senator Jackson Mandago.

Wetlands, crucial to the 10-year National Landscapes and Ecosystems Restoration Strategy, are central to the Government's flagship 15-billion National Tree Growing Programme. The government's dedication to wetland restoration is emphasized by their substantial ecological benefits, vital for livelihoods and driving Kenya's socioeconomic transformation.

A significant moment featured PS Ng'eno, Governor Dr. Bii, Ms. Njogu (NECC) and the CDE NEMA Uasin Gishu County presiding over the issuance of over 450 certificates and trophies to conservationist groups for their exceptional practices in wetlands conservation.

On 20th February 2024, the NECC Committee Secretary joined the Principal Secretary Eng. Festus K Ng'eno appearing before the Departmental Committee on Environment, Forestry, and Mining, presided over by Hon. Charles Kamuren, MP for Baringo South. The focus of the meeting revolved around a comprehensive discussion on the Ministry's budget policy statement for the Financial Year 2024. Eng. Ng'eno's presentation delved into the intricate details of the key policies shaping the expenditure ceilings outlined in the 2024 Budget Policy Statement. This included a detailed list of projects, with a particular emphasis on priority BETA flagships and associated expenditure ceilings. Furthermore, the presentation encompassed indicative performance targets intricately linked to the policies and programs articulated in the Budget Policy Statement.

Accompanying the Principal Secretary were other CEOs of State Corporations, including Mr. Samson Toniok (NETFUND), Mr. Mamo Mamo (NEMA), Ms. Belinda Akello (NET), Prof Julius Tanui (KWTA) and Heads of Departments within the state department, who contributed their expertise to this discussion.

On 21st February 2024, NECC conducted a courtesy visit to the Embakasi Ward Administrator. During the meeting, discussions were held with Mr. Isaack Ali, representing the Utawala Ward Admin in the absence of the designated official. The primary agenda of the meeting was focused on

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LPG filling stations. Subsequently, the team proceeded to assess the aftermath of the recent fire incident at a filling station adjacent to Nyayo Estate in Embakasi. To conclude, the team initiated a comprehensive study on the safety measures implemented by LPG filling stations, with Gasfil Station, located next to The Matter Hospital, serving as a case study.

From 26th February to 1st March 2024, NECC participated in the 6th United Nations Environment Assembly (UNEA-6) at the UN Complex in Gigiri, Nairobi County. The Chairperson, Dr. Fancy Too and the Committee Secretary, Mary Njogu represented the Committee at the assembly. The theme for the summit was “Effective, inclusive and sustainable multilateral actions to tackle climate change, biodiversity loss and pollution”. Through its resolutions and calls to action, the Assembly provides leadership and catalyzes intergovernmental action on the environment. The Assembly made 15 resolutions aimed at addressing some of the planet’s most-pressing environmental challenges, including climate change, air pollution and desertification.

On 26th February 2024, the Committee Secretary joined a bilateral meeting convened by the Principal Secretaries Eng. Festus K Ng'eno (Environment and Climate Change) and Mr. Gitonga Mugambi (Forestry) with a delegation from the Global Environment Facility (GEF), led by Chizaru Aoki, on the sidelines of the ongoing 6th UN Environment Assembly (UNEA-6) at the UN Complex in Gigiri, Nairobi County. The meeting, attended by key figures such as Mr. Kennedy Olwasi (Programs and Projects), Ms. Linda Kosgei (MEAs), Mr. Mamo Mamo (NEMA), Dr. Jane Njuguna (KEFRI), and Mr. George Tarus (Forestry), focused on the progress of GEF-supported programs in Kenya.

PS Ng'eno highlighted that Kenya has received approximately USD 170 million from GEF since its inception, addressing various environmental challenges. He emphasized that GEF-supported interventions have significantly contributed to Kenya's climate action, effectively addressing biodiversity loss, climate change mitigation, and land degradation. These interventions also play a vital role in helping communities develop alternative household income and food security streams.

PS Mugambi emphasized Kenya's reliance on trusted partners like GEF to accelerate its landscapes and ecosystem restoration agenda, including the flagship 15-billion national tree growing program. He noted that this initiative is poised to reverse biodiversity loss, restore degraded lands, and create jobs and wealth, particularly through commercial and agroforestry, as well as fruit and fodder crops farming, with a special focus on women and youth empowerment.

From 3rd to 9th March 2024, NECC undertook extensive field investigations across the scenic landscapes of Kwale and Kilifi County. The Committee, led by esteemed members including Ms. Mary Njogu, Mr. Ernest Mutinda, HSC, and Mr. William Nairuko, addressed various complaints on environmental degradation.

In Kwale County, the environmental complaints included;

1. Destruction of the Kaya-Tiwi Forest: Investigation into the exploitation of the forest for timber and charcoal production.
2. Noise pollution from a mosque: Examining concerns regarding noise pollution from a mosque along Beach Road.
3. Poor drainage in Kunda Town: Assessing and seeking solutions for inadequate drainage in Kunda Town.

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4. Improper waste disposal at Mvindeneni dumpsite: Investigating improper waste disposal impacting environmental quality.
5. Illegal sand harvesting at Waa – Ng’ombeni: Addressing environmental degradation and property damage due to unauthorized sand harvesting.
6. Slaughterhouse in Bongwe: Investigating waste management practices and potential risks of disease outbreaks.
7. Illegal structures at Kongo River: Examining the proliferation of unauthorized structures causing ocean degradation.

In Kilifi County, the environmental complaints included;

1. Proposed cement plant in Pingilikani-Chonyi: Addressing concerns about establishing a cement plant in an ecologically sensitive area.
2. Proposed hotel development in Mayungu: Investigating potential environmental impacts of a hotel development along the coastline.
3. Proposed asbestos disposal site in Mkondoni: Examining the environmental implications of a proposed asbestos disposal site.
4. Project commissioning on a riparian area at Sandy Shore Beach Front Resort: Assessing a project’s impact on a riparian area in Mferejini, Kikambala.
5. Noise pollution from a church in Msumarini Village: Investigating concerns about noise pollution emanating from a church in Kikambala.

The two teams met the respective county commissioners and held consultative meetings with environmental stakeholders before conducting field visits where they met the complainants and the respondents. Additionally, the investigations team engaged the citizens in public *barazas* where they sensitized the residents on the importance of environmental conservation.

