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REPORT

THE NATIONAL ASSEMBLY

DATE: 02 MAR 2022

DAY: WEDNESDAY

TABLED BY:

DEPUTY MAJORITY WHIP

OF

HON. MADUKA MADORE

THE TABLE:

SAMUEL KALAMA

THE AUDITOR-GENERAL

ON

**GCF PROJECT PREPARATION FACILITY:
“DEVOLVED CLIMATE CHANGE
GOVERNANCE TO STRENGTHEN
RESILIENCE OF COMMUNITIES IN
TARGETED COUNTIES”
(CREDIT NO.KEN-PPF-010)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**NATIONAL ENVIRONMENT MANAGEMENT
AUTHORITY**



Programme Name: NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties”

Implementing Entity: National Environment Management Authority

PROJECT GRANT/CREDIT NUMBER: KEN-PPF-010

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties

Reports and Financial Statements

For the financial year ended June 30, 2021

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: NEMA GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities in target counties”

Objective: To build a devolved governance structure for Kenya to enable vulnerable communities’ greater ownership and access to climate finance for adaptation investments to build resilience and adaptive capacity to climate change.

Address: The project headquarters offices are:

Eland House

Popo Road, off Mombasa Road

Nairobi, Kenya

The address of its registered office is:

P.O. Box 67839-00200

NAIROBI

Contacts: The following are the project contacts

Director General

National Environment Management Authority

Po Box 67839 00200

Email; dgnema@nema.go.ke

&

Wangare Kirumba,

Programme coordinator

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Telephone: (254) 712815514

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NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

| | |
|-----------------------------|---|
| Project Start Date: | 26 th June 2019 |
| Project End Date: | Initial project end date was 26 April 2020 The project end date after a 6 months No Cost Extension is 26 October 2020 and further no cost extension to February 2022 |
| Project Coordinator: | Ms. Wangare Kirumba |
| Project Sponsor: | Green Climate Fund |
| Grant Management | United Nations Office for Project Services (UNOPS) |

1.3 Project Overview

| | |
|--|--|
| Line Ministry/State Department of the project | The project is under the supervision of the National Treasury as the National Designated Authority under the Green Climate Fund; and the Ministry of Environment and Forestry, the Line ministry of the Accredited Entity, NEMA. |
| Project number | KEN-PPF-010 |
| Strategic goals of the project | To enhance the resilience and adaptive capacity of vulnerable communities to climate shocks in targeted Counties, under a devolved governance structure. |
| Achievement of strategic goals | During the reporting period the KEN-PPF-010 -NEMA – “Devolved climate change governance to strengthen resilience of communities' in target counties”, achieved the following: <ol style="list-style-type: none">1. Four (4) consultancies Procured, contracted, and commenced as below;<ol style="list-style-type: none">a. Development of Environmental and Social Management Framework; Gender Analysis and Associated Gender Action Planb. Due Diligence and Capacity Assessment of Potential Implementing Entities; And Development of Mechanism for Partnering with |

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| | |
|---|---|
| | <p>Local NGOs, Civil Society, and County Governments.</p> <ul style="list-style-type: none"> c. Undertaking of Project Feasibility Studies in line with GCF Requirements. d. Development A Green Climate Funding Proposal in line with GCF Requirements <p>2. Four (4) stakeholder workshops have been conducted in the target counties i.e. Narok, TharakaNithi, Baringo and Isiolo</p> <p>3. Preliminary Adaptation investment priorities and sites identified during the stakeholder workshops;</p> <p>4. Three of the four consultancies have submitted first draft reports for review. These reports arise from the stakeholder consultations that have taken place</p> |
| <p>Other important background information of the project</p> | <p>NEMA as a Direct Access Entity is responsible to lead the implementation of the PPF grant. NEMA will be responsible for the overall management and supervision of each of the funded activity areas in line with its own internal rules, policies and procedures. Specifically, NEMA will be responsible for the administration of the grant in accordance with GCF’s Operational Polices and Guidelines as well as NEMA’s own standards and procedures</p> <p>NEMA will also manage the day-to-day execution of the activities outlined in the PPF. This includes developing all relevant terms of reference, procuring the services required, selecting appropriate firms and/or consultants, supervising and monitoring the contracting of firms and consultants, providing inputs and support to firms and consultants to ensure quality results and the completion of all activities in a timely manner.</p> <p>The project will focus on interventions in the water sector through targeted investments. The Preparation support will be used to finance:</p> <ul style="list-style-type: none"> (i) The identification and selection of priority adaptation investments in targeted counties through extensive stakeholder consultations; (ii) The required engineering studies and technical assessments to design the identified adaptation investments; (iii) The identification and capacity assessment of potential implementing partners at the local-level; and (iv) The required studies and plans for the Funding Proposal including – a feasibility study; environmental and impact assessment (ESIA) and associated Environmental Management Plan (EMP), gender analysis |

