



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

Assessment of the Management of Green Schools and Commercial Tree Growing Programme



Ministry of Environment, Natural Resources and
Regional Development Authorities

JULY 2017



Vision

Effective accountability in the management of public resources and service delivery.

Mission

Audit and report to stakeholders on the fairness, effectiveness and lawfulness in the management of public resources for the benefit of the Kenyan People.

Core Values

Independence

Integrity

Professionalism

Innovation

Team Spirit

Motto

Enhancing Accountability

Foreword

I am pleased to publish and publicize this performance audit report which assessed the management of Implementation of the Green Schools and Commercial Tree Growing Programme by the Ministry of Environmental, Natural Resources and Regional Development Authorities. My Office carried out the audit under the mandate conferred to me by the Public Audit Act, 2015 Section 36. The Act mandates the Office of the Auditor – General to examine the Economy, Efficiency and Effectiveness with which public money has been expended pursuant to Article 229 of the Constitution.

Performance, financial and continuous audits form the three pillar audit assurance framework that I have established to give focus to the varied and wide scope of the audit work done by my Office. The framework is intended to provide a high level of assurance to stakeholders that public resources are not only correctly disbursed, recorded and accounted for, but that the use of the resources results in positive impacts on the lives of all Kenyans. The main goal of our performance audits is to ensure effective use of public resources and promote services delivery to Kenyans.

The audit has an environmental management perspective on the importance of conserving and upscaling of our forests cover given that current national forest cover is approximately 7% against the 10% constitutional requirement. Our performance audits examine compliance with policies, obligations, laws, regulations and standards, and whether the resources are managed in a sustainable manner. They also examine the economy, efficiency and effectiveness with which public resources have been expended. I am hopeful that corrective action will be taken in line with our recommendations in the report. The recommendations will contribute towards the realization of the provisions of Articles 42, 69, 70 and 71 of our Constitution, which calls for better management of the environment for the benefit of all Kenyans.

The report shall be tabled in Parliament in accordance with Article 229 (7) of the Constitution. I have as required in Section 39 (1) of the Public Audit Act, submitted the original copy of the report to Parliament. In addition, I have remitted copies of the report to the Cabinet Secretary and to the Principal Secretary, Ministry of Environment, Natural Resources and Regional Development Authorities.



FCPA Edward R.O. Ouko, CBS

AUDITOR – GENERAL

5 September 2017



Established tree nursery in one of the schools

Table of Contents

LIST OF TABLES	ii
LIST OF FIGURES	ii
LIST OF PLATES.....	ii
DEFINITION OF TERMS.....	iii
LIST OF ABBREVIATIONS	iv
EXECUTIVE SUMMARY	v
CHAPTER 1: BACKGROUND TO THE AUDIT.....	1
Introduction.....	1
Motivation for the Audit.....	2
CHAPTER 2: DESIGN OF THE AUDIT.....	3
Audit Objective.....	3
Scope of the Audit	3
Methods Used in Gathering Audit Evidence.....	3
Assessment Criteria.....	4
CHAPTER 3: DESCRIPTION OF THE AUDIT AREA.....	7
Administrative Management of the Green School Programme	7
Organizational Structure	7
Process Description for Management of Green Schools Programme Component.....	9
Funding for Green Schools Programme.....	10
CHAPTER 4: FINDINGS OF THE AUDIT	11
A) Poor Planning and Design of the GSP.....	11
a) Cut Down on Budgetary Allocation.....	11
b) Inaccurate Estimation of Commodity Prices	11
B) Non-adherence to Selection Criteria	12
C) Incomplete Implementation of the Green Schools Programme Interventions	13
1. Discrepancies in Procurement, Supplies and Installation for Programme Interventions	13
a) Failure and Delay in Procurement, Supply and Installation of Water Harvesting Infrastructure	13
b) Supply and Delivery of Water Harvesting Infrastructure to Non-Implementing Schools.....	15
c) Suppliers Paid for Goods and Services not Delivered	15
d) Incomplete Establishment of Tree Nursery Infrastructure and Seedling Production.....	17
2. Adequate Protection and Establishment of Woodlots.....	18
3. Non-Comprehensive Capacity Building	19
c) Inaccurate and Non-Comprehensive Reporting on Capacity Building	20