On 16th March 2024, the NECC team, led by Ms. Mary Njogu representing PS Environment and Climate Change, Eng. Festus Ng’eno, attended the Environment Summit organized by the Hindu Council of Kenya in collaboration with Earth Keepers Foundation. In her speech at the event, Ms. Njogu highlighted the following points:

- Recognizing the paramount importance of addressing environmental challenges, she was privileged to address this summit dedicated to this noble cause.
- Various spiritual texts underscore the interconnectedness between humanity and nature, emphasizing the need to bridge this gap.
- The State Department of Environment and Climate Change is steadfast in its commitment to ensuring a clean, healthy, and safe environment, spearheading Kenya’s climate action, and effectively managing natural resources.
- Priority areas include ecosystem restoration, with initiatives such as the 15 billion trees in 10 years national tree growing initiative aimed at expanding Kenya’s tree cover.
- Agro-forestry practices are advocated to plant trees with short to medium-term benefits, thereby contributing to the expansion of carbon sinks and enhancing household economic security.
- Sustainable waste management is of paramount importance, given the staggering daily waste generation of over 22,000 tonnes in Kenya, underscoring the critical need for proper waste disposal to mitigate environmental degradation and curb disease outbreaks.

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- The implementation of the Sustainable Waste Management Act and associated regulations seeks to repurpose waste into raw materials for a circular economy, guided by the principle of Dharma.
- Climate action is imperative, given the escalating impact of climate change on Kenya and the global community, necessitating concerted global efforts and robust policies to mitigate greenhouse gas emissions and bolster resilience.
- Gratitude is extended to the Hindu Council of Kenya for organizing this summit and for their collaborative efforts in advancing environmental objectives.
- Unity in embracing tree growing, sustainable waste management, and climate action as part of our collective duty to safeguard the planet and ensure a sustainable future for Kenya.

World Meteorological Day takes place every year on 23 March and commemorates the coming into force on 23rd March 1950 of the Convention establishing the World Meteorological Organization. This organization showcases the essential contribution of National Meteorological and Hydrological Services to the safety and well-being of society. On 23rd March 2024, NECC Committee Secretary Ms. Mary Njogu joined the PS Environment and Climate Change, Eng. Festus Ng'eno, accompanied by members of the National Assembly Departmental Committee on Environment, Mining, and Forestry, led by Kericho MP Hon Beatrice Kemei, received a warm welcome from representatives of the Kericho County Government, headed by County Secretary Dr. Wesley Bor, and Kenya Meteorological Department Director Dr. David Gikungu, at the Kericho Meteorological Station in Kericho County to officiate the event. This year's theme, 'At the Frontline of Climate Action', highlights the crucial role of utilizing early warning weather and climate information for effective planning and decision-making to mitigate the adverse impacts of weather and climate risks.

From 24th to 29th March, 2024, NECC conducted extensive field investigations in Nyandarua and Laikipia Counties. These investigative endeavors were expertly led by our esteemed Committee Members, including Dr. Fancy Too, MBS, serving as Chairperson, Ms. Mary Njogu, our diligent Committee Secretary, Mr. William Otumoi Nairuko, a dedicated Member, alongside Mr. Ernest Mutinda Kioko, HSC, and Mr. Michael Shamku, also esteemed Members of the committee.

In Nyandarua County, the NECC team, led by the Chairperson, Dr. Fancy Too, MBS, and the Committee Secretary, Ms. Mary Njogu, and Mr. William Otumoi Nairuko, conducted comprehensive field investigations to address several critical issues, such as;

1. Destruction at Umoja Mbuyu Dam: Following the collapse of dam walls due to heavy rainfall, crops in Umoja Mbuyu suffered extensive damage, warranting urgent attention and mitigation measures.
2. Proposed Honey Refinery: Concerns were raised regarding the proposed construction of a honey refinery within a public cemetery in Ndunyu Njeru, prompting the NECC team to assess the potential environmental impacts and community objections.
3. Poor Waste Management in Ndaragwa Market: The team observed inadequate waste management practices in Ndaragwa market, highlighting the need for improved waste disposal mechanisms to prevent environmental pollution and health hazards.

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4. Poor Waste Management in Engineer Town: In Engineer Town, the team identified instances of indiscriminate waste dumping.

In Laikipia County, the NECC team, led by Committee Members Mr. Michael Shamku and Mr. Ernest Mutinda Kioko, HSC, conducted thorough field investigations to address the following pressing issues:

1. Pollution of Nanyuki River: The team investigated the pollution of Nanyuki River resulting from the dumping of solid waste and encroachment on the river's riparian reserve.
2. Encroachment of Likii River Riparian Reserve: The team assessed the encroachment of the riparian reserve of Likii River, which has led to the establishment of informal settlements.
3. Livestock Invasion in Conservancies: Livestock invasion into Shulmai, Morpusi, and Mayianat conservancies in Doldol were investigated.
4. Rampant Charcoal Burning: The team examined the widespread practice of charcoal burning in Doldol.

These field investigations underscore NECC's unwavering commitment to tackling environmental challenges and ensuring the welfare of communities and the environment in Nyandarua and Laikipia Counties and across Kenya as a whole.

The two teams met the respective county commissioners and held consultative meetings with environmental stakeholders before conducting field visits where they met the complainants and the respondents. Additionally, the investigations team engaged the citizens in public *barazas* where they sensitized the residents on the importance of environmental conservation.

On 4th April 2024, the Committee Secretary, Ms. Mary Njogu, joined the Environment and Climate Change Principal Secretary, Eng Festus Ng'eno while appearing before the National Assembly Departmental Committee on Environment, Forestry and Mining at a Mombasa hotel. The meeting chaired by Baringo South MP Charles Kamuren was convened to discuss various aspects of the State Department of Environment and Climate Change covering the usage of exchequer funds, capacity building on climate change, legislative and policy gaps, the status of the operationalization of various laws and regulations as well as the 2023/24 FY half-year performance. The PS was accompanied by the entire leadership of the State Department including CEO's of State Corporations Samson Toniok (NETFUND), Mamo Mamo (NEMA), Prof Julius Tanui (KWTA) and Heads of Department.

On 11th April 2024, the Committee Secretary, Ms. Mary Njogu, chaired a staff meeting to address the work plan and pending issues within the quarter. The meeting that was also attended by the Administrator, Mr. Rodney Omari also addressed issues of staff welfare and improved efficiency at the workplace.

On 16th April 2024, the Committee Secretary, Ms. Mary Njogu, attended the annual performance report pre-validation meeting. In a statement delivered by Mr. John Elungata, Secretary of Administration, on Tuesday morning, PS Ng'eno underscored the necessity of addressing data gaps and ensuring comprehensive monitoring of all indicators. He noted that previous assessments, including a roadshow earlier this year, revealed deficiencies in the quality and coverage of data,

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highlighting the need for improvement. Furthermore, PS Ng'eno emphasized the significance of maintaining consistency, documentation, and validation of the ministry's achievements. He stressed that this approach facilitates knowledge sharing and management and establishes a robust baseline for future endeavors. The meeting was attended by prominent figures including Chief Executive Officers Prof. Julius Tanui (Kenya Water Towers Agency), and Samson Toniok (National Environment Trust Fund), alongside Heads of Departments from the Ministry.

