

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PARLIAMENTARY DEPARTMENT

DATE: 07 NOV 2023

DAY:
TUESDAY

REPORT

HON. KIMANI KICHUMWANI
MAJORITY LEADER

TABLED
BY:
CLERK AT
THE TABLE:

INZOU MWALE

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

**GREEN GROWTH AND EMPLOYMENT
THEMATIC PROGRAMME**

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

**NATIONAL ENVIRONMENT MANAGEMENT
AUTHORITY**



nema

mazingira yetu | uhai wetu | wajibu wetu

**PROJECT NAME: GREEN GROWTH & EMPLOYMENT THEMATIC
PROGRAMME (GGEP)**

**IMPLEMENTING ENTITY: NATIONAL ENVIRONMENT MANAGEMENT
AUTHORITY**

PROJECT GRANT/CREDIT NUMBER: 2015-39789

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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*NEMA Green Growth & Employment Thematic Programme (GGEP)
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1. Acronyms and Glossary of Terms

AGPO	Access to Government Procurement Opportunities
ASK	Agricultural Society of Kenya
CBD	Convention on Biological Diversity
CDE	County Director of Environment
CEAP	County Environment Action Plan
CEC	County Environment Committees
CIDP	County Integrated Development Plan
CoG	Council of Governors
CSOER	County State of Environment Report
DED	Development Engagement Document
DEF	Devolved Environmental Functions
DKK	Danish Kroner
EAC	East African Community
EAP	Environmental Action Plan
ECI	Environmental Crime Index
ECII	Environmental Crime & Incidence Index
EDL	Effluent Discharge Licence
EIA	Environment Impact Assessment
ELC	Environment and Land Court
EMCA	Environment Management and Coordination Act
Env APAP	Environmental Policies & Action Plans
EPAP	Environmental Policy and Action Plans
EPI	Environmental Performance Index
E&NRM	Environment and Natural Resources Management
EPR	Extended Producer Responsibility
GDP	Gross Domestic Product
GE	Green Economy
GG	Green Growth
GGEP	Green Growth & Employment Thematic Program
GESIP	Green Growth Strategy and Implementation
GIS	Geographic Information System
GKDP	Greening Kenya's Development Pathway
GP	Green Point
IMU	Inspection Management Unit
IT	Information Technology
IWRM	Integrated water resource management
M & E	Monitoring & Evaluation

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MEA	Multilateral Environment Agreements
MDAs	Ministries Departments and Agencies
MOU	Monitoring of Understanding
NEAP	National Environment Action Plan
NEI	National Environment Indicators
NEMA	National Environment Management Authority
NEMA EE	NEMA Environmental Education
NGOs	Non- Governmental Organizations
ODS	Ozone Depleting Substances
OSHA	Occupational Safety and Health Act
PCS	Performance Contracting Secretariat
PET	Polyethylene Terephthalate
PIC	Prior Informed Consent
PPEs	Personal Protective Equipment
PPPs.	Public Private Partnerships
PSC	Private Sector Corporation
RCE	Regional Centres of Excellence
SEA	Strategic Environmental Assessment
SMART	Specific, Measurable, Achievable, Realistic and Time- bound
SOE	State of Environment
SOER	State of Environment Report
RERU	Rapid Environment Response Unit
RDE	Regional Director of Environment
TIP	Transition Implementation Plan
TORs	Terms of Reference
WDCD	World Day to Combat Desertification
WED	World Environment Day
WOD	World Oceans Day
WWD	World Wetlands Day

Project Information and Overall Performance

2.1 Name and registered office

Name

Green Growth & Employment Thematic Program (GGEP) 2016 - 2020
Greening Kenya's Development Pathway (GKDP).

Objective

The key objective of the project was to contribute to inclusive green growth and development in Kenya, in line with Vision 2030 to create 'a globally competitive and prosperous country with a high-quality life by 2030'.

Address

The project headquarters offices are Nairobi, Kenya. Popo Road, off Mombasa Road The address of its registered office is:
P.O. Box 67839-00200 Nairobi

Contacts: The following are the project contacts

Telephone: 020-2101370, 020-2183718, 020-2307281, 020-2103696

Mobile: 0724 253398, 0735 013046, 0723 363 010

E-mail: dgnema@nema.go.ke

Website: www.nema.go.ke

Postal Address: P.O. Box 67839 – 00200 Nairobi

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is 1/7/2016
Project End Date:	The project end date is 30/6/2021
Project Manager:	The project Component manager is Mr Obadiah K. Mungai.
Project Sponsor:	The project sponsor is the Danish Ministry of foreign affairs.

2.3 Project Overview

State Department of the project	The project is under the supervision of the Ministry of Environment and Forestry The implementing agency National Environment Management Authority (NEMA)
Project number	2015-39789
Strategic goals of the project	The project expected outcome is “A green development pathway for Kenya”. The project outcome indicator is “The Environmental Performance Index (EPI) raised from: 2014 baseline of 36.99 to 50.0 in year 2020”. The strategic goals of the project are as follows: 1) To enhance capacity of counties to undertake devolved environmental functions. 2) To reduce environmental crime. 3) To mainstream environmental functions in MDAs and report their implementation back to the PCS. 4) To enhance private sector adoption of green technologies and practises through PPPs.
Achievement of strategic goals	The Danish support to Component 5 of GGEP will enable NEMA to work with different stakeholders (ie Counties, Ministries, Departments and Agencies (MDAs), Private sector, etc) to shift Kenya’s brown economic growth trajectory to a greener path with the objective of raising the Environmental Performance Index (EPI) from the 2014 baseline of 36.99 to 50.0 by 2020. NEMA will continue to build capacity of counties in devolved environmental functions integrating State of Environment (SOE) and Environmental Action Plans (EAP) into the County Integrated Development Plans (CIDP). Included will be attention to waste management, air and noise pollution and integrated water resource management (IWRM), amongst others, and domesticating the EPI to Kenyan requirements.

