

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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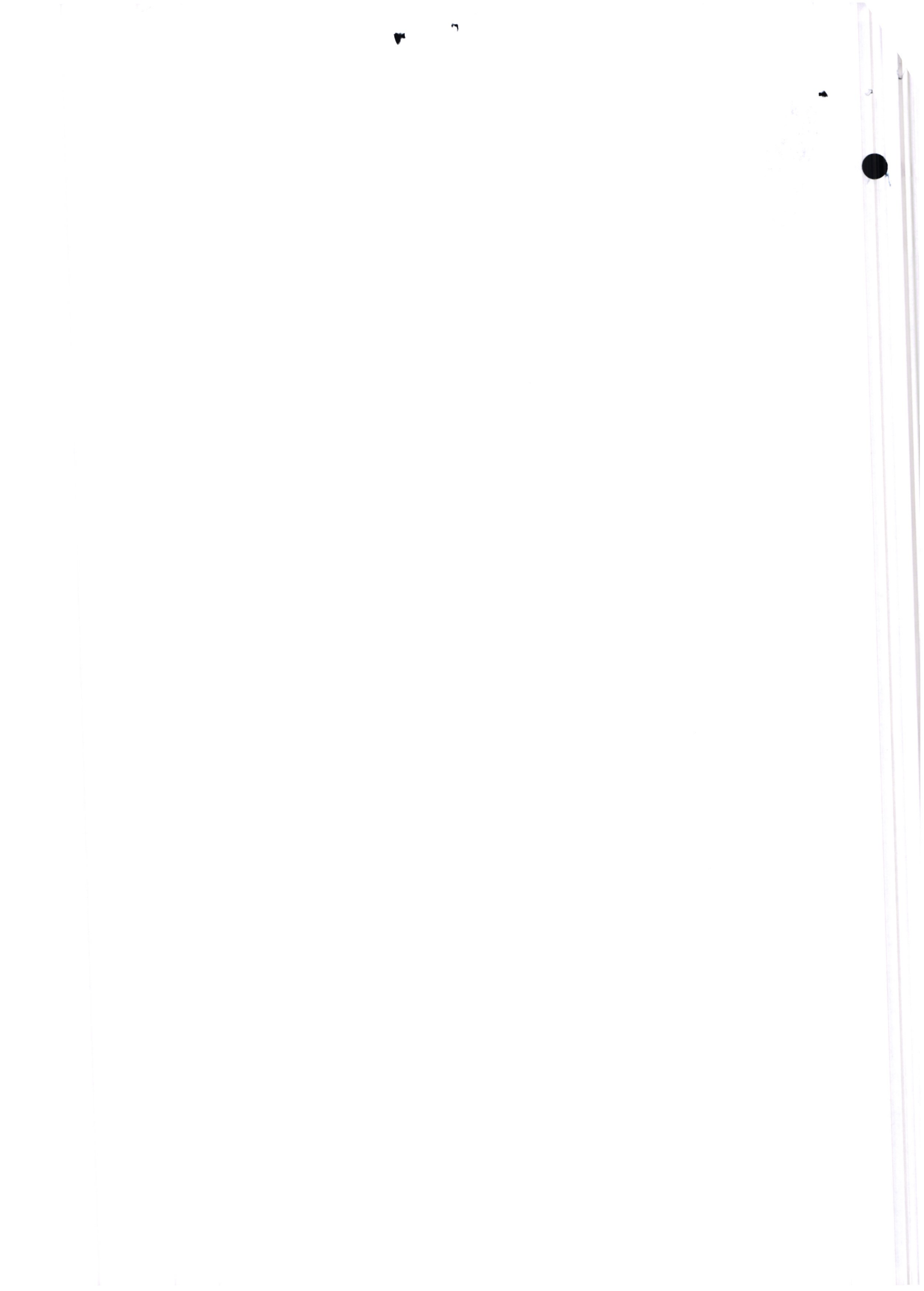
THE AUDITOR-GENERAL

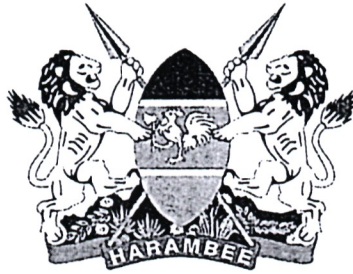
ON

**GREEN GROWTH AND EMPLOYMENT
THEMATIC PROGRAMME (GGETP)**

**FOR THE YEAR ENDED
30 JUNE, 2023**

**STATE DEPARTMENT FOR
ENVIRONMENT AND CLIMATE CHANGE**





OFFICE OF THE AUDITOR GENERAL
Box 30084 - 00100, NAIROBI
KENYA

20 SEP 2023

RECEIVED

PROJECT NAME: Green Growth and Employment Thematic Programme (GGETP)

**IMPLEMENTING ENTITY: Ministry of Environment, Climate Change and Forestry
(MECCF)**

PROJECT GRANT/CREDIT NUMBER: Danish Embassy File No. 2015-39790Project

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

2. Project Information and Overall Performance

2.1 Name and registered office

Name: The project's official Name is: Green Growth and Employment Thematic Programme (GGETP).

Objective: The key objective of the project is: Enhanced enabling environment for green growth and sustainable natural resources management.

Address: The project headquarters offices are at Nairobi, Kenya.

The address of its registered office is:

Ministry of Environment and Forestry,
NHIF Building, 12th Floor, Ragati Road,
P.O Box 30126-00100,
Nairobi, Kenya.

The project does not have any other offices/branches.