On 18th April 2024, NECC convened a consultative session with Nairobi City County Government Environmental Stakeholders at City Hall, Nairobi. The primary objective of the meeting was to address an array of environmental complaints brought to light by concerned citizens. These complaints encompassed various issues, including:

1. Pollution of land due to the channeling of bio-digester waste at Thome Plot No. 110/357, Nairobi County.
2. Noise pollution emanating from Habanos Lounge, located near the Northern Bypass adjacent to the Windsor Golf Hotel in Roysambu Sub County, Nairobi County.
3. Dumping of construction waste on David Osieli Road, LR No. 209/1509, Kileleshwa, Nairobi County.
4. Discharge of sewage into stormwater drainage, ultimately leading into Getathuru River, Mwimuto Kitisuru, Nairobi County.
5. Disposal of waste into Kiu River in Kahawa Sukari, Nairobi County.
6. Construction activities on L.R No. 209/5342 caused damage to neighboring premises in South C, Muhoho Avenue, Nairobi City County.
7. Pollution resulting from car repair activities at Nyuki Close, Gikomba, Nairobi County.
8. Inadequate stormwater drainage system, open manholes, and stagnant stormwater at Highway Center Ltd, located along Uhuru Highway stretch, Nairobi City County.
9. Encroachment of Getathuru River through the construction of apartments on L.R No. 4242/65 along the Getathuru River/stream, Getathuru road, Kitisuru, Nairobi County.
10. Pollution of the environment stemming from slaughterhouse activities at Kiamaiko Ward, Kariobangi, Nairobi County.

The meeting was attended by a diverse group of environmental stakeholders, including Lawrence Mwangi, Assistant Director of Environment- Monitoring and Enforcement from the Nairobi City County; Mackline Saitera, Principal PHO; Ruth Waruguru, Director Planning Policy; Grace Maina, Compliance and Enforcement Officer from NEMA; Donald Ochieng, KeNHA; Justus Mwaura, Hydrologist from WRA; Waweru Kindigi and Michael Munyi, both Planning and Compliance Officers from the Nairobi City County; Davis Okoth and Lesley Karwitha, Environmental Officers from the Nairobi City County; and Rachael Wawire from NEMA.

On 19th April 2024, NECC convened a meeting with Filex Shilaho, Environmental Officer, representing Roysambu Sub-County. The agenda of the meeting centered around two pressing environmental concerns within the Sub-County:

1. Pollution of land attributed to the channeling of bio-digester waste at Thome Plot No. 110/357.
2. Noise pollution originating from Habanos Lounge, situated near the Northern Bypass near the Windsor Golf Hotel in Roysambu Sub County.

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Following the discussion, the NECC team proceeded to conduct comprehensive field investigations into these identified issues, aiming to gather crucial information to address the concerns effectively.

On 22nd April 2024, NECC conducted field investigations in Nairobi County. The team commenced the activities with a meeting with Deputy County Commissioner - Mr. Dominic Mutie. Following this, the team convened a meeting with the relevant stakeholders to address the following key issues:

1. Construction on plot L.R No. 209/5342 that is causing damage to neighboring premises in South C, Muhoho Avenue - Nairobi
2. Inadequate stormwater drainage systems, open manholes and stagnant stormwater at Highway Mall along Uhuru Highway stretch - Nairobi.

On 25th April 2024, NECC was at the Ruiru Sub-County offices, engaging in discussions with the Sub-County Administrator and Municipal Manager regarding the issue of waste disposal into the Kiu River, which has led to pollution. Among those attending the meetings are the chairperson of Kiu WRUA and representatives from Visionarians 023.

The team observed various activities along the riparian land, including:

1. Development of both permanent and temporary structures.
2. Farming activities taking place.
3. Disposal of waste directly into the river.

On 26th April 2024, NECC met with the complainant to investigate an allegation of illegal waste disposal of effluent into a storm drain. The team also investigated environmental degradation on the Gethathuru River/stream along Gethathuru road near Kitisuru Springs Estate.

On 30th April 2024, NECC completed the process of being enjoined in the e-citizen platform. This helped to improve its visibility and accessibility to the members of the public. It made it easier to make complaints about environmental degradation.

On 9th May 2024, NECC hosted Hon. Joyce Sunte, the nominated Member of the County Assembly (MCA) representing Kitengela Ward, who paid a courtesy call to the Committee Secretary, Ms. Mary Njogu. The purpose of the meeting was to explore a potential partnership for donating tree seedlings and bee hives as part of Corporate Social Responsibility. Hon. Sunte was accompanied by Mr. Nixon Karaine.

On 10th May 2024, NECC led by the Committee Secretary, Ms. Mary Njogu, joined Forestry Principal Secretary Mr. Gitonga Mugambi at the National Tree Growing Day activities at Kibiri Forest in Vihiga County. This event was significant as Vihiga County, designated by the Cabinet for restoration efforts, aims to increase its tree cover to 23 million trees by 2032. Accompanying PS Mugambi were esteemed officials from both national and county governments, including County Commissioner Felix Watakila, Director of Administration Vincent Ongere, and Mrs. Rose Akombo from the National Tree Growing Secretariat, which oversees the allocation of the 15 billion budget dedicated to this initiative, among others.

At the same time, NECC deeply empathized with the families who had lost loved ones to the floods in Mai Mahiu and other areas across the country. While condoling with those affected, and wishing

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them a swift and complete recovery, NECC URGED Kenyans to join together on the National Tree Growing Day to plant trees in honor and remembrance of fellow countrymen and women who have passed away.

On 13th May 2024, Ms. Mary Njogu, NECC Committee Secretary joined Cabinet Secretary Hon. Soipan Tuya and Attorney General Justin Muturi for a tree planting event at Kona Baridi, Ngong Hills Forest, Kajiado County. The event was also attended by Environment and Climate Change Principal Secretary Eng Festus K Ng'eno, along with Forestry PS Gitonga Mugambi, Mr. Rodney Omari, NECC Administrator as well as staff from NECC. The nationwide six-month daily tree-growing campaign, spearheaded by Cabinet Secretaries and senior government officials, was inaugurated by His Excellency the President during the 2nd National Tree Growing Day.

The Cabinet designated Ngong Hills Forest to the Office of the Attorney General and Department of Justice (State Law Office) for comprehensive restoration under the new landscapes and ecosystems restoration plan.

The Attorney General was accompanied by State Law Office staff, led by Solicitor General Hon Shadrack Mose, at the event, which was also attended by Kajiado Governor H.E. Joseph Ole Lenku.