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	<p>NEMA will build capacity of County Environment Committees (CEC), and ensure strategic environmental assessments (SEA) are conducted on the CIDPs. NEMA will continue to enforce compliance with environmental standards and regulations to reduce environmental crimes, and develop an Environmental Crime Index (ECI). Government MDAs will be assisted to integrate environmental sustainability management programmes into their core activities. NEMA will also work with the private sector to create Public, Private Partnerships (PPP) developing economic instruments that encourage the private sector's voluntary uptake of cleaner production processes such as waste recycling and reuse as well as resource and energy efficiency green technologies.</p>
<p>Other important background information of the project</p>	<p>The project aims at fighting poverty and creating sustainable development through inclusive green growth, increased earnings and more jobs, especially for the youth and women. The entire GGEP has 9 components, of which NEMA is implementing component No. 5.</p> <ol style="list-style-type: none"> 1. Value Chain Greening and Financing 2. Private Sector Green Growth 3. Community resilience and rangeland management 4. Management of water resources in arid/semi-arid lands 5. Greening Kenya's development pathway (GKDP) 6. Creating an enabling environment for green growth 7. Improving the business climate for greener growth 8. Environmentally Sustainable Trade Growth in the East African Community (EAC) 9. Supporting cleaner technologies and innovative business
<p>Areas that the project was formed to intervene</p>	<p>The green growth and employment programme was formed to intervene the following situation in Kenya: Kenya's Vision for Green Growth is to mainstream low carbon and resource use efficient green technologies, goods and services across the sectors and economic, social and environmental spheres of society. The recently developed Kenya Green Growth Strategy and Implementation (GESIP) calls for 2 per cent of Kenya's GDP per annum to investments in green economy interventions. The emphasis is on green growth (GG) and the green economy (GE) is only possible if the environment can continue to sustainably provide ecosystem goods and services that support 80% of livelihoods</p>
<p>Project duration</p>	<p>The project started on 1st July 2016 and was expected to run until 30th June 2020. The Project however, received a no cost extension effective up to 30th June 2021.</p>

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the current year:

Kenya Commercial Bank Ltd
KCB Gateway House-4026
P.O. Box 27618-00506, Nairobi

2.5 Independent Auditor

The project is audited by the Office of the Auditor General

P.O Box 30084-00100
Nairobi, Kenya

2.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Mamo B. Mamo	Director General	Master of Science Environmental Education	Overall program leadership.
Obadiah K. Mungai	Component Manager	Master of Arts in Economics, Master in Public Policy Analysis	Coordinate overall programme activities in NEMA
Eric Deche	Deputy Programme Component Manager	Master of Science-Education for Sustainability	Assist in the Coordination of overall programme activities in NEMA
Barbara J. Munyua	Programme Assistant	Master of Arts in Environmental Law	Co-ordination of GGEP Programme Activities
Ali Mwanzei	Output 1 Leader	Masters in Project Planning	Co-ordination of Enhanced Capacity of Counties to undertake devolved environmental function activities
Marrian Kioko	Output 2 Leader	Master of Public Health and Epidemiology	Co-ordination of Reduced environmental crime activities

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Godfrey Mwangi	M	Output 3 Leader	Master of Arts in Geography, Master of Arts in Regional Planning	Co-ordination of Environmental performance targets in ministries, departments and agencies and report to the performance Contracting Secretariat
Harron Wanjohi		Output 4 Leader	Master in Environmental Planning and Management	Co-ordination of the Enhanced activities in that aid the private sector adopting Green technologies practices through public private partnerships
Alphonse Omollo	O.	Project Accountant	MBA Accounting	Financial Management and Reporting
Monica Chemutai		Assistant Project Accountant	Bachelor of Commerce-Finance	Financial Management and Reporting
John Dominic		Technical Advisor/ Taskforce member	Master of Science	Coordinate activities in the GGEP technical Advisory and reporting.

2.7 Funding summary

The Project is for duration of 6 years from 2016 to 2021 with an approved budget of DKK 40 million equivalent to Kshs 560 Million as highlighted in the table below:

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 (A)	Kshs (A')	Donor currency Kshs (B)	Kshs (B')	Donor currency Kshs (A)-(B)	Kshs (A')-(B')
(i) Grant						
Danish Ministry of foreign affairs.	40,000,000	560,000,000	34,392,806	481,499,288	5,607,194	78,500,712
Total	40,000,000	560,000,000	34,392,806	481,499,288	5,607,194	78,500,712
(ii) Counterpart funds						
Government of Kenya	116,000,000	1,624,000,000	1,571,429	22,000,000	114,428,571	1,602,000,000
Total	156,000,000	2,184,000,000	35,964,235	503,499,288	120,035,765	1,680,500,712

Amounts translated at Exchange rate of 1 Dkk is Equal to Kshs 14

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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)	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')-(B')
(i) Grant						
Danish Ministry of foreign affairs.	34,392,806	481,499,288	34,317,857	480,457,463	74,949	1,049,280
(ii) Counterpart funds						
Government of Kenya	1,571,429	22,000,000	1,561,907	21,866,695	9,522	133,305
Total	35,964,235	503,499,288	35,879,765	502,324,158	84,470	1,182,585

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i) *Budget performance against actual amounts for current year and for cumulative to-date,*

The Project ended in the Financial year June 2021 and was given an extension of up to December 2021 to pay outstanding pending bills.

Therefore, there was no budget and expenditure in the current financial.

Revised Cumulative Budgeted performance against actual is as indicated below;

FY	Revised Budget (KES M.)	Disbursements received	Expenditures Incurred	% of Donor funds utilized
2016/17	135	60	58	96%
2017/18	205	140	120	85%
2018/19	205	140	132	94%
2019/20	172.2	100	74	74%
2020/21-2021/22	111	111	96	87%
Total	828	551	480	87%

- ii) *Physical progress based on outputs, outcomes, and impacts since project commencement*

The GGEP programme has made significant progress in achieving the four programme outputs defined in the Development Engagement Document (DED) as leading to the desired outcome of Greening Kenya's Development Pathway (GKDP). The following are the key achievements made under each output.