Contacts: The following are the project contacts

Telephone: +254-(0) 202730808/9

E-mail: psoffice@environment.go.ke

Website: www.environment.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is 1 st January 2016
Project End Date:	The project end date is 31 st October, 2021
Project Manager:	The project manager is Mr Augustine K. Kenduiwo
Project Sponsor:	The project sponsor is DANIDA

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Environment and Forestry.
Project number	File no. 2015-39790
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Improved public policy environment for private sector engagement in green growth, sustainable environment and natural resources management (ii) Green procurement of goods and services undertaken by public entities (iii) Green growth integrated into County Integrated Development Plans (CIDPs) by counties (iv) Improved use of weather and climate data in economic planning and disaster risk mitigation
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) The project engages the private sector to reach, through dialogue, green growth relevant policy decisions such as tax rebates for less polluting industries. Such dialogue is complemented by media awareness and campaigns for wider outreach and uptake. (ii) The project will also build the capacity of counties to integrate green growth into their CIDPs. (iii) An engagement with the Public Procurement Regulatory

	<p>Authority will result in green procurement guidelines that will inform the public sector's procurement of green products and services.</p> <p>(iv) The project will ensure enhanced provision of accurate weather and climate information and disseminated to various end users, thereby enabling knowledge-based decision-making among farmers, pastoralists and health workers.</p>
Other important background information of the project	The project was expected to end on 30 th June, 2021 but the finalisation of some consultancies was delayed by the outbreak of Covid-19 pandemic, necessitating a no-cost extension to 31 st October, 2021 in order to accommodate a defect liability period, if at all applicable, and ample room to finalize outstanding financial transactions.
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) A shift towards a green and circular economy for Kenya, including better waste management practices promoted</p> <p>(ii) Efficient utilization of natural resources, hence ensuring sustained economic growth</p> <p>(iii) Provide a long-term solution for addressing climate change</p> <p>(iv) Support communities to plan for climate change adaptation more effectively.</p>
Project duration	The project started on 1 st January 2016 and was expected to run until 30 th June 2021. A no-cost extension to 31 st October, 2021 was approved by the Danish Embassy in their communication F2: 2015-39790 dated 25 th March, 2021.

2.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya (CBK)

2.5 Independent Auditor

The project is audited by the Auditor General (OAG). However, Danish Embassy is obliged to send their external auditors if need arises which is Delloitte Firm of Auditors.

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2.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Augustine K. Kenduiwo (Tel: 0792100263)	Deputy Director	Masters in Environmental Planning and Management	Overall coordination of the project
Lars Moller (Tel: 0799748078)	Senior Technical Advisor	Masters in Biology	Advisory services
Kennedy Olwasi	Assistant Director	Masters in Agronomy	Responsible for Goal 1 of the project
Peter Ndungu (Tel: 0720178689)	Quality assurance officer (PPRA)	Degree in Procurement	Responsible for Goal 2 of the project
Molu Wato (Tel: 0722589310)	Deputy Director, Governance and Coordination, Kenya Water Towers Agency	Masters in Environment	Responsible for Goal 3 of the project
Benson Lubanga	Senior Meteorological officer	Masters in Meteorology	Responsible for Goal 4 of the project
Enock Maticha	Project Accountant	B.COM (Finance), CPA K	Financial Management

2.7 Funding summary

The Project is for duration of 5 years from 2016 to 2021 with an approved budget of DKK 20Million (use donor currency) equivalent to Kshs 300 Million as highlighted in the table below:

Below is the funding summary:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2023)		Undrawn balance to date	
	Donor currency DKK (A)	Kshs (A')	Donor currency DKK (B)	Kshs (B')	Donor currency DKK (A)-(B)	Kshs (A')-(B')
(i) Grant						
DANIDA	20,000,000	300,000,000	9,766,667	146,500,000	10,233,333	153,500,000
(ii) Loan						
	-	-	-	-	-	-
(iii) Counterpart funds						
Government of Kenya	10% of Donor	24,756,444	-	24,756,444	-	-
Total		324,756,444		171,256,444	10,233,333	153,500,000

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	<i>Donor currency</i> DKK (A)	<i>Kshs</i> (A')	<i>Donor currency</i> DKK (B)	<i>Kshs</i> (B')	<i>Donor currency</i> DKK (A)-(B)	<i>Kshs</i> (A')-(B')
(i) Grant						
DANIDA	9,766,667	146,500,000.00		146,133,598.60	24,426.80	366,401.40
(i) Loan						
	-	-	-	-	-	-
(ii) Counterpart funds						
Government of Kenya	-	24,756,444.00	-	24,756,444.00	-	-
Total	9,766,667	171,256,444.00	-	170,890,042.60	24,426.80	366,401.40

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

1. Budget performance against actual amounts for current period and for cumulative to-date,
 - The project has not performed as expected. There was delay in starting up the project and since then, the project has experienced budget challenges with regards to Donor commitments, as it repeatedly misses out in the final budget statement, forcing the management to continuously seek authority to incur expenditure from Treasury. This has slowed down absorption rates on donor funds.
2. Physical progress based on outputs, outcomes and impacts since project commencement.

Despite low donor funds absorption and challenges experienced with procurement, the project has made progress as indicated here below.

- Private sector has been mobilised into accepting circular economy principles and have already greened their 3rd National Business Agenda (NBA)
 - The project has engaged Public Procurement Regulatory Authority and the National Treasury towards promoting green procurement in public institutions and so far, Green Public Procurement Framework is being formulated
 - The project supported the Ministry to develop sustainable waste management Policy, Bill and Electronic waste strategy
 - Several participatory scenario planning meetings for mainstreaming climate data into planning at the counties have been done and farmers/pastoralists have been empowered to utilise climate information from meteorology in their planning.
3. Comment on value-for-money achievements,
 - With the amount of money disbursed and the amount of work delivered, there has been great value for money witnessed.
 4. List the implementation challenges and recommended way forward.