On 14th May 2024, NECC convened a consultative meeting chaired by Mr. Ernest Kioko, HSC, to deliberate on environmental degradation caused by the activities of slaughterhouses in the Kiamaiko area of Kariobangi Ward, Nairobi County. The meeting was attended by various stakeholders, including representatives from NEMA, Public Health, Nairobi City Water and Sewerage Company, Environmental Officers, RUBICOM, and Human Rights Activists.

On 15th May 2024, Ms. Mary Njogu, Committee Secretary joined the Cabinet Secretary Hon. Soipan Tuya met the National Assembly Departmental Committee on Environment, Forestry, and Mining to discuss the 2024/25 FY estimates of revenue and expenditure for the State Department of Environment and Climate Change. The Cabinet Secretary was accompanied by Environment and Climate Change Principal Secretary Eng. Festus Ng'eno and other officials. The meeting was chaired by Nakuru East MP Hon. David Gikaria at Bunge Towers in Nairobi City County.

On Friday 17th 2024, Olteyani Primary School in Kiserian, Kajiado County, marked Elimu Trees Planting Day by planting 436 trees. The event, officiated by NECC Committee Secretary Ms. Mary Njogu, emphasized the Ministry of Environment, Climate Change, and Forestry's initiative under CS Soipan Tuya, urging everyone to plant trees and contribute to the Presidential goal of 15 billion trees by 2032. Ms. Njogu encouraged students and teachers to plant trees on special occasions and stressed the importance of tree maintenance.

Ms. Fatima Mahmud, CEO of Amina Myren Foundation, praised the school's efforts and linked her foundation's food program to the students' commitment to tree care. Mr. David Ndungu, Education Sub-County Quality Assurance Officer for Kajiado North, emphasized the symbiotic relationship between humans and trees.

The Headteacher thanked the visitors, assured them of the trees' care, and highlighted the need for fencing to protect the trees from domestic animals, welcoming support for this effort.

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On 21st May 2024, NECC participated in a workshop convened by the Council of Governors to brainstorm on the County Environmental Committees and county governments' exercise of environmental functions. The meeting was officially opened by Ms. Mary Njogu, the NECC Committee Secretary who briefly introduced NECC. She emphasized the importance of teamwork and creating synergies in addressing environmental issues.

From 23rd to 25th May 2024, Ms. Mary Njogu, the NECC Committee Secretary and staff from NECC joined Environment and Climate Change Principal Secretary Eng. Festus K Ng'eno in a tree growing exercise at Maragoli Hills. The team called on Vihiga County Commissioner Felix Watakila at his Mbale office and was received by Florence Sitawa, DCC Vihiga Sub-County.

The PS was accompanied by Secretary of Administration Mr. John Elungata, CEOs Samson Toniok (NETFUND), Mamo Mamo (NEMA) Julius Tanui (KWTA), KFS Vihiga Forest Manager, Mr. George Aimu, ACC Vihiga, Edward Epuret, and Mungoma Area Chief, Esther Vidija, along with other leaders who are collectively coordinating the exercise. During the event, 16,000 trees were planted in support of the ongoing 15 billion tree planting campaign.

From 27th to 31st May 2024, NECC held a member's induction workshop at Traveller's Beach Hotel in Mombasa. The workshop was chaired by Ms. Mary Njogu, Committee Secretary, and attended by Committee Members Mr. William Nairuko, Mr. Ernest Kioko, and Mr. Steve Muli, with Mr. Duncan Kombo, Chief Accountant leading the Secretariat. Eng. Festus Ngeno, Principal Secretary for Environment and Climate Change, was represented by Mr. Vincent Ongere, Director of Administration at the State Department for Environment and Climate Change. Other speakers at the event included Dr. John Chumo, Conservation Secretary at the Ministry of Environment and Wildlife, Samuel Okoti Matendechere, Director of Planning in the Office of the Prime Cabinet Secretary, Ms. Dolphine Maguire, Finance MECC&F., Mr. Erastus Gitonga, Ag. Director of Legal Services at NEMA and Dr. Robert Ng'ang'a from the Kenya School of Government. Mr. Rodney Omari, the Administrator, outlined the way forward. The workshop concluded with closing remarks and a vote of thanks delivered by Ms. Mary Njogu, Committee Secretary, expressing gratitude to all participants.

On 5th June 2024, NECC hosted the Cabinet Secretary Hon. Soipan Tuya, EGH, accompanied by Principal Secretary Dr. Eng. Festus Ng'eno, at its exhibition booth during the World Environment Day celebrations at Embu University. The CS was welcomed by NECC Secretary Madam Njogu, along with NECC members Mr. William Nairuko and Mr. Ernest Kioko. World Environment Day is celebrated annually on June 5th to pause, reflect, and take action to protect our amazing planet. 2024 will mark the 30th anniversary as per the UN Convention. This year's theme was "Land Restoration, Desertification, and Drought Resilience." It's tied in with bringing back healthy land, keeping desserts from developing and managing water shortages.

Hon. Soipan Tuya joined hands with H.E Governor Hon. Cecily Mbarire, EGH, and the University of Embu, in commissioning the restoration of Kiambuthu Wetland in Embu town as part of this year's World Environment Day held at the University of Embu grounds. The event featured a tree planting exercise, at the university grounds where 1,000 tree seedlings were planted, emphasizing the commitment to environmental sustainability.

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On 7th June 2024, NECC Secretary Madam Mary Njogu and Mr. William Nairuko, Committee Member at NECC joined the Cabinet Secretary Hon. Soipan Tuya, who presided over the launch of the Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya project at Enoomparbali Primary School grounds in Mosiro, Narok County. The 4-year project worth 5 million USD was conceived under the broad Dryland Sustainable Landscapes Impact Programme (DSL-IP) and is financed by the 7th Cycle of the Global Environment Facility (GEF-7).

The project to be implemented in Kajiado and Narok Counties by Kenya's National Environment Management Authority (NEMA) and the International Union for Conservation of Nature (IUCN) seeks to reverse degradation, desertification and deforestation of land and ecosystems in drylands through sustainable management practices. It also aims at developing a functioning and resilient dryland forest landscape that supports livelihoods including food security through integrated natural management.

On 17th June 2024, Ms. Mary Njogu, Committee Secretary and Committee members Mr. William Nairuko, Mr. Earnest Kioko, HSC and Eng. Stephen Muli led the NECC in marking this year's World Day to Combat Desertification and Drought (WDDD) national celebrations at Olkinyei Grounds, Maiyanat Community Conservancy in Doldol, Nanyuki, Laikipia County. Cabinet Secretary. The function was presided over by the Cabinet Secretary Hon. Soipan Tuya. This year's global theme for Desertification and Drought Day, "United for Land. Our Legacy. Our Future," emphasizes the transformative power of sustainable land use—a blueprint for a healthy future on land for coming generations. The theme is a clarion call for renewed global action in sustainable land management and drought resilience initiatives.