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties

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| | |
|---|--|
| | and gender action plan; and financial model and economic analysis. |
| Current situation that the project was formed to intervene | The adverse impacts of climate change have led Kenya to enact an overarching Climate Change Act (2016), which puts into place structures to coordinate climate change activities from the national to the county levels. County governments remain key agents in bringing transformation of communities to enhance their resilience and ensure sustainable development. Still, vulnerability to climate change is quite high and will require a systematic process to reduce the impacts of climate change. This project develops a proposal for the target counties aimed at building community resilience to climate shocks by enabling direct access to climate finance at the sub-national level (county). |
| Project duration | The project started on 26. 06. 2019, and is expected to run until 25/02/2022 |

**NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.4 Bankers

The following are the bankers for the current year:

Kenya Commercial Bank Ltd (KCB)

Bank Details:

Account Name: NEMA Adaptation Fund Kshs Account

Account No. 1218639164

Kenya Commercial Bank Ltd (KCB)

Gateway House Branch

P.O. Box 27618-00506, Nairobi

Kenya

1.5 Auditors

The project is audited by:

Auditor General

Office of the Auditor General

P .O. Box 30084 – 00100, Nairobi

Kenya

1.6 Roles and Responsibilities

List of officers involved with the project including the project manager, their positions and their roles.

| Names | Title designation | Key qualification | Responsibilities |
|---------------------|-----------------------------------|---|--|
| Mamo Boru Mamo | Director General | Doctor of Philosophy | Overall programme direction and leadership |
| Mr. Kennedy Ochuka | Director Finance & Administration | Doctor of Philosophy-on going, MBA,Bcom,CPA (K) | Overall programme financial management |
| Ms. Wangare Kirumba | NIE Coordinator (Project Manager) | Masters Environmental Planning and | Overall Programme Coordination |

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| | | | |
|------------------|---------------------------------|--|--|
| | | Management | |
| Mr. John Wafula | Deputy NIE Coordinator | Masters Environmental Planning Management | Program management |
| Ms Sarah Muthoni | Knowledge Management Officer | Masters Community Development | Knowledge management |
| Ms. Ann Gateru | Program Officer | Masters Project Management | Support program management |
| Mr. Peter Obiere | NIE Accountant | MBM, BBM, CPA(K) | Accounting and Financial Management |

1.7 Funding summary

The Project was initially for a duration of one year from 26th June 2019 to 26th October 2020 with an approved budget of USD 371,200 equivalent to Kshs. 37,120,000.00. However, due to COVID 19 pandemic the donor has granted a no cost extension to February 2022. The Green Climate Fund has disbursed USD 352,640 equivalent to Kshs 34,999,147.00, being the first tranche.

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

| Source of funds | Donor Commitment- | Amount received to date – 30/6/2021 | | Undrawn balance to date |
|--------------------------------|--------------------|-------------------------------------|--------------------|--------------------------|
| | Donor currency | Kshs | Donor currency | Kshs |
| (A) | (A') | (B) | (A)-(B) | (A')-(B') |
| (i) Grant | | | | |
| Green Climate Fund Secretariat | USD 371,200 | Kshs 37,120,000 | USD 352,640 | Kshs34,999,147.90 |
| Total | USD 371,200 | Kshs 37,120,000 | USD 352,640 | Kshs34,999,147.90 |
| | | | USD 18,560 | Ksh 1,856,000 |
| | | | USD 18,560 | Ksh 1,856,000 |

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

B. Application of Funds

| | | | | | |
|--------------------------------|----------------|----------------------|------------------|----------------|-------------------|
| | | | | | |
| (i) Grant | | | | | |
| Green Climate Fund Secretariat | 352,640 | 34,999,147.90 | 3,611,162 | 316,255 | 31,387,985 |
| Total | 352,640 | 34,999,147.90 | 3,611,162 | 316,255 | 31,387,985 |