- 1. Output 1:** Enhanced capacity of counties to undertake Devolved Environmental Functions (DEF).

- a. 46 out of 47 County Environment Committees established by gazettelement; 98% score.
- b. NEMA and CoG review draft DEF Transition Implementation Plan (TIP).
- c. DEF Manual/Curriculum training course and power point for virtual training developed.
- d. 8 RDE/47 CDE oriented on DEF and their TORs elaborated in a CDE Handbook.
- e. 35 draft CSOER out of target 8 counties tested and documented the process for strengthening CIDPs through alignment with county EPIs, SOEs, EAPs and SEAs.
- f. SOER NEI Indicators Manual finalized
- g. 7 factsheets on best practice from NEAP and CEAP published.
- h. 9 GPs operational and conducting outreach out of 9 = 100%.
- i. Green Points Operational Strategy printed and launched.
- j. SEA checklist developed and tested in 5 of 8 CIDPs = 62 % subjected to SEA checklist.
- k. 10 out of 8 counties trained on capacity of implementing DEF
- l. 47 CDE offices supported with IT equipment
- m. 9 GP equipped, IT linked, upgraded and made operational
- n. 11 regional meetings held at the Green Points to explain to CDE/CEC/County Environment Stakeholders on EPI and its interface with EAP/SOE
- o. EPI 2020 developed and finalized, printing underway
- p. COVID 19 Waste Handling Guidelines developed, printed and in circulation.
- q. COVID-19 audit checklist developed, inspectors trained and in use by IMU
- r. COVID 19 posters/stickers for safe waste handling printed/distributed
- s. COVID 19 Leaflet Guide to safe waste handling for health facility workers printed/distributed
- t. COVID 19 Leaflet Guide to safe waste handling for waste workers printed/distributed
- u. COVID 19 Leaflet Guide to safe waste handling for Care Givers printed/distributed
- v. COVID-19 PPEs and paraphernalia procured and disseminated.

2. Output 2: Reduced environmental crime.

Summary Achievements during the Project Period

- a. 7000 licences and permits issued
- b. 5500 environmental audits submitted
- c. ELC judges and magistrates trained on environmental law/regulations and plastic ban
- d. Review of EMCA 1999 undertaken and in progress.
- e. Review of Controlled Substances Regulation, 2007 and Air Quality Regulation, 2014 finalized.
- f. EIA Audit Guide and checklist finalized
- g. 5 control audits of high-risk facilities conducted.
- h. 47 CDEs trained in use of COVID-19 Waste Handling Guidelines and provided PPEs
- i. Rapid Environment Response Unit (RERU) Management Framework in place
- j. RERU Manual and Toolkit developed
- k. RERU vehicle equipped as field lab, PPEs and test kit procured
- l. ECII 2020 developed and finalized, awaiting printing
- m. Both virtual and physical training of staff members by DFC done.
- n. Documentary on GGEP lessons and photobook done.

3. Output 3: Environmental functions mainstreamed in Ministries, Departments and Agencies (MDAs)

Summary Achievements during the Project Period
<ul style="list-style-type: none"> a. MDA Env APAP Guidelines developed and 228 MDAs trained b. 42 county staff from 11 counties sensitized on Env APAP Guidelines for county MDAs to adopt c. 26 Env APAP reports from MDAs regularly received by NEMA. d. E&NRM Valuation GIS in-house study, initiated wetland resource valuation of Ewaso Narok Swamp

4. Output 4: Enhanced private sector adoption of green technologies and practices through Public-Private Partnership (PPPs).

Summary of Achievements during the Project Period
<ul style="list-style-type: none"> • 39 of 40 PSCs = 97.5% participating in voluntary compliance scheme. • Plastic Recycling Strategy and take back scheme developed.

iii. Value- for Money Achievements

- Operationalization of the Green Points.
- Training of NEMA and County Inspectors on Basic Enforcement Course.
- EPI improvement to also include EPI performance measurement of the 8 pilot counties.
- All 47 counties have CEC, but focus is on 8 pilot CEC trained and implementing DEF.
- Green Point strategy in place and consolidate 9 GP as functioning as outreach centers.
- 5 ecosystems have management plans.
- 8 CIDPs subjected to SEA checklist for Counties
- 8 counties capable of supporting select EMCA functions.
- National and 47 County EPIs in place and ECII included.
- Licensing, audits and EIAs conducted to plan.
- RERU framework and manual in place.
- 50 MDAs complete their environmental policy and action plans (EPAP)
- Voluntary compliance manual on green technologies adopted by 40 private sector companies.
- Economic instruments guide and 3 instruments in place.

iii) The project absorption rate for each year since the commencement of the project.

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FY	DED Budget (DKK M.)	DED Budget (KES M.)	Revised Budget (KES M.)	Disbursements received	Disbursement %	Disbursement Balance (KES M.)
2016/17	10.75	135	135	60	44%	(75)
2017/18	10.05	130	205	140	68%	(65)
2018/19	10.75	140	205	140	68%	(65)
2019/20	6.70	107.2	172.2	100	58%	(72)
2020/21	1.75	47.8	111	111	100%	-
Total	40	560	828	551	68%	

FY	Revised Budget (KES M.)	Disbursements received	Expenditures Incurred	% of Donor funds utilized
2016/17	135	60	58	96%
2017/18	205	140	120	85%
2018/19	205	140	132	94%
2019/20	172.2	100	74	74%
2020/21-2021/22	111	111	96	86%
Total	828	481	480	

The Project ended in June 2021 and the Authority was given 6 Months to December 2021 to pay pending bills. Absorption of the funds received is at approximately 86% as indicated above.

iv) The implementation challenges and recommended next steps are as indicated below.

COVID 19 pandemic restrictions hampered meetings, workshops and trainings.

Recommendation: Use of virtual meetings, like Zoom, made a useful substitute, especially for consultancy assignments.

2.9 Summary of Project Compliance:

The project has not had any case of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.