Challenges:

- Slow disbursement of funds between Ministry and Treasury
- Similar naming of projects at both Ministry headquarters and SAGA
- Inadequate staff to run the project
- Slow/delayed procurement processes
- Stringent donor conditions, especially affecting flexibility on funds utilisation

Recommendations;

- Open a separate bank account for the project to ensure prompt payment of project activities
- Provide distinct names for separate projects. GGETP headquarter project is usually omitted in the budget because already Treasury had captured GGETP as a NEMA project, since the same project is also in NEMA but with different goals. GGETP NEMA started earlier than the GGETP Ministry headquarters
- The project should budget for additional staff other than relying on the Ministry staff that are already constraint. However, this would be against the Danish Government's sustainability strategy, according to which the Kenyan Government must provide all staff. If the donor pays staff, this staff will likely disappear the moment donor funding stops. Thus much of the built capacity would leak.
- Donor funds should be made more flexible like to allow for payment of staff per diems instead of strictly adhering to procurement only. At times GoK counterpart funds get exhausted early and the project wants to send a few staff to attend a stakeholder workshop at the Counties. This becomes a challenge as the donor funds can't meet such expenses. However, like above this is against the Danish Government's sustainability strategy. The donor does not see the payment of what is perceived as very high per diem sustainable in the long run.

2.9 Summary of Project Compliance:

1. Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
 - The project has been compliant with applicable laws and regulations
 - However, the project was non-compliance in provision of adequate staff to run the project as provided for in the signed agreement between the donor and the Ministry. This was as a result of acute staff shortage at the Ministry headquarters.
 - Non-compliant in not opening a separate project account as provided for in the agreement.
2. Include consequences suffered on account of non-compliance or likely to be suffered
 - Slow execution of planned activities as the project has to depend on staff from both outside and within the Ministry who already have their other assignments to execute
 - Risk of donor withdrawal or reduction of budget
 - Delayed payments for project activities adversely affecting project reputation with stakeholders. This further leads to negative project credibility and credit worthiness
 - Risk that MEF could lose out on support from many donors due to poor performance and absorption.
3. Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance
 - The project has tried as much as possible to align activities of various departments and agencies towards delivery of desired project goals. This has enabled the staff

in those departments/agencies to dedicate time in delivering on the planned project activities.

- Frequent follow up on project activities in relevant departments/agencies
- Appointment of a dedicated procurement staff to handle project procurement activities

3. Statement of Performance against Project's Predetermined Objectives

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the *project's agreement/ plan* are to:

- (i) Overall development goal: Creating an Enabling Environment for Green Growth and sustainable natural resource management.
- (ii) Component One: Improved public policy environment for the private sector's engagement in green growth and sustainable environment and natural resources management
- (iii) Component Two: Green procurement of goods and services undertaken by public entities (through an engagement with the Public Procurement and Regulatory Authority).
- (iv) Component Three: Green growth and sustainable environment and natural resource management mainstreamed by counties through the County Integrated Development Plans (CIDPs) and other county plans
- (v) Component Four: Improved use of climate data in economic planning and disaster risk mitigation (through Kenya Meteorological Department (KMD)).

Progress on attainment of strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bund (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement:

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Green Growth and Employment Thematic Programme (GGETP)	Component One: Improved public policy environment for the private sector's engagement in green growth and sustainable environment and natural resources management	Creating an Enabling Environment for Green Growth	Number of green growth policy-related decisions published to support implementation. ▶ Particularly policies supporting implementation of the GESIP, especially where this reinforces the work of other GGETP DEs: e.g. tax exemptions on green products, energy efficiency use, media coverage on green growth, and use / manufacture of environmental friendly products, etc.	The target is: 8 green growth policy-related decisions published. Considered as on track 88%. :7 out of eight targeted decisions has been made: 1. High level P4G appointments and support / engagement: decision made and implemented by appointing the Cabinet Secretary Treasury as the P4G representative on the Global Board of P4G, appointing Principal Secretary of Treasury as the co-convenor of the National P4G Platform, assigning the Vision 2030 Secretariat as the P4G Technical Secretariat. 2. Waste Management Policy 2021 3. Waste Management Act, 2022 4. Electronic / e-waste Strategy 5. Ban of single use plastics in protected areas 6. Extended

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				<p>Producer Responsibility Regulations</p> <p>7. Integration of GG / GE into the KEPSA's 3rd National Business Agenda</p>
	<p>Component Two: Green procurement of goods and services undertaken by public entities</p>	<p>Creating an Enabling Environment for Green Growth</p>	<p>Green public procurement (GPP) framework, regulations and circulars in place and green procurement by public entities started. ("Public Entity" means MDA or County).</p>	<p>Target: Engagement with PPRA, GPP framework in place, Circulars and agreements in place, GPP started by 50 public entities.</p> <p>1. Mostly on Track: Achievement is pegged at 81%.</p> <p>2. Greening Public Procurement Using Voluntary Sustainability Standards workshop in November 2018 by 2 Int Trade Centre consultants contributed to capacity building of PPRA staff</p> <p>3. ITC Trade for Sustainable Development (T4SD) Hub in Kenya can help SMEs to comply to green standards and open export opportunities.</p> <p>4. T4SD workshop on T4SD's global platform Sustainability Map and how to help public procurers to "green" their procurement practices.</p> <p>5. Capacity building of</p>

				<p>Public Procurement Regulatory Authority (PPRA) key staff and stakeholders through workshops and training key staff.</p> <p>Consultancy to develop Green Procurement framework was prepared and advertised. No international consultants responded and the consultancy was awarded to the national consultants. ■ The Consultant IMAP International was engaged and has submitted the Final report, which has been discussed with PPRA and theGGETP-MEF management</p>
	<p>Component Three: Green growth and sustainable environment and natural resource management mainstreamed by counties through the County Integrated Development Plans (CIDPs) and</p>	<p>Creating an Enabling Environment for Green Growth</p>	<p>1.Number of counties mainstreaming specific national environmental policies into county operations. (Disaggregated by policy / instrument).</p>	<p>Target1: 8 pilot counties integrating County Environmental Policy Guides into Annual Development Plans (ADPs).</p> <p>1.Nakuru and Mombasa counties had their plans informed by GESIP. This had been done in collaboration with GIZ and UN Environment. However, traction not satisfactory and strategy will change to close cooperation with NEMA to influence CDPs.</p>