The Cabinet Secretary, who was accompanied by Environment and Climate Change Principal Secretary Dr. Eng Festus Ng'eno, was received by Laikipia County leaders led by Governor Joshua Irungu, area MP Sarah Korere (Laikipia North) and Wildlife PS Silvia Museiya. Other dignitaries at the function included CEOs Samson Toniok (NETFUND), Mamo Mamo (NEMA) and Narok County Deputy Governor Hon. Kiprono Koech Tamalinye.

On 18th June 2024, NECC Committee Secretary, Mary Njogu, led a tree-planting exercise at Sajiloni Girls Secondary School in Kajiado County, where 200 tree seedlings were planted. She also joined the Principal and the teacher in charge of the Guidance and Counselling Department in a motivational talk to the students at the event.

From the 19th to the 21st of June 2024, NECC conducted field investigations in Nairobi County and its Environs. On the 19th, the NECC team conducted field investigations on the following issues:

1. Noise pollution from KAG Olympic Court and Evangelical Church in Kibra
2. A leaking pit latrine causing wastewater overflow, leading to the collapse of a neighbor's perimeter wall in Kahawa West

On 20th June, the NECC team investigated substandard waste management practices associated with poultry farming activities, which have resulted in significant air pollution in Upville Court, Mutonga Estate, Gatongora Ward.

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On 21st June, the NECC team investigated the discharge of sewage into the open environment, resulting in air pollution and posing a health hazard to residents near Oasis Estate in New Valley, Kitengela.

From June 23 to 29, 2024, NECC conducted field investigations in Elgeyo Marakwet, Nandi, and Uasin Gishu Counties.

Elgeyo Marakwet: Led by Committee Member Ernest Kioko, HSC, the team addressed the following concerns:

1. Excessive degradation due to forest encroachment and deforestation in Kaptagat Forest
2. Human-wildlife conflict involving elephants destroying crops at Rimoi Game Reserve
3. Degradation of Marakwet Hills due to uncontrolled human activities beyond the Spencer line
4. Rampant charcoal burning leading to landslides at the Elgeyo escarpment
5. Unrestrained human activities and encroachment threatening the extinction of the Cherangany Water Tower

Nandi and Uasin Gishu: Led by Committee Secretary Mary Njogu and Committee Member William Nairuko, the team investigated:

1. Degradation of the Mutwot wetland due to cultivation activities
2. Poor waste management practices at the Kapsabet town dumpsite
3. Degradation of Marura wetland due to unregulated car washing activities leading to water pollution and overharvesting of papyrus reeds
4. Unsustainable quarrying activities in Kapsoya resulting in landslides and un-rehabilitated borrow pits
5. Unsustainable murram extraction at Kabtebee Hills posing a landslide risk to residents downhill
6. Destruction of the Cheplanget section of Sengalo Forest Reserve, which is being cleared for cultivation

These field investigations underscore NECC's unwavering commitment to tackling environmental challenges and ensuring the welfare of communities and the environment in the two counties and across Kenya as a whole.

The two teams met the respective county commissioners and held consultative meetings with environmental stakeholders before conducting field visits where they met the complainants and the respondents. Additionally, the investigations team engaged the citizens in public *barazas* where they sensitized the residents on the importance of environmental conservation.

In general, the complaints investigated can be summarized as;

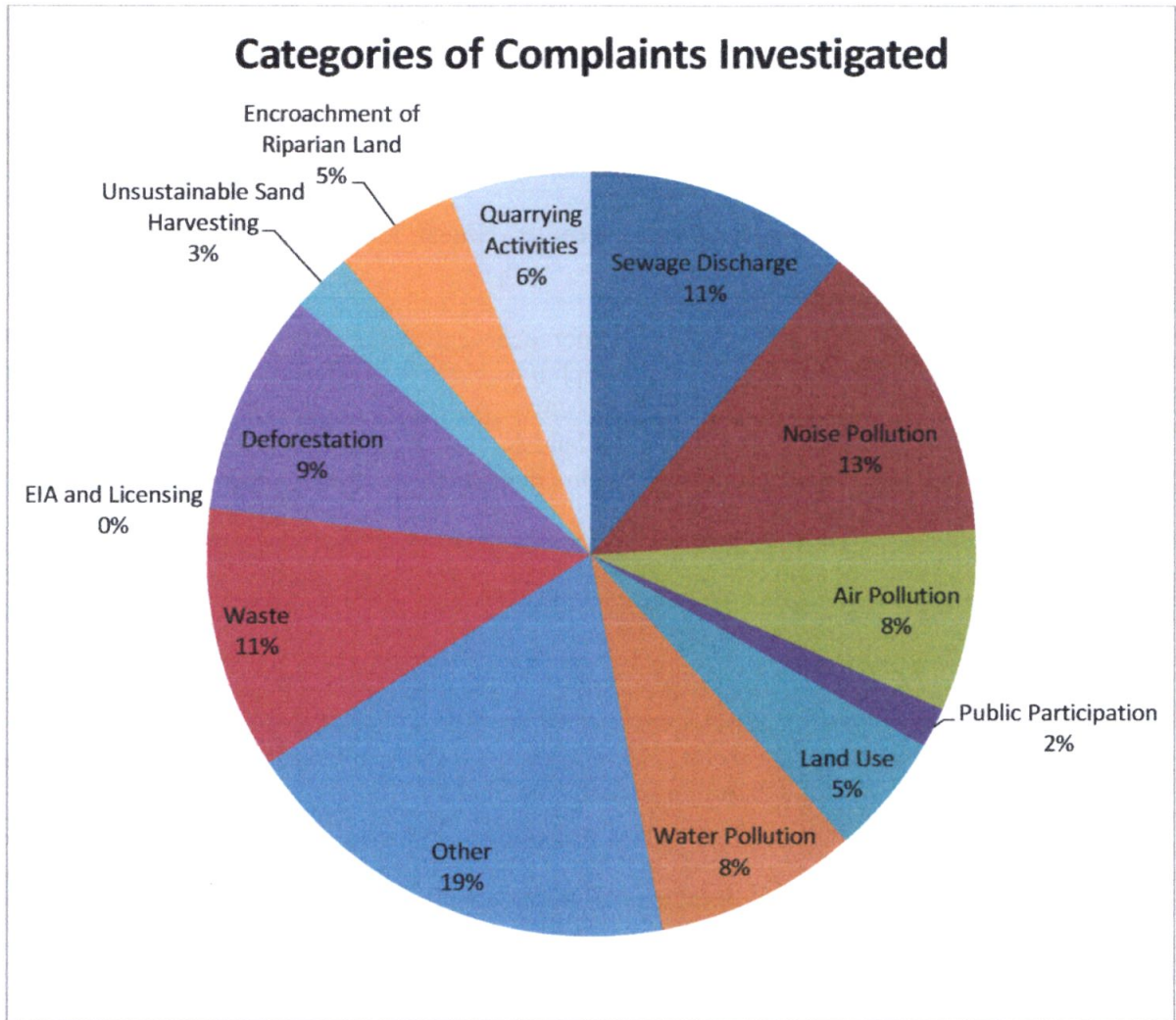


Figure 1: Pie chart indicating the complaints investigated during the reporting period.