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.8 Summary of Overall Project Performance:

The Project was initially for a duration of one year from 26th June 2019 to 26th October 2020 with an approved budget of USD **371,200** equivalent to Kshs. 37,120,000. However, due to COVID 19 pandemic the donor has granted a no cost extension to February 2022. The Green Climate Fund has disbursed USD **352,640** equivalent to Kshs 34,999,147 since the Project’s commencement, NEMA has spent Kshs 3,611,162 representing an absorption rate of 10% with the following achievements as tabulated below. The project procured consultants to kick start the project activities in the month of August 2020.

During this reporting period the main achievements are as follows:

During the reporting period the KEN-PPF-010 -NEMA – “Devolved climate change governance to strengthen resilience of communities' in target counties”, achieved the following:

1. Three (3) No cost extensions sought and granted as below;
 - Amendment No.1 - April to October 2020
 - Amendment No 2 – October 2020 to April 2021
 - Amendment No 3 – April 2021 to February 2022
2. Four (4) consultancies Procured, contracted, and commenced as below;
 - a. Development of Environmental and Social Management Framework; Gender Analysis and Associated Gender Action Plan
 - b. Due Diligence and Capacity Assessment of Potential Implementing Entities; And Development of Mechanism for Partnering with Local NGOs, Civil Society, and County Governments.
 - c. Undertaking of Project Feasibility Studies in line with GCF Requirements.
 - d. Development a Green Climate Funding Proposal in line with GCF Requirements
3. Consultations with the proposed executing entity – National Drought Management Authority (NDMA) carried out
4. Inception meetings held with all the consultants
5. Four (4) stakeholder workshops have been conducted in the target counties i.e. Narok, TharakaNithi, Baringo and Isiolo
 - Identification and Mobilisation of stakeholders were done at the County Level with coordination by relevant NEMA county offices. The representations included stakeholders from the following sectors

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- County Government
- Non-governmental Organisations
- Development Agencies
- Community Groups

- The above representation was tailored to meet gender, indigenous Groups and other marginalized groups participation.

- The County Government representatives included heads of as water, forestry, energy, wildlife, environment among others.

6. Preliminary Adaptation investment priorities and sites identified during the stakeholder workshops; During the stakeholder workshops in the 4 counties, three main thematic areas identified were;

- Water resources management,
- Livelihoods (pastoralism,
- Agriculture, food security)
- Environment/ conservation.

The Cross cutting themes identified were Disaster risk reduction, capacity building & policy development.

7. Three of the four consultancies have submitted first draft reports for review. These reports arise from the stakeholder consultations that have taken place

1.9 Summary of Project Compliance:

The GCF bank account has not been opened. NEMA is still following up the approval for opening the bank account, with the National Treasury.

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2. STATEMENT OF PERFORMANCE AGAINST PROJECT’S PREDETRMINED OBJECTIVES

| No. | Project | Objective | Outcome | Indicator | Performance |
|-----|---|---|--|---|---|
| 1 | GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties | 1. To build a devolved governance structure for Kenya to enable vulnerable communities’ greater ownership and access to climate finance for adaptation investments to build resilience and adaptive capacity to climate change. | A GCF funding proposal developed and submitted to Green Climate Fund for funding | 1 Funding proposal document and requisite annexes developed | In FY 2020/2021; 4 consultancies were awarded to develop the Funding proposals and on course 4 stakeholder workshops were conducted to have a community led identification of adaptation investment |

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties

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3. CORPORATE SOCIAL RESPONSIBILITY/SUSTAINABILITY REPORTING

Social and environmental responsibilities are an integral part of the Authority’s practices. The Authority has over the years strived to mainstream environmental conservation in the development of the country so as ensure the sustainable development of the country. NEMA has 2 GCF readiness grants, namely “Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties” and “Readiness and Preparatory Support - NEMA Capacity Strengthening programme towards accessing climate finance from Green Climate Fund”. The grants are for the development of the funding proposal and enhancing NEMA’s preparedness as an Accredited Entity to the GCF respectively.