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	other county plans		<p>2. One pilot multi-county integrated sustainable natural resources management plan for one Water Tower developed, and policy-related learning documented to inform the Water Tower Policy.</p>	<p>2. Had some meetings with NEMA to work out how to cooperate. Agreed that NEMA should come to MEF to present suggestion on how to work together. But meeting did not materialise due to lack of funding at MEF.</p> <p>Target 2: Engagement with KWT and Counties.</p> <p>1. Engage consultant to support NRM planning with KWT & Counties.</p> <p>2. Draft plan & public consultations done.</p> <p>3. Final plan produced and presented, and learning documented.</p> <p>1. Engaged with Kenya Water Towers Agency (KwTA) and selected Marmanet Water Tower for the development of integrated sustainable NRM plan.</p> <p>2. Started engagements with the adjacent counties but not sufficiently.</p> <p>3. Contracted University of Nairobi Enterprise Services (UNES) to develop the plan in collaboration with the Counties.</p> <p>4. Focal Point for this output did 5 week training at the Danish Technical University</p>
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				(DTU). Final Sustainable water tower management plan submitted by UNES and adopted by the Board of Kenya Water Towers Agency. The plan will form the basis for sustainable management of Kenya's water towers.
	Component Four: Improved use of climate data in economic planning and disaster risk mitigation	Creating an Enabling Environment for Green Growth	Number of end-users reached with relevant downscaled climate data and information to support decisions making for their operations. (Disaggregated by type and gender of end-user).	Target: Total 17,500 users of which 15,700 small scale farmers, 1,250 health practitioners, 450 pastoralists. Has been good progress. 1. New Focal Point appointed (Benson): has completely redesigned the Output in line with Mid-Term Review team. 2. Have developed and are rolling out "Participatory Scenario Planning" (PSP) system to downscale (to 5 km ² cells, using FATFIT and GeoCLIM tools) and, disseminate locally understandable climate forecast for long and short rains and support participatory response (short term adaptation). 3. Use County Directors of Mereology (CDM), local County leaders and local leaders / influential persons. 4. Cascaded series of

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				<p>dissemination meetings at County, sub-County and local levels.</p> <p>5. KDM have other donors on board: e.g. Kenya Cereals Enhanced Prog., Kenya Climate-Smart Agriculture</p> <p>Good traction. Beginning to think about mobile tech but no clear strategy.</p> <p>KMD succeeded in engaging with the county governments to integrate PSPs into county plans for sustainability</p> <p>Although the target seems to have been surpassed, it is only on the number of end users reached which is measured.</p> <p>Institutionalization of downscaling, PSPs and bulk SMS dissemination has also been achieved.</p> <p>These are crucial avenues for effective dissemination of timely climate and weather information for improved production and disaster management.</p>
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4. Environmental and Sustainability reporting

Green growth & employment exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on five 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

GGEP is promoting Sustainable development through provision of enabling policy environment to shift development pathway towards green growth and circular economy. The project supported the development of the Sustainable National Solid Waste Management Act, 2022 that emphasizes the transition to circular economy in the management of wastes.

2. Environmental performance

The program promotes sustainable resource use while safeguarding environmental performance. It supported the development of Sustainable/Green Public Procurement Framework (GPPF) that emphasizes the inclusion of environmental characteristics in public procurement, as a way of promoting sustainable production and consumption of goods and services.

3. Employee welfare

GGEP promotes capacity building of staff in green growth, circular economy and environmental sustainability. This is done while observing gender equality in nomination of the trainees.

4. Market place practices-

GGEP observes government regulations while undertaking procurement of consultants, suppliers and contractors while ensuring value for money is obtained

5. Community Engagements

GGETP supports dissemination of weather information to communities (Farmers and Pastoralists) so as to enable them plan effectively their farm operations. The program does not provide physical goods to the communities as it was not designed for that purpose.

Participatory Scenario Planning (PSP), implemented through GGETP/Danida project under component 4, is a process whereby community members interact and discuss weather and climate related issues through the workshops and become more sensitized to climate change and hence become more adaptable, effective farmers in the face of the uncertainties of climate change. In the past, climate information has not been used effectively in planning for farming and related value chain activities and this contributed

to higher drought and climate related losses. PSP workshops integrate scientific forecasts and local community knowledge to produce simple and locally relevant climate information that is shared throughout the community using local communication channels such as Sub County barazas, Media (radio), brochures/fliers and through extension workers. It is through the PSPs forums that facilitate better use of climate information to strengthen the ability of county community to make more informed livelihood decisions and cope with adverse climate change related disasters. PSP provides a multi-stakeholder learning platform that integrates into development planning and adaptation processes. Seasonal PSP processes facilitate flexible, weather-based planning using forecasts, and thus enables different actors to adapt to seasonal variability, while at the same time build evidence and capacity for long term adaptation planning. PSP therefore makes all stakeholders in different value chains to boost food security and income generation by climate change proofing.

On the sustainability related matters; the local community members, existing administrative and operational structures are incorporated in the process. The players form an important link between the source of climate information and consumers of the same. They form the interface between the Kenya Meteorological Department and the Value Chain (VC) players. PSPs is part of County Climate Change and hence is mainstreamed within the county structures and once becomes part of County Integrated Development Plans (CIDPs), the county allocate funds and forms the platform to disseminate weather and climate information in a more effective way.

5. Statement of Project Management responsibilities

The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for *Green Growth and Employment Thematic Programme – Ministry of Environment, Climate Change and Forestry (GGETP)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for *Green Growth and Employment Thematic Programme – Ministry of Environment, Climate Change and Forestry (GGETP)* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for *Green Growth and Employment Thematic Programme – Ministry of Environment, Climate Change and Forestry (GGETP)* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for *Green Growth and Employment Thematic Programme – Ministry of Environment, Climate Change and Forestry (GGETP)* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for *Green Growth and Employment Thematic Programme – Ministry of Environment, Climate Change and Forestry (GGETP)* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

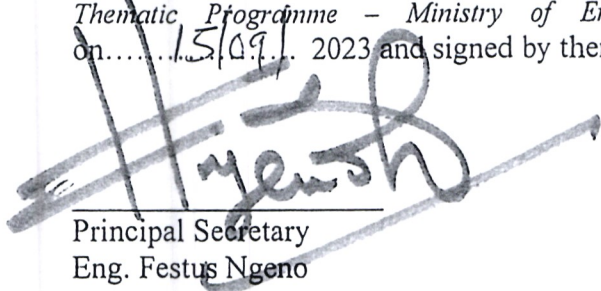
Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary*, State Department for Environment and Climate Change and the *Project Coordinator* for *Green Growth and Employment Thematic Programme – Ministry of Environment, Climate Change and Forestry (GGETP)* on 30th June, 2023 and signed by them.