10. Environmental and sustainability reporting.

NECC’s main aim is to transform lives. This is purpose that drives all action undertaken by NECC. Transformation of lives is what guides the organization to deliver on its strategy, which is founded on NECC pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability Strategy and Profile

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

2. Environmental Performance

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

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

NECC’s Role in MTP III

Flagship Project	Role of NECC
Waste management and pollution control	<ul style="list-style-type: none"> • Investigate complaints on poor waste management • Make recommendations for adoption of new waste management technologies • Carry out awareness creation to the public on the 7Rs outlined in the solid waste management strategy • Partner with the e-waste handling institutions on the disposal of E-waste • Carry out awareness creation among counties on clustering and pool their resources together for effective waste management
Promotion and piloting of green energy	<ul style="list-style-type: none"> • Carry out intensive public awareness campaigns on the importance of adoption of green energy technologies in all sectors
Water resource	<ul style="list-style-type: none"> • Collaborating with WRUAs for the purpose of conservation

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management programs	and protection of water resources against pollution and encroachment activities
Land reclamation	<ul style="list-style-type: none"> • Investigate complaints received and by own motion on cases of land degradation as a result of illegal sand harvesting, mining, quarrying, deforestation and farming on hilltops, wetlands among others • Make recommendations on proper land use planning, afforestation and re-afforestation, rehabilitation of quarry pits and land restoration
Rehabilitation of Urban Rivers	<ul style="list-style-type: none"> • Investigate received and own motion complaints on pollution of urban rivers and urban agriculture, and make policy recommendations • Participating in clean-up programs for urban rivers • Undertake public interest litigation on behalf of citizenry on pollution of urban rivers
The Plastic Bags initiative	<ul style="list-style-type: none"> • Investigate received complaints regarding use, manufacture and importation of plastic bags and make recommendations • Awareness creation on environmentally friendly carrier and packaging bags • Contribute in the formulation of policies on sound waste management • Ensure compliance with the plastic bags ban
Water Harvesting and Storage programme	<ul style="list-style-type: none"> • Investigate and make policy recommendations on complaints arising from dam construction • To ensure compliance with environmental standards and regulations • Awareness creation on water harvesting and storage methods
Integrated Regional Development Programme	<ul style="list-style-type: none"> • Investigate and make policy recommendations on complaints arising from the multi-purpose dam projects • Ensure compliance with the requisite legal frameworks • Advocate for environmental conservation projects in areas covering mega projects
Strengthening Environmental Governance	<ul style="list-style-type: none"> • Investigate and recommend practices that will lead to formulation of policies and legislation for best environmental governance
Forest Conservation and Management	<ul style="list-style-type: none"> • Investigating cases of illegal logging and charcoal burning activities • Carrying out tree planting activities with aim of achieving the 10% forest cover in the country • Creating awareness on forest conservation • Contributing to development of strategies of achieving the 10% forest cover • Land use planning
Irrigation and Water Storage Programme	<ul style="list-style-type: none"> • Make recommendations to county governments to support sustainable community water projects

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	<ul style="list-style-type: none"> • Carry out ADR on areas with conflicts on water resources
The Plastic Bags initiative	<ul style="list-style-type: none"> • Investigate received complaints regarding use, manufacture and importation of plastic bags and make recommendations • Awareness creation on environmentally friendly carrier and packaging bags • Contribute in the formulation of policies on sound waste management • Ensure compliance with the plastic bags ban
Water Harvesting and Storage programme	<ul style="list-style-type: none"> • Investigate and make policy recommendations on complaints arising from dam construction • To ensure compliance with environmental standards and regulations • Awareness creation on water harvesting and storage methods
Integrated Regional Development Programme	<ul style="list-style-type: none"> • Investigate and make policy recommendations on complaints arising from the multi-purpose dam projects • Ensure compliance with the requisite legal frameworks • Advocate for environmental conservation projects in areas covering mega projects

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

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

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

3. Employee Welfare

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

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

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

4. Market Place Practices

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

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

5. Community Engagements

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

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11. Report of the Directors

The Directors hereby submit their report together with the audited financial statements for the Year ending on 30th June 2024 which show the state of the NECC affairs.

Principal activities

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

Vision: To be the leading environmental ombudsman in Africa

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

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

Results

The results of the NECC for the year ended 30th June 2024 are set out on pages 1

Directors

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

Auditors

The Auditor General is responsible for the statutory audit of the NECC in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for year ended June 30th, 2024 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Audit General to appoint an auditor to audit on his behalf.

By Order of the Board

Committee Secretary
Nairobi

Date 

Board of Directors/Council

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12. Statement of directors' responsibilities

Section 81 of the Public Finance Management Act, 2012 and Sec 14 of State Corporations Act requires the directors to prepare Financial Statement in respect of National Environmental Complaints Committee (NECC) which give a true and fair view of National Environmental Complaints Committee (NECC) at the end of the Financial Year ending 30th June 2024; and the operating results of NECC for the Financial Year ending 30th June 2024.

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

The Directors accept responsibility for NECC financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and EMCA Act 1999 (Amended 2015). The Directors are of the opinion that the NECC's financial statements give a true and fair view of the state of NECC's transactions during Financial Year ending 30th June 2024, and of NECC financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for NECC, which have been relied upon in the preparation of the NECC's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

NECC's financial statements were approved by the Board on 11 - 7 - 2024 and signed on its behalf by:


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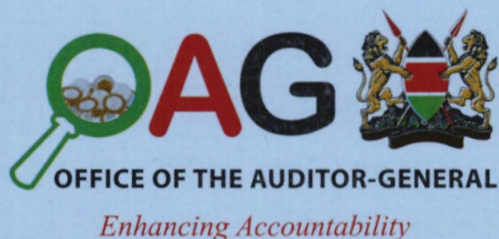
COMMITTEE SECRETARY


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ADMINISTRATOR

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on the 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 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 government achieves value for money and that such Funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the 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 are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Environmental Complaints Committee set out on pages 1 to 24, which comprise of the statement of

financial position as at 30 June, 2024, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Environmental Complaints Committee as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Environmental Management and Co-ordination (Amendment) Act, 2015 and the Public Finance Management Act, 2012.