2. Statement of Performance against Project's Predetermined Objectives

The Green Growth & Employment Program (GGEP) overall objective is to contribute to an inclusive green growth and employment in Kenya. The Key distinct development objectives/outputs of the projects 2016-2021 plan are to;

- **Output 1:** Enhance capacity of County to achieve Devolved Environmental Functions (DEF).
- **Output 2:** Reduce Environmental crime.
- **Output 3:** Ensure Environmental functions are mainstreamed in Ministries, Departments and Agencies (MDAs).
- **Output 4:** Enhance private sector adoption of green technologies and practices through PPPs

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-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator/Means of Verification	Performance
Output 1:	Enhanced capacity of counties to undertake devolved environmental functions		Level of implementation of devolved environmental functions	
1.1.		47 effective county environment committees (CEC) established and functional.	No. of CECs trained and gazetted	a. NEMA agreed cooperation with CoG in draft MOU
1.2.		47 CEAPs developed and implemented	No of CEAPs rolled out	b. 46 CEC gazetted, Nairobi remains
1.3.		11 green points providing green growth linkages between communities and technology and information providers	No. of Green Points Developed	c. NEMA DEF Engagement Framework and roll out approved by Board
1.4		5 ecosystems requiring management plans	No. of management plans Developed & Implemented	d. NEMA DEF strategy and transition plan in draft
1.5.		At least 15 County Integrated Development Plans (CIDPs) subjected to Strategic Environmental Assessment	No of CIDPs developed and SEA implemented	e. CEC manual by CoG (and NEMA EE) unit in draft
1.6.		47 counties capable of effectively implementing devolved environmental functions i.e. waste management, noise pollution and environmental planning (inspections, enforcements, licensing and permitting)	Number of counties implementing devolved environment functions	f. DEF curriculum in draft g. SOER/EAP manual and NEI indicators under review, in draft h. SOER 2020 in draft i. 2020 EPI and 2020 ECII national and county consultancy tendered j. 18 CEC inducted on DEF (with CoG)(DEF training

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<p>course power point developed)</p> <p>k. 38 County Executive Committee sensitised on roles in SOER and EAP preparation with CoG support.</p> <p>l. 2 ecosystem management plan consultancy tendered</p> <p>m. SEA checklist and Guide for CIDP in draft</p> <p>n. 81 County inspectors trained in BEC and gazetted by DG</p> <p>o. GP strategy revised in draft, 3 GP field survey undertaken to validate strategy.</p> <p>p. All 9 CP supported with IEC materials</p> <p>q. 4 GP monitored to advise improvements</p> <p>r. 7 EPI/SOER fact sheets in draft</p> <p>s. RDE/CDE TORs aligned to DEF and operations supported to train CEC</p> <p>t. CDE performance assessment of support to CEC and DEF undertaken (see Figure 3)</p> <p>u. MEA days celebrated (e.g. WED, WWD, WOD, ASK,</p>			
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			<p>WD) and tree planting undertaken</p> <p>v. Meeting with Danida Team on Climate Change adaptation as assessment of GGEP role and achievement</p> <p>w. 2 GP and 10 CDE offices supported with IT equipment</p> <p>x. GIS Unit and IT started on developing EPI, SOER and ECII database</p> <p>y. Developed environmental award scheme for schools, in draft.</p> <p>z. Shared EPI, SOER and NEAP with several libraries.</p> <p>aa. RCE proposals on climate change supported.</p> <p>bb. Reviewed climate change booklet in draft</p> <p>cc. IT licenses supported and equipment and computers purchased</p> <p>dd. IT networking of 10 CDE offices</p>
<p>Output 2:</p>	<p>Reduced environmental crime</p>		<p>Level of environmental crime as measured with the environmental crime/ incidences index</p>

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2.1.	7000 licenses/permits issued (excluding noise & waste) annually	Nos of Licences Processed/ year under EMCA Regs	a. Licences issued (EDL, waste, plastics, ODS, emissions, PIC, CBD, etc)
2.2.	5500 environmental audits submitted to NEMA annually	Nos of Environmental Audits processed/year	b. Audits/inspections/incidents undertaken
2.3.	5 Control Environmental Audits of high risk facilities annually	No of controlled audits conducted/year	c. EIAs completed
2.4.	A rapid response framework in place	An operational rapid response framework implemented	d. 1727 EIA experts registered and licenced
2.5.	Environmental performance index and environment crime index in place and used to track environmental crimes	EPI and ECI in place and used to track environmental crime	e. Database on regulated facilities updated f. 3 Counties air quality and 2 counties water quality were monitored g. EMCA regulations under review (i.e. EIA, Chemicals, ODS, wetlands, plastic recycling, marine litter.) h. EIA guidelines in draft and on-line module and COVID requirements i. Plastic recycling strategy in draft j. Condemned goods guide published k. Chemical management strategy finalised l. Green technologies in waste disposal in draft m. RERU consultancy concluded n. Rapid Response/IMU Incident Management framework in draft o. RERU Manual in draft p. Public incident reporting App in draft q. Incident register trends

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				<ul style="list-style-type: none"> r. analysed as an ECII in draft RERU vehicle equipped as field lab s. Riparian action plan developed t. 47 CEPI printed and shared to CEC u. EPI and ECII 2020 consultancy tendered v. Inter-County EPI presented at international Glow meeting w. COVID-19 audit checklist developed x. 47 CDEs trained in use of COVID-19 waste handling guidelines and audit checklist, provided PPEs y. Review of EMCA on-going (consulted CoG, parliamentary committee, Board, etc.) z. Marine litter action plan in draft
<p>Output 3 :</p>	<p>Environmental functions mainstreamed in MDAs and their implementation reported back to the PCS</p>		<p>No. of MDAs with and implementing their environmental policies and action plans</p>	
<p>3.1.</p>	<p>250 MDAs with operational environmental policies & action plans (EPAP)</p>		<p>Nos of MDAS Trained</p>	<p>a. National Guidelines for COVID-19 Facilities and</p>