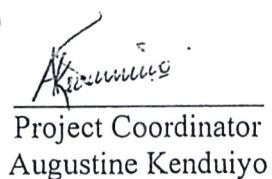
Green Growth and Employment Thematic Programme (GGETP)
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Approval of the Project Financial Statements

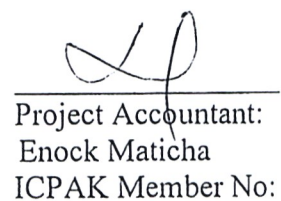
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Principal Secretary
Eng. Festus Ngeno



Project Coordinator
Augustine Kenduiyo



Project Accountant:
Enock Maticha
ICPAK Member No:

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REPORT OF THE AUDITOR-GENERAL ON GREEN GROWTH AND EMPLOYMENT THEMATIC PROGRAMME (GGETP) FOR THE YEAR ENDED 30 JUNE, 2023 - STATE DEPARTMENT FOR ENVIRONMENT AND CLIMATE CHANGE

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

Qualified Opinion

I have audited the accompanying financial statements of Green Growth and Employment Thematic Programme (GGETP) set out on pages 1 to 37, which comprise of the statement

of financial assets as at 30 June, 2023 and the statement of receipts and payments, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Green Growth and Employment Thematic Programme (GGETP) as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No.2015-39790 dated 11 December, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Payment for Consultancy Services

As reported in the previous year, a payment of Kshs.6,115,102 was made to a local consultant for provision of consultancy services on the Nairobi City County Environmental Sustainability and Circular Economy Awareness campaign with a contract sum of Kshs.33,208,000. The payments were to be made in three phases; 30% on submission of inception report; 40% on submission of the first draft and 30% on submission of the final report. The contract was to run for 299 days commencing on 4 September, 2020 and the Project completion period was to be on 4 July, 2021 but the consultant did not achieve the deliverables as per the contract. Further, review of payment details revealed that the consultant had been paid a total of Kshs.29,360,699 resulting in a pending bill of Kshs.3,847,301 which was not disclosed in the financial statements.

In addition, Management did not provide the bank statements for audit to confirm this transaction.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Green Growth and Employment Thematic Programme (GGETP) Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Under-Absorption of Funds

Review of the Funding Summary section of the financial statements and Project Financing Agreement revealed that the development partner had committed to donate an amount of Kshs.300,000,000 for the Project. However, the Management had absorbed only Kshs.146,500,000 for the Project while an amount of Kshs.153,500,000 or 51% of total available financing was undrawn as at 30 June, 2023 when the donor closed the funding.

In the circumstances, the non-completion of the Project may have denied the intended beneficiaries the benefits which would have accrued from the Project.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or 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 Project'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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Project's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

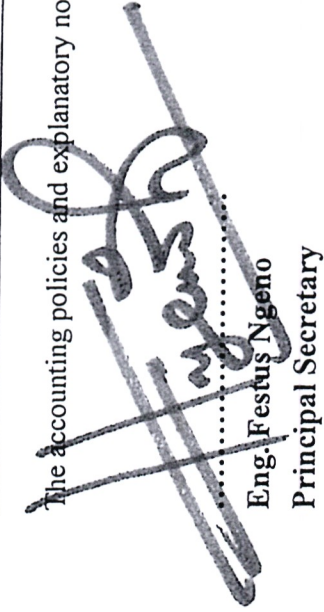
18 December, 2023

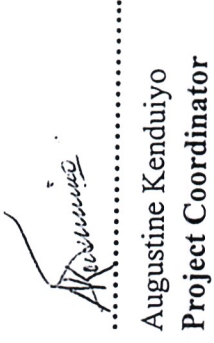
7. Statement of Receipts and Payments for the year ended 30th June 2023.

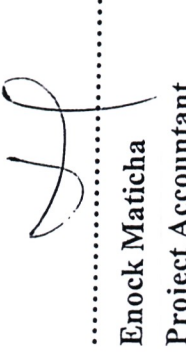
	Note	2022/2023		2021/2022		Cumulative to-date (From inception)	
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity		Payments made by third parties
Receipts		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities	1	-	-	-	366,400.00	-	366,400.00
Proceeds from domestic and foreign grants	2	-	-	-	-	-	24,756,444.00
Loan from external development partners	3	-	-	-	-	-	146,500,000.00
Miscellaneous receipts	4	-	-	-	-	-	-
Total receipts		-	-	-	366,400.00	-	-
Payments							171,256,444.00
Compensation to employees	5	-	-	-	-	-	-
Purchase of goods and services	6	-	-	-	33,914,902.00	-	-
Social security benefits	7	-	-	-	-	-	33,914,902.00
Acquisition of non-financial assets	8	-	-	-	-	-	-
Transfers to other government entities	9	-	-	-	-	-	11,153,020.00
Other grants and transfers /payments	10	-	-	-	-	-	-
Total payments		-	-	-	33,914,902.00	-	-
Surplus/ (deficit)		-	-	-	(33,548,502)		(33,548,502)
							170,890,042.60
							366,401.40

**Green Growth and Employment Thematic Programme (GGETP)
Annual Report and Financial Statements for the financial year ended June 30, 2023**