Basis of Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Environmental Complaints Committee Management in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, 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 Issues

In the audit report of the previous year, two (2) issues were raised under the Report on Lawfulness and Effectiveness in use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance. Management had not resolved the issues as at 30 June, 2024.

Other Information

Management is responsible for the other information set out on page iv to lv which comprise of Key Entity Information, Committee Members, Management Team, Chairperson's Statement, Report of the Administrator, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of Directors and Statement of Directors Responsibilities. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the Committee's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Segregation of Duties

The Finance Department is staffed with the Head of Finance and casuals. The Head of Finance initiates payments, makes payments, maintains cashbook, prepares bank reconciliation statements and posts the ledger in disregard of segregation of duties.

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

2. Annual Board Work Plan not Approved

During the year under review, the Committee's Board operated without an approved Annual Work Plan contrary to Paragraph 1.9 of the Mwongozo Code of Governance which requires Board Members to develop an Annual Work Plan.

In the circumstances, the Board activities for the year under review were not based on prior approved Work Plan.

3. Manual Accounting System

Management maintains its accounting records in manual form which exposes the records to errors of omissions and commissions. Management has indicated that it is in the process of procuring an accounting system.

In the circumstances, errors and manipulations cannot be easily detected.

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 control, 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 those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Committee's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


24 December, 2024


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 Annual Report and Financial Statements
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14. Statement of Financial Performance for the year ended 30 June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	5	136,000,000	132,785,215
Total revenue		136,000,000	132,785,215
Expenses			
Use of goods and services	6	34,146,074	25,594,458
Employee costs	7	11,612,808	9,683,373
Board Expenses	8	2,528,400	5,224,290
Committee Operational Expenses	9	87,904,488	88,511,371
Depreciation and amortization expense	10	741,669	893,553
Repairs and maintenance	11	1,006,050	1,345,842
Total expenses		137,939,489	131,252,887
Surplus/(deficit) for the period/year		(1,939,489)	1,532,328

The notes set out on pages 19 to 25 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


 Name: MARY NJOROGE
 Accounting Officer


 Name: DUNCAN KAMBO
 Head of Finance


 Name: FRANCIS GOD
 Chairman of the Board

Date 17-12-2024

Date 17-12-2024

Date 17-12-2024

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)
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15. Statement of Financial Position as at 30 June 2024

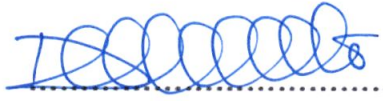
	Notes	2023-2024	2022-2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	12	1,038,281	2,535,971
Total Current Assets		1,038,281	2,535,971
Non-Current Assets			
Property, Plant and Equipment	13	2,808,913	3,250,712
Total Non- Current Assets		2,808,913	3,250,712
Total Assets (A)		3,847,194	5,786,683
Liabilities			
Current Liabilities			
Trade and Other Payables	14	604,000	604,000
Total Current Liabilities		604,000	604,000
Total Liabilities (B)		604,000	604,000
Net Assets (A-B)		3,243,194	5,182,683
Represented by:			
Reserves		3,243,194	5,182,683
Net Assets		3,243,194	5,182,683

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



Name **MARY NJOGU**
 Accounting Officer

Date **17-12-2024**



Name **DUNCAN KOMBO**
 Head of Finance
 ICPAK Member Number:

Date **17-12-2024**



Name **Francis To**
 Chairman of the Board

Date **17-12-2024**

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16. Statement of Changes in Net Assets for the year ended 30 June 2024

Description	Retained earnings	Total
	Kshs	Kshs
As at July 1, (2022)	3,650,355	3,650,355
Surplus/ deficit for the year	1,532,328	1,532,328
Capital/development grants received during the year	-	-
As at June 30, (2023)	5,182,683	5,182,683
As at July 1, (2023)	5,182,683	5,182,683
Surplus/ (deficit) for the year	(1,939,489)	(1,706,086)
As at June 30, (2024)	3,243,194	3,476,597

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17. Statement of Cash Flows for the year ended 30 June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	5	136,000,000	132,785,215
Total receipts		136,000,000	132,785,215
Payments			
Use of goods and services	6	34,146,074	25,594,458
Employee costs	7	11,612,808	9,683,373
Board Expenses	8	2,528,400	5,224,290
Committee Operational expense	9	87,904,488	88,511,371
Repairs and maintenance	11	1,006,050	1,345,842
Total payments		137,197,820	130,359,334
Net cash flows from/(used in) operating activities		(1,197,820)	2,425,881
Cash flows from investing activities			
Purchase of PPE and Intangible assets	13	(299,870)	(353,800)
Net cash flows from/(used in) investing activities		00	(353,800)
Cash flows from financing activities			
Proceeds from borrowings		00	00
Net cash flows from financing Activities		00	00
Net increase/(decrease) in cash & Cash equivalents		(1,497,690)	2,072,081
Cash and cash equivalents at 1 July 2023		2,535,971	463,890
Cash and cash equivalents at 30 June 2024	12	1,038,281	2,535,971

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)

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18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

	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	136,000,000	-	136,000,000	136,000,000	00	100%
Total Income	136,000,000	-	136,000,000	136,000,000	00	100%
Expenses						
Use of Goods and Services	29,417,500	-	29,417,500	34,146,074	(4,728,574)	116%
Employee costs	11,968,500	-	11,968,500	11,612,808	355,692	96%
Board Expenses	3,844,000	-	3,844,000	2,528,400	1,315,600	66%
Committee Operational expenses	88,000,000	-	88,000,000	87,904,488	95,512	
Repairs and Maintenance	2,770,000	-	2,770,000	1,006,050	1,501,450	36%
Total Expenditure	136,000,000	-	136,000,000	137,197,820	(1,197,820)	108%
Surplus for the period	-	-	-	(1,197,820)		

19. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

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

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

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Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2024.*

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

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets,</p>

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Standard	Effective date and impact:
Equipment	<p>infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<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. 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>IPSAS 47- Revenue</p>	<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>

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

iii. Early adoption of standards

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

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)

Annual Report and Financial Statements

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Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Entity* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

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

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

c) Taxes

NECC is not subject to government taxes

d) Property, plant and equipment

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

e) Intangible assets

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)

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

f) Research and development costs

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

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

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

Summary of Significant Accounting Policies (Continued)

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of NECC.

h) Provisions

Provisions are recognized when NECC has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where NECC expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

i) Contingent liabilities

NECC does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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j) Contingent assets

NECC does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of NECC in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

NATIONAL ENVIRONMENTAL COMPLAINTS COMMITTEE (NECC)