Sustainability strategy and profile

NEMA is in the process of addressing its accreditation conditions which relate to development of an Environment Social Management System and Gender processes towards building requisite capacity and readiness at NEMA for GCF programming and implementation. Additionally, NEMA is developing a funding proposal geared towards enhancing the resilience and adaptive capacity of vulnerable communities to climate shocks in 4 target Counties, under a devolved governance structure. These readiness initiatives will be the building blocks towards developing a pipeline of bankable climate change projects for funding.

Environmental performance

NEMA is developing an Environment Social Management System to guide its processes and procedures. All the programmes under development will adhere to the highest level of compliance with the stipulated environment and social safeguards by the Kenya national laws. All projects will be subjected to a screening process to ensure the correct assessment of the potential environment and social impacts in undertaken before project commencement.

Employee Welfare

NEMA has a human resources 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.

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Community Engagements

Extensive stakeholder engagement has been employed in the identification of the adaptation investments for funding. The project under development has engaged the communities, both as decision makers and beneficiaries.

Market place practices

Access to Government Procurement Opportunities (AGPO): The Authority adheres to the Presidential directive on Access to Government Procurement opportunities (AGPO) which includes youth, women and PWDs as individuals or in organized groups.

The Authority will endeavour to collaborate with various organizations to enhance environment education with various target groups.

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4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Director General and the Project Coordinator for **GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties** 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, 2021. 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 **GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties** 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 **GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties** 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 period ended June 30, 2021, and of the Project’s financial position as at that date. The Director General and Project Coordinator the **GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties** further confirm the completeness of the accounting records maintained for the Project, which have been

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
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For the financial year ended June 30, 2021

relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

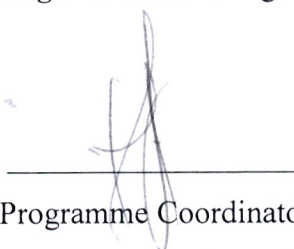
The Director General and the Project Coordinator for **GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing 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 Director General and the Project Coordinator for the **GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties** Programme on 30th September 2021 and signed by them.



Director General
MAMO B. MAMO



Programme Coordinator
WANGARE KIRUMBA



Director Finance & Administration
KENNEDY OCHUKA
ICPAK Member Number 3872

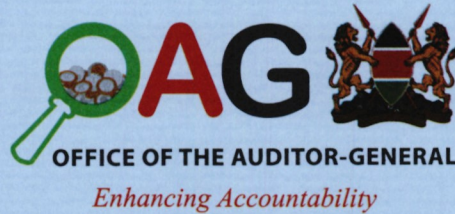
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NEMA-GCCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target countries

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For the financial year ended June 30, 2021***

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON GCF PROJECT PREPARATION FACILITY: “DEVOLVED CLIMATE CHANGE GOVERNANCE TO STRENGTHEN RESILIENCE OF COMMUNITIES IN TARGETED COUNTIES” (CREDIT NO.KEN-PPF-010) FOR THE YEAR ENDED 30 JUNE, 2021 - 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 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 control, 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,

Report of the Auditor-General on GCF Project Preparation Facility: “Devolved Climate Change Governance to Strengthen Resilience of Communities in Targeted Counties” (Credit No.KEN-PPF-010) for the year ended 30 June, 2021 - National Environment Management Authority

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 GCF Project Preparation Facility: “Devolved Climate Change Governance to Strengthen Resilience of Communities in Targeted Counties” (Credit No.KEN-PPF-010) for the year ended 30 June, 2021 set out on pages 2 to 18, which comprise the statement of financial assets as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of comparative 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 the GCF Project Preparation Facility: “Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties” (Credit No.KEN-PPF-010) as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Project Cooperation Agreement No KEN-PPF-010 dated 21 May, 2019 between the Government of Kenya and the United Nations Office for Project Services (UNOPS) and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the GCF Project Preparation Facility: “Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties” Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of comparative budget and actual amount reflects final receipts budget and actual on comparable basis of Kshs. 34,265,538 respectively. However, the Project spent Kshs. 2,877,553 against an approved budget of Kshs.34,265,538 resulting to an under-expenditure of Kshs. 31,387,985 or 92% of the budget. The underperformance affected the planned activities and may have impacted negatively on service delivery to the stakeholders of the project.