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


.....
Eng. Festus Ngeno
Principal Secretary


.....
Augustine Kenduiyo
Project Coordinator


.....
Enock Maticha
Project Accountant
ICPAK Member No: 23310

Green Growth and Employment Thematic Programme (GGETP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	366,401.40	366,401.40
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		366,401.40	366,401.40
Imprests and Advances	12	-	-
Total Financial Assets		366,401.40	366,401.40
Financial Liabilities			
Third party Deposits and Retention	13	-	-
Net Assets		366,401.40	366,401.40
Represented By			
Fund Balance B/fwd.	14	366,401.40	33,915,104
Prior Year adjustments	15	-	(200.60)
Surplus/(Deficit) for the Year		-	(33,548,502)
Net Financial Position		366,401.40	366,401.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/09/ 2023 and signed by:

.....
 Eng. Festus Ngeno
 Principal Secretary

.....
 Augustine Kenduiyo
 Project Coordinator

.....
 Enock Maticha
 Project Accountant
 ICPAK Member No: 23310

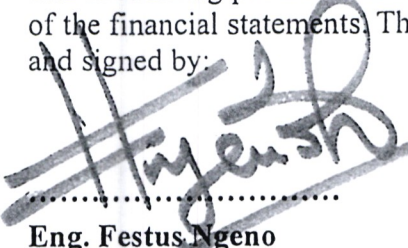
9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	-	366,400
Proceeds from domestic and foreign grants	2	-	-
Miscellaneous receipts	4	-	-
Total receipts		-	366,400
Payments			
Compensation of employees	5	-	-
Purchase of goods and services	6	-	33,914,902
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
Total Payments		-	33,914,902
Net receipts/(payments)		-	(33,548,502)
Adjustments during the year			
Prior year adjustments	15	-	200.60
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
Net cash flow from operating activities		-	(33,548,702.60)
Cashflow from investing activities			
Acquisition of non-financial assets	8	-	-
Net cash flows from investing activities		-	(33,548,702.60)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	-	-

Green Growth and Employment Thematic Programme (GGETP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		-	(33,548,702.60)
Cash and cash equivalent at beginning of the year	11	366,401.40	33,915,104.00
Cash and cash equivalent at end of the year	11	366,401.40	366,401.40

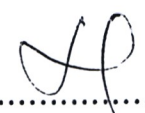
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/09/ 2023 and signed by:



Eng. Festus Ngeno
Principal Secretary



Augustine Kenduiyo
Project Coordinator

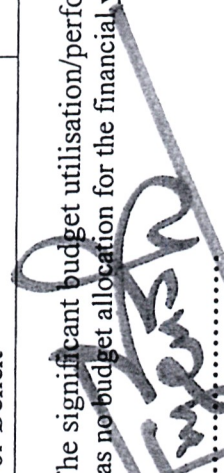


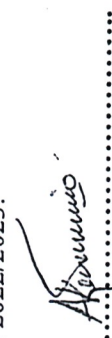
Enock Maticha
Project Accountant
ICPAK Member No: 23310


10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	-	-	-	-	-	-
Proceeds from domestic and foreign grants	-	-	-	-	-	-
Proceeds from borrowings	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Total Receipts	-	-	-	-	-	-
Payments						
Compensation to employees	-	-	-	-	-	-
Purchase of goods and services	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
Surplus or Deficit	-	-	-	-	-	-

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 2 to these financial statements. There was no budget allocation for the financial year 2022/2023.


 Eng. Festus Ngeno
 Principal Secretary


 Augustine Kenduiyo
 Project Coordinator


 Enock Maticha
 Project Accountant
 ICPAK Member No: 23310

11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

b) Reporting entity

The financial statements are for GGETP Project under the State Department of Environment, Climate Change and Forestry. The financial statements are for the reporting entity GGETP as required by Section 81 of the PFM Act, 2012 .

c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

d) Recognition of receipts

GGETP Project recognises all receipts from the various sources when the event occurs, and the related cash has been received.

i) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

Significant Accounting Policies (continued)

ii) External Assistance

External assistance is monies received through grants and loans from multilateral and bilateral development partners.

iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements at the time associated cash is received.

iv) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

v) Proceeds from borrowing.

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

Significant Accounting Policies (continued)

e) Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has been paid out by the Project.

i) Compensation to employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

i) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

j) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

k) Contingent Assets

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

l) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

m) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

Significant Accounting Policies (Continued)

n) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments.

o) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates (Kenya Shillings). Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note xx of these financial statements*.

12. Notes to the Financial Statements

1. Transfers from Government entities

These represent counterpart funding and other receipts from government as follows:

Description	2022/2023	2021/2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through Ministry of Environment, Climate Change and Forestry</i>			
Counterpart funds Quarter 1	-	-	-
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	366,400.00	24,756,444.00
Total (See Annex 3)	-	366,400.00	24,756,444.00
<i>Other transfers from government entities</i>			
	-	-	-
	-	-	-
Total	-	-	-
Appropriations-in-Aid	-	-	-
Total	=	366,400.00	24,756,444.00

Note: There were no transfers from government entities during the financial year 2022/2023

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	2022/2023				2021/2022		Cumulative to date
			Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
			Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)									
DANIDA		-				-		-	146,500,000
Grants Received from Multilateral Donors (International Organizations)									
Insert name of international organization									
Grants Received from Local Individuals and organizations									
Insert name of individual or local organization									
Total		-				-		-	146,500,000

Note: There was no donor funding received during the financial year under review and the previous financial year 2021/2022.