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3.2.	50 percent of MDAs practicing sustainable production and consumption as a result of increased knowledge and awareness facilitated by NEMA	Nos of MDAs Reporting and M&E of EPAP	private sector waste handling issued
3.3.	MDAs supporting environmental crime prevention by reporting cases to NEMA	Nos MDAs Trained and Reporting to NEMA	<ul style="list-style-type: none"> b. 42 county staff from 11 counties sensitized of EPAP Guidelines for county MDAs to adopt c. 47 CDE trained in use of COVID-19 audit of MDA facilities and waste handlers d. 20 County planners sensitized on EPI e. 25 MDAs regularly report of EAPAP to NEMA f. TORs for a valuation of E&NRM developed
Output 4	Enhanced private sector adoption of green technologies and practices through PPPs	No. of PPPs established to support implementation of green technologies and other practices	
4.1.	40 institutions (manufacturing; building, and construction) participating in a voluntary environmental compliance scheme/cleaner production scheme	Nos Institutions Participating in environmental compliance	<ul style="list-style-type: none"> a. Voluntary Compliance guide initiated b. Green Technologies in Waste Disposal in draft c. Plastic recycling and take back strategy in draft d. Extended Producer Responsibility (EPR) strategy in draft

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				<p>e. Various fiscal incentives targeting plastic recycling introduced through the Finance Act 2019</p> <p>f. Schools PET take back scheme involving 19 schools in Nairobi initiated</p>
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3. Environmental and Sustainability reporting

The National Environment Management Authority is mandated to coordinate and supervise all environmental matters country-wide as well as implement environmental policies on behalf of the government.

It provides a coordinating mechanism for NEMA to work with and through National and County Governments, supporting ministries, departments and state agencies (MDAs), including NGOs, private sector and other stakeholders.

The Danish support through the Green Growth & Employment Thematic Program (GGEP) 2016 - 2020 assists NEMA to work with different stakeholders (ie Counties, Ministries, Departments and Agencies (MDAs), Private sector, etc) to shift Kenya's brown economic growth trajectory to a greener path with the objective of raising the Environmental Performance Index (EPI) from the 2014 baseline of 36.99 to 50.0 by 2020.

A brief description of the projects achievements in the following pillars is highlighted below;

1. Sustainability strategy and profile

For sustainability, NEMA through the GGEP has assisted Government MDAs to integrate environmental sustainability management programmes into their core activities. NEMA will also work with the private sector to create Public, Private Partnerships (PPP) developing economic instruments that encourage the private sector's voluntary uptake of cleaner production processes such as waste recycling and reuse as well as resource and energy efficiency green technologies.

2. Environmental performance

NEMA through the GGEP Project has built capacity of County Environment Committees (CEC), to ensure strategic environmental assessments (SEA) are conducted on the CIDPs. NEMA also through the project has continued to enforce compliance with environmental standards and regulations to reduce environmental crimes, and develop an Environmental Crime Index (ECI).

The Project supports the integration of the State of Environment (SOE) and Environmental Action Plans (EAP) into the County Integrated Development Plans (CIDP). Its main focus is in the waste management, air and noise pollution

and integrated water resource management (IWRM), amongst others, and domesticating the EPI to Kenyan requirements.

3. Employee welfare

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

4. Market place practices-

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practices

The project is guided by NEMA anti-corruption policy. Adherence to NEMA core values ensures ethical and responsible political involvement.

c) Regulatory impact assessment

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



5. Community Engagements

The project aims at fighting poverty and creating sustainable development through inclusive green growth, increased earnings and more jobs, especially for the youth and women. The entire GGEP has 9 components, of which NEMA is implementing component No. 5.

1. Value Chain Greening and Financing
2. Private Sector Green Growth
3. Community resilience and rangeland management
4. Management of water resources in arid/semi-arid lands
5. Greening Kenya's development pathway (GKDP)
6. Creating an enabling environment for green growth
7. Improving the business climate for greener growth
8. Environmentally Sustainable Trade Growth in the East African Community (EAC)
9. Supporting cleaner technologies and innovative business.

4. Statement of Project Management responsibilities

The Director General and the Project Coordinator for Green Growth and Employment Thematic Programme 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 ended 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 Director General and the Project Coordinator for Green Growth and Employment Thematic Programme 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 Director General and the Project Coordinator for Green Growth and Employment Thematic Programme 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 ended June 30, 2023, and of the Project's financial position as at that date. The Accounting Officer and the Project Coordinator for Green Growth and Employment Thematic Programme 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 Director General and the Project Coordinator for Green Growth and Employment Thematic Programme confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants,

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

and that Project funds received during the financial year 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 Director General and the Project Coordinator for the Green Growth and Employment Thematic Programme on 26/9/ 2023 and signed by them.



Mamo B. Mamo, EBS

Director General



Obadiah Mungai

Project Coordinator

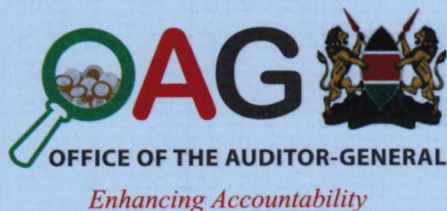


Kennedy Ochuka
Project Accountant/
Director Corporate
Services

ICPAK Member No:3872

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON GREEN GROWTH AND EMPLOYMENT THEMATIC PROGRAMME FOR THE YEAR ENDED 30 JUNE, 2023 - NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

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.
- 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 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

Opinion

I have audited the accompanying financial statements of Green Growth and Employment Thematic Programme for the year ended 30 June, 2023 - National Environment

Report of the Auditor-General on Green Growth and Employment Thematic Programme for the year ended 30 June, 2023 - National Environment Management Authority

Management Authority set out on pages 1 to 29, which comprise 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, the financial statements present fairly, in all material respects, the financial position of Green Growth and Employment Thematic Programme - National Environment Management Authority, 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 Public Finance Management Act, 2012 and the Financing Agreement between the Government of the Republic of Kenya and Danish Ministry of Foreign Affairs Credit Number 2015 – 39789 dated 17 December, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Green Growth and Employment Thematic Programme - National Environment Management Authority 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 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 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

Avoidable Bank Charges

The statement of financial position reflects an opening bank balance of Kshs.1,127,515, as disclosed in Note 6A to the financial statements. An amount of Kshs.7,445, in the form of bank charges was deducted from the balance in the bank account during the year under review. Similar bank charges made on the bank balance in subsequent years will continue reducing the bank balance, resulting to loss of public funds.