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

Basis for Conclusion

Failure to Open Project Bank Account

The project Management did not open a separate bank account as required by Section 74(1) where the Public Finance Management Regulations, 2015 states that for the purpose of disbursement of project funds, there shall be opened and maintained a project account for every project at Central Bank of Kenya unless it is exempted by the Cabinet Secretary, in writing, into which all funds shall be kept. The Act further states that, such an account shall be known by the name of the project for which it is opened, and each project shall maintain only one bank account. The Management did not obtain authority to open a project account but deposited the project funds in an existing project account for Adaptation Fund A/c No.1218639164 contrary to the requirements of the law.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of the 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 Project's ability 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 project or 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 the 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 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 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 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 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

30 November, 2021

Report of the Auditor-General on GCF Project Preparation Facility: "Devolved Climate Change Governance to Strengthen Resilience of Communities in Targeted Counties" (Credit No.KEN-PPF-010) for the year ended 30 June, 2021 - National Environment Management Authority

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

| Note | 2020/2021 | | 2019/2020 | | Cumulative to-date (From inception) | |
|---|--|--|---|--|-------------------------------------|-----------------|
| | Receipts and payments controlled by the entity KShs | Payments made by third parties KShs | Receipts and payment controlled by the entity KShs | Payments made by third parties KShs | | Total KShs |
| RECEIPTS | | | | | | |
| 1 | | | | | | |
| Proceeds from domestic and foreign grants | - | - | 34,999,147 | - | 34,999,147 | 352,640 |
| TOTAL RECEIPTS | - | - | 34,999,147 | - | 34,999,147 | 352,640 |
| PAYMENTS | | | | | | |
| 2 | | | | | | |
| Purchase of goods and services | (2,877,553) | - | (733,609) | - | (733,609) | (36,385) |
| TOTAL PAYMENTS SURPLUS/ (DEFICIT) | (2,877,553) | - | (733,609) | - | (733,609) | (36,385) |
| | (2,877,553) | - | 34,265,538 | - | 31,387,985 | 316,255 |

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

NEMA-GCF Project Preparation Facility: "Devolved climate change governance to strengthen resilience of communities' in target counties

***Reports and Financial Statements
For the financial year ended June 30, 2021***



Director General

Name: MAMO B. MAMO



Project Coordinator

Name: WANGARE KIRUMBA



Director Finance & Administration

Name: KENNEDY OCHUKA

ICPAK Member Number: 3872

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties


Reports and Financial Statements

For the financial year ended June 30, 2021

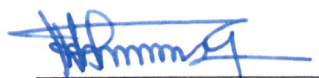
7.STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

| | Note | 2020-2021 | | 2019-2020 | |
|--|------|-------------------|----------------|-------------------|----------------|
| | | KShs | USD | KShs | USD |
| FINANCIAL ASSETS | | | | | |
| Cash and Cash Equivalents | | | | | |
| Bank Balances | 3 | 31,387,985 | 316,255 | 34,265,538 | 345,248 |
| Total Cash and Cash Equivalents | | 31,387,985 | 316,255 | 34,265,538 | 345,248 |
| TOTAL FINANCIAL ASSETS | | 31,387,985 | 316,255 | 34,265,538 | 345,248 |
| REPRESENTED BY | | | | | |
| Fund balance b/fwd | 4 | 34,265,538 | 345,248 | - | - |
| Surplus/(Deficit) for the year | | (2,877,553) | (28,993) | 34,265,538 | 345,248 |
| NET FINANCIAL POSITION | | 31,387,985 | 316,255 | 34,265,538 | 345,248 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September,2021 and signed by:


 Director General
 Date 29/11/2021


 Project Coordinator
 Date 29.11.2021


 Director Finance & Administration
 Date 29.11.2021
 ICPAK Member No.3872

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
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For the financial year ended June 30, 2021