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	Date received	2022/2023				2021/2022	
		Amount in loan currency (Insert currency)	Loans received in actual amount Kshs	Loans received as direct payment* Kshs	Total amount in Kshs	Total amount in Kshs	Cumulative to date Kshs
Loans received from bilateral Donors (Foreign Governments)							
Insert name of foreign Government							
Insert name of foreign Government							
Loans received from Multilateral Donors (International Organizations)							
Insert name of international organization							
Insert name of international organization							
Total							

*Green Growth and Employment Thematic Programme (GGETP)
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Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	2022/2023			2021/2022		Cumulative to-date (from inception) Kshs
	Receipts controlled by the entity in Cash Kshs	Receipts controlled by third parties Kshs	Total receipts Kshs	Total receipts Kshs	Total receipts Kshs	
Property income						
Sales of goods and services						
Administrative fees and charges						
Fines, penalties, and forfeitures						
Voluntary transfers other than grants						
Other receipts not classified elsewhere*						
Total						

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments		
-	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	-			-		-
Basic wages of temporary employees	-			-		-
Personal allowances paid as part of salary	-			-		
Personal allowances paid as reimbursements	-			-		
Personal allowances provided in kind	-			-		
Pension and other social security contributions	-			-		
Compulsory national social security schemes	-			-		
Compulsory national health insurance schemes	-			-		
Social benefit schemes outside government	-			-		
Other personnel payments	-			-		
Total	-			-		-

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	Total payments Kshs	
Utilities, supplies and services	-	-	-	-	-	-
Communication, supplies and services	-	-	-	-	-	-
Domestic travel and subsistence	-	-	-	-	24,606,368.60	-
Foreign travel and subsistence	-	-	-	-	-	-
Printing, advertising, and information supplies	-	-	-	-	24,900,287.00	-
Rentals of produced assets	-	-	-	-	-	-
Training payments	-	-	-	-	4,444,000.00	-
Hospitality supplies and services	-	-	-	-	33,283,741.40	-
Insurance costs	-	-	-	-	-	-
Specialized materials and services	-	-	-	33,914,902.00	67,873,925.60	-
Other operating payments	-	-	-	-	4,628,700.00	-
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-	-
Routine maintenance- other assets	-	-	-	-	-	-
Exchange rate losses/gains (net)	-	-	-	-	-	-
Total	=	=	=	33,914,902.00	159,737,022.60	

Notes to the Financial Statements (Continued)

7. Social Security Benefits

Description	2022/2023			2021/2022	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-		-		-
Social security benefits in cash and in kind	-		-		-
Employer social benefits in cash and in kind	-		-		-
Total	-		-		-

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Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs.	Kshs.	Kshs	Kshs	Kshs	
Purchase of buildings	-	-	-	-	-	-
Construction of buildings	-	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-	-
Construction of roads	-	-	-	-	-	-
Construction of civil works	-	-	-	-	-	-
Overhaul & refurbishment of construction and civil works	-	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	-	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	-	11,153,020	-
Purchase of specialised plant, equipment and machinery	-	-	-	-	-	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-	-

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Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	-		-			-
Research, studies, project preparation, design & supervision	-		-			-
Rehabilitation of civil works	-		-			-
Acquisition of strategic stocks	-		-			-
Acquisition of land	-		-			-
Acquisition of other intangible assets	-		-			-
Total	=		=			11,153,020

Note: There were no acquisition of non-financial assets during the financial year under review and previous year 2021/2022

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Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2023, we transferred funds to reporting government entities as shown below:

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	Total payments Kshs	
Transfers to National Government entities						
Ministry ABC	-		-			-
Project XYZ						
Transfers to County Governments						
County ABC						
County XYZ						
Total	=		=			=

Note: There were no transfers to other government entities

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

Description	2022/2023			2021/2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g. schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
Total	-	-	-	-	-

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Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts (Note 11A)	366,401.40	366,401.40
Cash in hand (Note 11B)	-	-
Cash equivalents (short-term deposits) (Note 11C)	-	-
Total	366,401.40	366,401.40

GGETP Project has one project account within the project implementation area and zero number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2022/2023	2021/2022
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]		
Kenya Commercial Bank [A/c No.....]		
Co-operative Bank of Kenya [A/c No.....]		
Others (<i>specify</i>)		
Total Foreign Currency balances		
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.1000411716]	366,401.40	366,401.40
Kenya Commercial Bank [A/c No.]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	366,401.40	366,401.40
Total bank account balances	366,401.40	366,401.40

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

Description	2022/2023	2021/2022
	Kshs	Kshs
(i) A/C Name [A/c No.....]		
Opening balance		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
Closing balance (as per SDA bank account reconciliation attached)		
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
Closing balance (as per SDA bank account reconciliation attached)		

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Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2022/2023	2021/2022
	KShs	KShs
Location 1		
Location 2		
Location 3		
Other locations (<i>specify</i>)		
Total cash in hand balances		

11 C Cash equivalents (short-term deposits)

Description	2022/2023	2021/2022
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]		
Co-Operative Bank of Kenya [A/C No.....]		
Others (<i>Specify</i>)		
Total		

12. Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests		
Salary advances		
Total		

Note: The project has been inactive since November,2021

Notes to the Financial Statements (Continued)

12A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance Current FY	Balance Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>					
<i>Officer 2</i>					
<i>Officer 3</i>					
<i>Officer 4</i>					
<i>Officer 5</i>					
<i>Programme 1</i>					
Total					

13. Deposits and Retention Monies

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Retention				
Deposits				
Total				
Ageing analysis:	2022/2023	% of the Total	2021/2022	% of the Total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total		%		%

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14. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	366,401.40	33,915,104
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Deposits and retention	-	-
Total	366,401.40	33,915,104

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f Previous FY (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Imprests and advances			
Deposits and retentions			
Others (<i>specify</i>)			
Total			

16. Changes in Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Opening Receivables as at 1 st July 2023		
Closing account receivables as at 30 th June 2023		
Change in Imprests and advances		

17. Changes in Accounts Deposits and Retention

Description	2022/2023	2021/2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2023		
Closing accounts payables as at 30 th June 2023		
Changes in deposit and retention		

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Other Important Disclosures

1. Pending Accounts Payable (See Annex 4a)

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f For Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
Total				

2. Pending Staff Payables (See Annex 4b)

	Balance b/f from 2021/2022	Additions for the year	Paid during the year	Balance c/f for 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union employees	-	-	-	-
Others - Gratuity	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4c)

	Balance b/f from 2021/2022 FY	Additions for the year	Paid during the year	Balance c/f for 2022/2023 FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

Other Important Disclosures (Continued)