In view of the matter described above, it was not possible to confirm that there was proper management of public funds.

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, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion 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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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

The 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 control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of the Programme to continue to sustain 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 Programme 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.

The Management is responsible for overseeing the Programme'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 audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control 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 control 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 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 control.
- 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions which may cast significant doubt on the Programme'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 Programme to cease 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 Programme to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 October, 2023

Report of the Auditor-General on Green Growth and Employment Thematic Programme for the year ended 30 June, 2023 - National Environment Management Authority

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

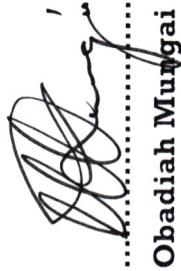
	Note	2022-2023		2021-2022		Payments made by third parties	Total	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties			
RECEIPTS		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities	1		-		-		-	22,000,000
Proceeds from foreign grant	2	-	-		-		-	481,499,288
TOTAL RECEIPTS		-	-	-	-	-	-	503,499,288
PAYMENTS								
Purchase of Goods & Services	3		-		-		-	344,252,867
Acquisition of non-financial assets	4		-		-		-	94,298,764
Other Payments	5	7,455	-	7,455	-		-	63,765,072
TOTAL PAYMENTS		7,455	-	7,455	-		15,544,820	502,316,703
SURPLUS/(DEFICIT)		(7,455)	-	(7,455)	-		(15,544,820)	1,182,585

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

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



.....
Mamo B. Mamo, EBS
Director General



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Obadiah Mungai
Project Coordinator



.....
Kennedy Ochuka
Project Accountant/ Director
Corporate Services
ICPAK Member No:3872

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

	No	2022/23	2021/22
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	1,182,585	1,127,515
Total Cash and Cash Equivalents		1,182,585	1,127,515
Accounts receivable	7		-
TOTAL FINANCIAL ASSETS		1,182,585	1,127,515
REPRESENTED BY			
Fund balance b/fwd	9	1,190,040	16,734,860
Surplus/(Deficit) for the year		(7,455)	(15,544,820)
NET FINANCIAL POSITION		1,182,585	1,190,040

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/2023 2023 and signed by:



Mamo B. Mamo, EBS

Director General



Obadiah Mungai

Project Coordinator



Kennedy Ochuka
Project Accountant/
Director Corporate
Services

ICPAK Member No:3872

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

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

	Notes	2022/23	2021/22
		KShs	KShs
Receipts for operating activities			
Transfers from Government Entities	1	-	-
Proceeds from foreign grants	2	-	-
Payments for operating activities			
Purchase of goods and services	3	-	(7,135,976)
Other Payments	5	(7,455)	(565,713)
Adjustments during the year		-	-
Net cash flow from operating activities		(7,455)	(7,701,689)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	4	-	(7,843,131)
Net cash flows from Investing Activities		-	(7,843,131)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(7,455)	(15,544,820)
Cash and cash equivalent at BEGINNING of the year		1,190,040	16,734,860
Cash and cash equivalent at END of the year		1,182,585	1,190,040

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

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 26/9/ 2023 and signed by:



Mamo B. Mamo, EBS

Director General



Obadiah Mungai

Project Coordinator



**Kennedy Ochuka
Project Accountant/
Director Corporate
Services**

ICPAK Member No:3872

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

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

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities B/D	133,305	-	133,305	133,305	-	100%
Proceeds from domestic and foreign grants B/D	1,056,735	-	1,056,735	1,056,735	-	100%
Total Receipts	1,190,040	-	1,190,040	1,190,040		
Payments						
Purchase of goods and services	-		-	-	-	0%
Acquisition of non-financial assets	-		-	-	-	0%
Other Payments	-		-	7,455	(7,455)	-1%
Total Payments	-	-	-	7,455	(7,455)	-1%

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.



Mamo B. Mamo, EBS

Director General



Obadiah Mupgai

Project Coordinator



Kennedy Ochuka

**Project Accountant/ Director
 Corporate Services**

10. 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 the Project Green Growth & Employment Thematic Program (GGEP) 2016 – 2021 Greening Kenya's Development Pathway (GKDP) under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation 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

The NEMA Green Growth & Employment Thematic Programme (GGEP) Project recognises all receipts from the various sources when the event occurs, and the related cash has actually 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.

NEMA Green Growth & Employment Thematic Programme (GGEP) Project 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. There were no contingent liabilities during the year under review.

k) Contingent Assets

NEMA Green Growth & Employment Thematic Programme (GGEP) 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 Project 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. There were no contingent assets during the year under review.

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 are 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 ended June 2021. The Authority was given a period of 6 Months ending December 2021 to pay the pending bills. The Development Projects are budgeted for under the MDAs but receive budgeted funds.

Significant Accounting Policies (Continued)

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 1 to these financial statements.

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.

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r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). There were no prior year adjustments.

11. Notes to the Financial Statements

1. Transfers from Government entities

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

	2022/23	2021/22	Cumulative
	KShs	KShs	to-date
<i>Counterpart funding through the Ministry of Environment & Forestry</i>			
Counterpart funds	-	-	22,000,000
	<u>-</u>	<u>-</u>	<u>22,000,000</u>
Total	<u>-</u>	<u>-</u>	<u>22,000,000</u>

There was no counterpart funding or any other receipts from government.