8.STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2021

| | Note | 2020-2021 | | 2019-2020 | |
|--|------|--------------------|-----------------|-------------------|----------------|
| | | KShs | USD | KShs | USD |
| CASHFLOW FROM OPERATING ACTIVITIES | | | | | |
| Receipts from operating activities | | | | | |
| Proceeds from domestic and foreign grants | 1 | - | - | 34,999,147 | 352,640 |
| Payments from operating activities | | | | | |
| Purchase of goods and services | 2 | (2,877,553) | (28,993) | (733,609) | (7,392) |
| Net cash flow from operating activities | | (2,877,553) | (28,993) | (733,609) | (7,392) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | (2,877,553) | (28,993) | (733,609) | (7,392) |
| Cash and cash equivalent at BEGINNING of the year | | 34,265,538 | 345,248 | - | - |
| Cash and cash equivalent at END of the year | 3 | 31,387,985 | 316,255 | 34,265,538 | 345,248 |

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 30th September, 2021 and signed by:



Director General

Date 29/11/2021



Project Coordinator

Date

29.11.2021



Director Finance & Administration

Date 29.11.2021

ICPAK Member No.3872

NEMA-GCF Project Preparation Facility: "Devolved climate change governance to strengthen resilience of communities' in target counties

Reports and Financial Statements
For the financial year ended June 30, 2021

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

| 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 | | | | | | |
| Proceeds from domestic and foreign grants (Balance b/f) | 34,265,538 | - | 34,265,538 | 34,265,538 | - | 100% |
| Total Receipts | 34,265,538 | - | 34,265,538 | 34,265,538 | | 100% |
| Payments | | | | | | |
| Stakeholder consultations | 10,445,975 | | 10,445,975 | 2,141,500 | 8,304,475 | 20.5% |
| Comprehensive feasibility study | 9,924,779 | | 9,924,779 | - | 9,924,779 | - |
| Due diligence & capacity building of potential implementing entities | 1,091,728 | | 1,091,728 | 430,672 | 661,056 | 39.4% |
| Mechanisms for partnering with local NGOs, civil societies and county Governments | 694,734 | | 694,734 | 305,381 | 389,353 | 44% |
| Preparation of ESIA | 6,451,106 | | 6,451,106 | - | 6,451,106 | - |
| Preparation of gender analysis and associated gender action plan | 1,488,716 | | 1,488,716 | - | 1,488,716 | - |
| Draft funding proposal and associated Annexes | 4,168,500 | | 4,168,500 | - | 4,168,500 | - |
| Total Payments | 34,265,538 | | 34,265,538 | 2,877,553 | 31,387,985 | 8.4% |

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


Director General

Date 29/11/2021


Project Coordinator

Date 29.11.2021


Director Finance & Administration

Date 29.11.2021

**NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target countries
Reports and Financial Statements
For the financial year ended June 30, 2021**

ICPAKMember-No.3872



NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
Reports and Financial Statements
For the financial year ended June 30, 2021

10.SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 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.

10.3 Reporting entity

The financial statements are for GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties under National Environment Management Authority. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3.1 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. The same has been translated to USD for ease of understanding by the donor

10.4 Significant Accounting Policies

a) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

i) Transfers from the Exchequer

Transfer from Exchequer is be 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.

ii) External Assistance

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

b) 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.

**NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
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For the financial year ended June 30, 2021**

Significant Accounting Policies (Continued)

c) 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

d) Recognition of payments

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

i) 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.

ii) 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.

Significant Accounting Policies (Continued)

e) 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.

f) 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.

g) Accounts receivable

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.

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
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For the financial year ended June 30, 2021

Significant Accounting Policies (Continued)

h) 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’ items to provide a sense of the overall net cash position of the Project at the end of the year. 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.

i) 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.

j) 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

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transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

k) 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.

l) 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, 2021.

m) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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For the financial year ended June 30, 2021

10. NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2021 no grants were received. Grants received from donor in the previous financial year is 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 | |
|---|---------------|-----------------------------------|-------------------------|-----------------------------------|-------------------------|----------------------|-------------------|
| | | | | | | 2020/21 | 2019/20 |
| | | | KShs | KShs | KShs | KShs | KShs |
| Grants Received from Multilateral Donors (International Organizations) | | | | | | | |
| Green Climate Fund Secretariat | 25/10/2019 | | | | | | 34,999,147 |
| Grants Received from Local Individuals and organizations | | | | | | | |
| Insert name of individual or local organization | | | | | | | |
| Total | | | | | | | 34,999,147 |