4. External Assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a). External assistance relating loans and grants

	2022/2023	2021/2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022/2023	2021/2022
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		153,500,000	153,500,000
Total		153,500,000	153,500,000

Note: The project ended before the full amount of the grant was drawn

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Other Important Disclosures (Continued)

c) Classes of providers of external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

d. Non-monetary external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Goods		
Services		
Total		

Other Important Disclosures (Continued)

e Purpose and use of external assistance

Payments made by third parties	2022/2023	2021/2022
Description	Kshs	Kshs
Compensation to employees		
Use of goods and services		
Subsidies		
Transfers to other Government entities		
Other grants and transfers		
Social Security benefits		
Acquisition of assets		
Finance Costs including loan interest		
Repayment of principal on domestic and foreign borrowing		
Other payments		
Total		

(N/B The above sub-classification should be adopted based on the purpose of the external assistance and how it was used).

f. External Assistance paid by third parties on behalf of (the Entity) by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity This note should tie to line 3 of note 4 on external assistance).

	2022/2023	2021/2022
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

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Other Important Disclosures (Continued)

5. Payments By Third Party on Behalf of The Project

This relates to payments done directly to supplier on behalf of the project such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given activity

5.1 Classification by Source

	2022/2023	2021/2022
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(Third party payments may be done by other entities that are not providers of external assistance)

5.2 Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	2022/2023	2021/2022
Description	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
Acquisition of assets		
Finance costs, including loan interest		
Other payments		
Total		

N/B The above subclassification will be adopted based on the appropriate project's operations.

Other Important Disclosures (Continued)

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

Related party transactions:

	2022/2023	2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the program manager/ director		
Key Management Compensation others (specify)		
Total Compensation to Key Management		
Transfers to related parties		
Transfers to other government entities		
Total Transfers to related parties		
Transfers from related parties		
Transfers from the Ministry/ department		
Payments made on behalf of the project by other govt. entities		
(Insert any other transfers received)		
Total Transfers from related parties		

7. Contingent Liabilities

Contingent liabilities	2022/2023	2021/2022
	Kshs	Kshs
Court case xxx against the project		
Bank guarantees in favour of other govt. entities		
Contingent liabilities arising from PPPs/ donor agreements		
Total		

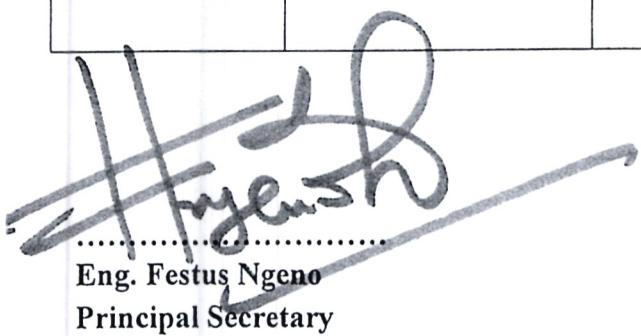
(Give details- Update ANNEX 8 Contingent liabilities register)

Green Growth and Employment Thematic Programme (GGETP)
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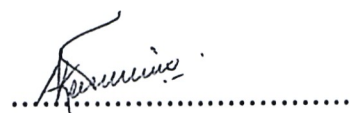
13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

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)
	There were no issues raised during the financial year 2021/2022.		N/A	



.....
Eng. Festus Ngeno
Principal Secretary



.....
Augustine Kenduiyo
Project Coordinator

Green Growth and Employment Thematic Programme (GGETP)
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Annex 2: Variance explanations - Comparative Budget and Actual amounts for 2022/2023

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	-	-	-	-	-
Proceeds from domestic and foreign grants					
Proceeds from borrowings					
Miscellaneous receipts					
Total Receipts	-	-	-	-	-
Payments					
Compensation of employees					
Purchase of goods and services					
Social security benefits					
Acquisition of non-financial assets					
Transfers to other government entities					
Other grants and transfers					
Total payments	-	-	-	-	-

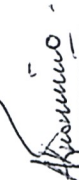
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Annex 3: Reconciliation of inter-entity transfers

Project Name:		GGETP PROJECT	
Break down of transfers from the State Department of Environment, Climate Change and Forestry			
a.	Government Counterpart funding	Bank Statement Date	Amount (Kshs)
			Indicate the FY to which the amounts relate
			-
			-
	Total		-
B.	Direct payments	Bank Statement Date	Amount (Kshs)
			Indicate the FY to which the amounts relate
			-
	Total		-
C.	Others	Bank Statement Date	Amount (Kshs)
			Indicate the FY to which the amounts relate
			-
	Total (A+B+C)		-

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

Project Coordinator
GGETP Project



Sign

Head of Accounting Unit
State department for Environment & Climate Change



Sign

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Annex 4a: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		a	b	c=a-b		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

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Annex 4b: Analysis of Pending: Staff Bills

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (<i>specify</i>)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4c: Analysis of other Pending Payables

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
Sub-Total							
Grand Total							

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Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022/2023	Donations in form of assets (KShs) 2022/2023	*Purchases/ Additions in the Year (KShs) 2022/2023	**Disposals in the Year (KShs) 2022/2023	Transfers in/(out) 2022/2023	Closing Cost 2022/2023 (e)=(a)+(b)+c)-(d)+(-)d
	(a)	(b)	(c)	(d)	(d)	(e)=(a)+(b)+c)-(d)+(-)d
Land						
Buildings and structures	7,570,000					7,570,000
Transport equipment	3,583,020					3,583,020
Office equipment, furniture and fittings	-					-
ICT Equipment,	-					-
Other Machinery and Equipment	-					-
Heritage and cultural assets	-					-
Biological assets	-					-
Infrastructure assets roads, rails	-					-
Intangible assets	-					-
Work in Progress	-					-
Total	11,153,020					11,153,020

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Annex 6: Contingent Liabilities Register

	Nature of contingent liability	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

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Annex 7: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarterly Expenditures				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Annex 8: Reporting Disaster Management Expenditure

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

Annex 9: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2023
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance (*Where applicable*)