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Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2023, no grants were received from the donor as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs		Cumulative to-date
						FY 2022/23 KShs	FY 2021/22 KShs	
Grants Received from Bilateral Donors (Foreign Governments)								
		-	-			-	-	
Total		-	-			-	-	481,499,288

Notes to the Financial Statements (Continued)

3. Purchase of Goods and Services

	FY 2022/23			FY 2021/22	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services		-	-		10,973,582
Communication, supplies and services		-	-		27,149,538
Domestic travel and subsistence		-	-	1,088,230	29,660,836
Foreign travel and subsistence		-	-	-	4,578,439
Printing, advertising and – information supplies & services		-	-	919,000	66,189,525
Rentals of produced assets		-	-	-	-
Training payments		-	-	1,403,991	40,755,385
Hospitality supplies and services		-	-	261,033	86,249,711
Specialised materials and services		-	-	1,942,813	33,851,988
Other operating payments		-	-	19,516	18,657,973
Routine maintenance – vehicles and other transport equipment		-	-	1,326,940	21,216,340

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Routine maintenance- – other assets						4,969,549
Total					7,135,976	344,252,867

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Notes to the Financial Statements (Continued)

4. Acquisition of Non-Financial Assets

	FY 2022/23			FY 2021/22	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Construction of buildings	-	-	-	-	25,494,319
Construction of civil works	-	-	-	-	11,373,295
Purchase of vehicles & other transport equipment	-	-	-	-	7,632,966
Purchase of office furniture & general equipment	-	-	-	277,713	42,232,764
Refurbishment of Buildings	-	-	-	7,565,418	7,565,418
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,843,131</u>	<u>94,298,764</u>

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Notes to the Financial Statements (Continued)

5. Other Payments

	FY 2022/23			FY 2021/22	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Grants for Scholarship	-	-	-	-	-
Transfers to lower levels of government e.g schools	-	-	-	-	-
Miscellaneous payments	7,455	-	7,455	565,713	63,765,072
Total	7,455	-	7,455	565,713	63,765,072

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Notes to the Financial Statements (Continued)

6. Cash And Cash equivalents

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts (Note 6A)	1,182,585	1,127,515
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Total	<u>1,182,585</u>	<u>1,127,515</u>

NEMA Green Growth & Employment Thematic Programme (GGEP) Project has one project account for project implementation

6. A Bank Accounts

Project Bank Accounts

	2021/22	2020/21
	KShs	KShs
Local Currency Accounts		
Kenya Commercial Bank [A/c No1204171068]	1,182,585	1,127,515
Total local currency balances	<u>1,182,585</u>	<u>1,127,515</u>
Total bank account balances	<u>1,182,585</u>	<u>1,127,515</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The Project does not have a special deposit Account

6B Cash in hand

The project does not have cash-in-hand operations.

6 C Cash equivalents (short-term deposits)

The project does not have short-term deposits.

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Notes to the Financial Statements (Continued)

7. Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2023	Balance 2022
Total	-		-	-	-

The imprests and advances as at 30/06/2023 have all been accounted for.

8. Receivables

	2022/23	2021/22
	KShs	KShs
WHT Income NIE	0	62,525
Total	0	62,525

9. Fund Balance Brought Forward

	2022/23	2021/22
	KShs	KShs
Bank accounts	1,190,040	16,734,860
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Total	1,190,040	16,734,860

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Notes to the Financial Statements (Continued)

10. Prior Year adjustment

There is no prior year adjustment as indicated below;

	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	1,127,515	-	1,127,515
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others (<i>specify</i>)	-	-	-
Total	1,127,515	-	1,127,515

11. Changes in Imprests and Advances

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

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Other Important Disclosures

1. Pending Accounts Payable (See Annex 4a)

	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	-	-	-
Construction of Civil Works	-	-	-	-
Supply of services	-	-	7,455	-
Supply of goods	-	-	-	-
Total	-	-	7,455	-

2. Pending Staff Payables (See Annex 4b)

	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Total	-	-	-	-

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Other Important Disclosures (Continued)

3. External Assistance

The project did not have any external assistance during the year.

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time frame:
Basis for conclusion	<p>1. Late Submission of Financial Statements The Management of National Environment Authority submitted the financial statements for the Green Growth and Employment Thematic Programme to the Office of Auditor General on 13th October, 2022 which is 13days after the statutory deadline of 30 September, 2022. This is contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor General within three months after the end of the fiscal year to which the accounts relate.</p>	<p>The Authority notes the observation and would like to clarify that the Authority endeavours to submit to the Auditor-General financial statements within three months after the end of the fiscal year to which the accounts relate. The submission of the Green Growth and Employment Thematic Programme to the Office of Auditor General on 13th October 2022 was an isolated case. This was mainly due to the fact that the Programme ended on 30th of June 2021 as per program agreement, a Closure and Regulatory Audit was done as required. It was not in our understanding that further Financial Statements were to be submitted as the program had ended and the audit report of the year ended June 2021 availed to the Donor as per paragraph 11.8 of the Development Engagement Document. It is therefore upon the advice of the Auditors</p>	Resolved	N/A

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		<p>undertaking the Audit that the Authority prepared and submitted the Project Financial Statements just in time to enable the Auditors carry out the Audit. This quick response therefore did not delay the commencement and completion of audit exercise and affect the completion of audit work.</p> <p>The Management would like to further reiterate that the submission was done at the request of the Auditors. This is mainly because the donor had already carried a project close out audit for the entire project and the issue closed.</p>		
<p>2 Acquisition of Non-Financial Assets</p>	<p>2.1 Irregularities in Procurement of Laptops The Statement of receipts and payments as disclosed in Note 4 to the financial statements reflects an amount of Kshs. 7,843,131 in respect to acquisition of non-financial assets which includes Kshs. 277,713 relating to purchase of office furniture and general equipment which further includes Kshs. 248,345 which was paid to two service providers for supply of laptops. However, the laptops were delivered on 22 June, 2021 but the inspection and acceptance were carried out on 15 July, 2021 which is twenty-three (23) days after delivery. This is contrary to Section 48 (3)(a) of the Public Procurement and Asset</p>	<p>The Management notes the observation and would like to reiterate that the inspection and acceptance committee inspected the Laptops within a reasonable time frame. This is mainly because some of the members of the Inspection and Acceptance Committee had other work-related engagements when the laptops were received on the 22nd of June 2021. It was therefore not possible to immediately inspect the laptops upon receipt as suggested. The Management further confirms that as a requirement, the receiving officer has to confirm the goods are per specifications provided and thus there is no risk of Receipt and custody of goods that do not</p>	<p>Resolved</p>	<p>N/A</p>