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties

Reports and Financial Statements

For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PURCHASE OF GOODS AND SERVICES

| | FY 2020/21 | | | FY 2019/20 | Cumulative to- date |
|---|-------------------------------------|--------------------------------|------------------|----------------|---------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | | |
| Domestic travel and subsistence | 2,141,500 | | 2,141,500 | 254,800 | 2,396,300 |
| Printing, advertising and – information supplies & services | | | | 407,121 | 407,121 |
| Hospitality supplies and services | 305,381 | | 305,381 | 71,689 | 377,070 |
| Specialized materials and services | 430,672 | | 430,672 | - | 430,672 |
| Total | 2,877,553 | | 2,877,553 | 733,609 | 3,611,162 |

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties
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For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. CASH AND CASH EQUIVALENTS

| | 2020/21 | 2019/20 |
|--|--------------------------|--------------------------|
| | KShs | KShs |
| Bank accounts (A/c No.1165595192/1218639164) | 31,387,985 | 34,265,538 |
| Total | <u>31,387,985</u> | <u>34,265,538</u> |

4. FUND BALANCE BROUGHT FORWARD

| | 2019/20 | 2018/19 |
|---------------|-------------------|----------|
| | KShs | KShs |
| Bank accounts | 34,265,538 | - |
| Total | 34,265,538 | - |

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5.PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR’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) |
|--|---|---|--|--|
| NEMA/229/ ADP FUND/2019 /2020(25) | <p>Project Bank Account Regulation 76(1) of Public Finance Management (National Government) Regulations, 2015 states that the purpose of disbursement of Projects funds, there shall be opened and maintained a Project account for every Project at the Central Bank of Kenya unless its exempted by the Cabinet Secretary, in writing, into which all funds shall be kept. The Act further states that, such an account shall be in the name Project for which it is opened and each project shall maintain only one bank account. However, Management did not get authority to open Project bank account but deposited the Project funds in an existing account for Adaptation Fund A/c No. 1218639164 contrary to the requirements of the law.</p> | <p>NEMA is still following up on the authority to open the GCF bank account with the National Treasury.</p> | <p>Not Resolved</p> | <p>30/06/22</p> |

NEMA-GCF Project Preparation Facility: "Devolved climate change governance to strengthen resilience of communities' in target counties

Reports and Financial Statements

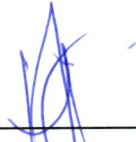
For the financial year ended June 30, 2021



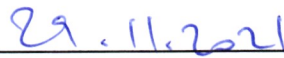
Director General



Date



Project Coordinator



Date

NEMA-GCF Project Preparation Facility: “Devolved climate change governance to strengthen resilience of communities’ in target counties

Reports and Financial Statements For the financial year ended June 30, 2021

4. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

| | 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 | | | | | |
| Proceeds from domestic and foreign grants (Balance b/f) | 34,265,538 | 2,877,553 | 31,387,985 | 8.4% | The initial project involves a lot of trainings and stakeholder engagements and due to COVID 19 pandemic the trainings couldn't be undertaken |
| Total Receipts | 34,265,538 | 2,877,553 | 31,387,985 | 8.4% | |
| Payments | | | | | |
| Stakeholder consultations | 10,445,975 | 2,141,500 | 8,304,475 | 20.5% | COVID 19 pandemic hindered the trainings |
| Comprehensive feasibility study | 9,924,779 | - | 9,924,779 | - | COVID 19 pandemic hindered the trainings |
| Due diligence & capacity building of potential implementing entities | 1,091,728 | 430,672 | 661,056 | 39.4% | COVID 19 pandemic hindered the trainings |
| Mechanisms for partnering with local NGOs, civil societies and county Governments | 694,734 | 305,381 | 389,353 | 44% | COVID 19 pandemic hindered the trainings |
| Preparation of ESIA | 6,451,106 | - | 6,451,106 | - | COVID 19 pandemic hindered the trainings |
| Preparation of gender analysis and associated gender action plan | 1,488,716 | - | 1,488,716 | - | COVID 19 pandemic hindered the trainings |
| Draft funding proposal and associated Annexes | 4,168,500 | - | 4,168,500 | - | COVID 19 pandemic hindered the trainings |

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| | | | | | |
|----------------|------------|-----------|------------|------|--|
| Total Payments | 34,265,538 | 2,877,553 | 31,387,985 | 8.4% | COVID 19 pandemic hindered the trainings |
|----------------|------------|-----------|------------|------|--|