Annual Report and Financial Statements

For the year ended June 30, 2024

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

k) Nature and purpose of reserves

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

l) Changes in accounting policies and estimates

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

m) Employee benefits

Retirement benefit plans

NECC provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which NECC pays fixed contributions into a separate NECC (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

n) Related parties

NECC regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the NECC, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

o) Cash and cash equivalents

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Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

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Notes to the Financial Statements (Continued)

5. Transfers from Other Government entities

Description	2023-2024	2022-2023
	KShs	KShs
Unconditional Grants		
Operational Grant	136,000,000	132,785,215
Total Government Grants And Subsidies	136,000,000	132,785,215

6. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Publicity	1,354,680	0.0
Audit Fees	290,000	580,000
Conferences and Delegations	16,732,833	2,768,620
Fuel and Oil	2,800,000	2,000,000
Insurance	132,449	212,794
Printing and Stationery	44,640	0.0
Supplies/Stores	728,370	1,673,600
Training	00	2,184,840
Telecommunication	702,000	0.0
Air Travel	1,339,088	2,453,862
Hospitality	10,022,014	12,197,715
Other General Expenses	00	1,523,027
Total	34,146,074	25,594,458

7. Employee Costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Casuals Payment	2,004,768	1,789,006
Interns Stipend	6,329,859	6,844,430
NHIF	241,081	240,275
NSSF	765,228	269,620
PAYE	231,872	540,042
Extraneous Allowance	2,040,000	0.00
Employee costs	11,612,808	9,683,373

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8. Board Expenses

Description	2023-2024	2023-2024
	Kshs	Kshs
Chairman/Directors' Honoraria	889,000	616,000
Sitting Allowances	259,500	252,000
Other Board Expenses	1,379,900	4,356,290
Total	2,528,400	5,224,290

9. Committee Operational expenses

Description	2023-2024	2022-2023
	Kshs	Kshs
Travel and accommodation		68,323,071
Other Expenses	87,904,488	20,188,300
Employee costs	87,904,488	98,194,744

10. Depreciation and Amortization Expense

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, plant and equipment	662,585	893,552
Total depreciation and amortization	662,585	893,552

11. Repairs and Maintenance

Description	2023-2024	2022-2023
	Kshs	Kshs
Vehicles/Buildings/Equipment	1,006,050	1,345,842
Total Repairs and Maintenance	1,006,050	1,345,842

12. Cash and Cash Equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Account	1,038,281	2,535,971
Total Cash And Cash Equivalents	1,038,281	2,535,971

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
a) Current Account			

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Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
Kenya Commercial Bank	1103172972	1,038,281	2,535,971
Sub- Total		1,038,281	2,535,971
b) Others (Specify)			
Cash In Hand			
Sub- Total			
Grand Total		1,038,281	2,535,971

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13. Property, Plant and Equipment

Cost	Motor vehicles	Furniture and fittings	Computers	Total
	Kshs	Kshs	Kshs	Kshs
As At 1 July 2022	7,830,843	4,352,079	5,333,514	17,870,236
Additions	-	353,800	-	353,800
Disposals	-	-	-	-
Transfers/Adjustments	-	-	-	-
As at 30th June 2023	7,830,843	4,705,879	5,333,514	17,870,236
Additions	-	99,870	200,000	299,870
Disposals	-	-	-	-
Transfer/Adjustments	-	-	-	-
As at 30th June 2024	7,830,843	4,805,749	5,533,514	18,170,106
Depreciation And Impairment				
At 1 July (2022)	7,274,253	2,589,091	3,862,628	13,725,972
Depreciation	139,148	264,600	489,805	896,553
Impairment	-	-	-	-
Transfers/ Adjustments	-	-	-	-
As At 30th June 2023	7,413,401	2,853,691	4,352,433	14,619,525
Depreciation	104,361	244,007	393,299	741,668
Disposals	-	-	-	-
Impairment	-	-	-	-
Transfer/Adjustment	-	-	-	-
As at 30th June 2024	7,517,762	3,097,698	4,745,732	15,361,193
Net Book Values				
As at 30th June 2023	417,442	1,852,189	981,081	3,250,712
As at 30th June 2024	313,081	1,708,051	787,781	2,808,913

13 (b) Property, Plant and Equipment at Cost

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

Description	Cost	Accumulated	NBV
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	Depreciation		
	Kshs	Kshs	Kshs
Motor Vehicles, Including Motorcycles	7,830,843	7,517,762	313,081
Computers And Related Equipment	5,533,514	4,745,733	787,781
Office Equipment, Furniture, And Fittings	4,805,749	3,097,699	1,708,050
Total	18,170,106	15,361,192	2,808,913

14. Trade and Other Payables

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Trade payables	604,000		604,000	
Total trade and other payables	604,000		604,000	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	290,000	48%	604,000	100%
1-2 years	314,000	52%	00	00%
Total (tie to above total)	604,000	100%	604,000	100%

15. Current Provisions

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

Notes to the Financial Statements (Continued)

16. Financial Risk Management

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

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extended to customers with an established credit history. NECC's financial risk management objectives and policies are detailed below:

i) Credit risk

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

Financial Risk Management

ii) Market risk

NECC has put in place an internal audit function to assist it in assessing the risk faced by NECC on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect NECC's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. NECC's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to NECC's exposure to market risks or the way it manages and measures the risk.

17. Related Party Disclosures

Nature of related party relationships

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Entities and other parties related to NECC include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

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

Other related parties include:

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Transactions with related parties		
a) Grants /transfers from the government		
Grants from national govt	136,000,000	132,785,215
Total	136,000,000	132,785,215

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18. Currency

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

20. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Audit Report 2018/2019	Lack of Draft IT strategic Plan	Done	Done	Nil
Audit Report 2022/2023	Lack of staff/no secretariat and internship programme beyond one year	<ol style="list-style-type: none"> Done cabinet memo to make NECC body corporate under the proposed name National Environmental Ombudsman (NEO) Amend EMCA (see committee minutes) 	EMCA amendment not recommended by cabinet, not approved	All staff whose contracts have expired will not be renewed. New staff to be sourced from ministry and new interns from PSC
Audit Report 2022/2023	Lack of risk management policy	Done	Done	Nil
Audit Report 2022/2023	Manual systems	Done	Done	Nil

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 CEO)

Date: 17-12-2024

Appendix 2: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Total Transfers during the Year
Ministry of Environment and Climate Change	30/08/2023	Recurrent	34,000,000	34,000,000	34,000,000

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Ministry of Environment and Climate Change	14/11/2023	Recurrent	34,000,000	34,000,000	34,000,000
Ministry of Environment and Climate Change	27/02/2024	Recurrent	34,000,000	34,000,000	34,000,000
Ministry of Environment and Climate Change	17/05/2024	Recurrent	34,000,000	34,000,000	34,000,000
Total			136,000,000	136,000,000	136,000,000