NEMA Green Growth & Employment Thematic Programme (GGEP)

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	<p>Disposal Act, 2015 which states that the Inspection and Acceptance committee shall immediately after the delivery of the goods, works or services inspect and where necessary, test the goods received. In the circumstances, the Project Management was in breach of the Law.</p>	<p>meet user department and the entity specifications. The officer has to give a reason for receipt of the goods as in this case committed himself that they were genuine products and supplied as per specifications which was affirmed by the Acceptance Committee.</p>		
<p>2.2 Irregularities in Procurement of Refurbishment of Buildings</p>	<p>The statement of receipts and payments as disclosed in Note 4 to the financial statements reflects an amount of Kshs.7,843,131, included in the balance is Kshs.7,565,418 relating to refurbishment of buildings. However, the ad hoc opening committee and evaluation committee were not appointed in writing by the Accounting officer. This is contrary to Section 91(2)(a) and 3 of the Public Procurement and Asset Disposal Regulations, 2020 which states that the Accounting Officer or such other person delegated in writing by that Accounting Officer shall, and for the purposes of the procurement process, appoint an ad hoc opening committee in accordance with section 78 of the Act and the ad hoc evaluation committee shall carry out the evaluation in accordance with the Act and these Regulations. In the circumstances, the Project Management was in breach of the law.</p>	<p>The Authority was guided by the provisions of the Public Procurement and Asset Disposal Act 2015 Sub-section 105 and 106 on the procedure of request for Quotations. Hence, the suppliers selected were of the required experience and skills and successful quotations were the ones with the lowest prices and met the requirements set out in the request for quotations. With this in mind, there was no official appointment of an ad hoc opening committee and evaluation committee since the provisions of Public Procurement Act did not require such. As per your guidance on the change in regulations that requires that quotations be opened by an officially appointed ad hoc opening committee and evaluated by an evaluation committee, the Management takes cognizance of this fact and going forward will adopt the recommendation in its operations.</p>	<p>Resolved</p>	<p>N/A</p>

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Mamo B. Mamo, EBS
Director General



.....
Obadiah Mungai
Project Coordinator

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Annex 2: Variance explanations - Comparative Budget and Actual amounts for FY 2022-2023


	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government Entities B/D	-	-	-	0%	
Proceeds from foreign grants B/D	-	-	-	0%	All amount Budgeted for received
Total Receipts	-	-			
Payments					
Purchase of goods and services	-	-	-	0%	Project ended on 30th June 2021
Acquisition of non-financial assets	-	-	-	0%	Project ended on 30th June 2021
Other Payments	-	7,455	(7,455)	-1%	The Amount is Bank Charges incurred by Auditors requesting Bank Statements assigned to carry out a comprehensive Audit of the Project
Total payments	-	7,455			

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 Annex 3: Reconciliation of inter-entiti transfers

Project Name:			
Break down of transfers from the Ministry of Environment and Forestry FY 2022-2023			
A. GRANT	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	-	-	
Total		-	

No amount was received during the Financial year.

The above schedule has been communicated to and reconciled with the Ministry of Environment and Forestry

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Obadiah Mungai
Project Coordinator

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Head of Accounting Unit
Ministry of Environment and Forestry

*NEMA Green Growth & Employment Thematic Programme (GGEP)
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Annex 4a: Analysis of Pending Bills

The Project ended in June 2021 and given an allowance to pay pending bills until 31st December 2021. The Project therefore has no pending bills.

Supplier of Goods or Services	PV No.	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
Supply of goods		a	b	c		d=a-c	
Sub-Total		-		-	-	-	
Supply of services							
Sub-Total		-		-	-	-	
Construction							
Sub-Total		-		-	-	-	
Grand Total		-		-	-	-	

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Annex 4b: Analysis of Pending: Staff Bills

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2021/22	Comments
Permanent Employees Management	-			-		-	
Sub-Total						-	
Permanent Employees - Others						-	
Sub-Total		-				-	
Grand Total		-				-	

*NEMA Green Growth & Employment Thematic Programme (GGEP)
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Annex 4c: Analysis of other Pending Payables

There are no other pending Bills

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Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022/23	*Purchases/Additions in the Year (KShs) 2022/23	**Disposals in the Year (KShs) 2022/23	Closing Cost (KShs) 2023
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Buildings and structures	42,597,718	-	-	42,597,718
Transport equipment	7,632,966	-	-	7,632,966
Office equipment, furniture and fittings	44,068,079	-	-	44,068,079
Total	94,298,763	-	-	94,298,763

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Annex 6: Contingent Liabilities Register

The Project does not have any Contingent Liabilities

	Nature of contingent liability	Remarks
1		

Annex 7: Reporting of Climate Relevant Expenditures

The Project does not have any Climate Relevant Expenditures

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

Annex 8: Reporting Disaster Management Expenditure

The Project does not have any Disaster Management Expenditures

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. Bank Reconciliations statement as at 30th June 2023

**NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY
KCB GGECF PROJECT BANK RECONCILIATION**

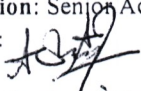
A/C NO 1204171068
AS AT 30TH JUNE 2023

Summary

		Amount in Kshs.	Amount in Kshs.
	Balance As Per Bank Statement		1,182,585.00
	Less:		
1	Payments in Cashbook not in Bank statement		-
2	Receipts in Bank Statement not in cashbook		-
	Add:		
3	Payments in Bank statement not in Cash book		-
4	Receipts in Cashbook not in Bank statement		-
			1,182,585.00
	Balance as per Cashbook balance		1,182,585.00
	Difference		-

Prepared By: Alphonse O. Omollo


Designation: Senior Accountant

Signature: 

Date 5/ JULY 2023

Checked By: James Modi

Designation: Senior Principal Accountant

Signature: 

Date 5/ 07/ 2023