D) Ineffective Programme Management and Coordination	20
a) Inadequate Consultations and Coordination among Key Partners and Stakeholders	20
b) Lack of Coordination between KFS/ MENRRDA and the Contracted Companies	21
c) Lack of a Programme Implementation Manual	21
E) Deficiencies in Monitoring, Evaluation and Reporting	21
a) Failure and Delayed Monitoring and Evaluation	21
b) Misreporting on Implementation of GSP	22
CHAPTER 5: CONCLUSION	23
CHAPTER 6: RECOMMENDATIONS	23
APPENDICES	25
Appendix 1: Documents Reviewed	25
Appendix 2: List of the Varied Staff / Pupils Interviewed	26
Appendix 3: List of Sampled Schools and Sampling Techniques Applied	27
Appendix 4: Selection Criteria for Schools Implementing GSP	29
Appendix 5: List of Implementing Schools against those in the Master List & the Extent of Completeness of the Water Harvesting Intervention in Implementing Schools	30
Appendix 6: Institutional Arrangements for Programme Management and Coordination	31
Appendix 7: Responses by the Ministry to OAG's Audit Findings and Conclusions	32

LIST OF TABLES

Table 1: List of Sampled Schools	3
Table 2: Funding for the Green Schools Programme Component	10
Table 3: Variation in Budgeted Vs Actual Commodity Prices	11
Table 4: Extent of Delivery & Installation of Water Harvesting Infrastructure in Sampled Schools ...	14
Table 5: Extent of Delivery and Installation of Water Harvesting Infrastructure by the different Contractors in Schools	16
Table 6: Level of Tree Nursery Establishment in Sampled Schools	17
Table 7: Status of Woodlot Establishment and Protection in Sampled Schools	18

LIST OF FIGURES

Figure 1: Organization Structure	8
--	---

LIST OF PLATES

Plate 1: Water tank taller than the roof and against gravitational flow. Note: No guttering system installed at Skyline Primary School	14
Plate 2: Lack of shade net and potted seedlings in the Tree Nursery Establishment at Bale Primary School	18

DEFINITION OF TERMS

Conservancy:	Cluster of regions/counties that share a similar broad ecosystem
Contractor:	A person who enters into a procurement contract with a procuring entity
Identified School:	A school proposed for the implementation of Green Schools and Commercial Tree Growing Programme
Implementing School:	A school participating in the activities/interventions of the Green Schools and Commercial Tree Growing Programme
MPESA:	Mobile money transfer system
Procurement:	The acquisition by purchase, rental, lease, hire purchase, license, tenancy, franchise, or by any other contractual means of any type of works, assets, services or goods including livestock or any combination;
Restricted Tendering:	Is a procurement method that limits the request for tenders to a select number of suppliers, contractors or service providers
Selected School:	A school chosen for the implementation of the Green Schools and Commercial Tree Growing Programme
Tree Nursery Infrastructure:	This comprises the seed bed, potting shed, curing tunnel and shade net, it also includes nursery material and equipment
Woodlot:	A segment of a woodland or forest capable of small scale production of forest products e.g. wood fuel saw logs etc.

LIST OF ABBREVIATIONS

ASAL	Arid and Semi-Arid Land
CPIC	County Programme Implementation Committee
CS	Cabinet Secretary
CTGPC	Commercial Tree Growing Programme Component
EC	Ecosystem Conservator
F/Y	Financial Year
GSCTG	Green Schools and Commercial Tree Growing
GSCTGP	Green Schools and Commercial Tree Growing Programme
GSP	Green Schools Programme
HOC	Head of Conservancy
HQ	Head Quarter
IMOC	Inter-Ministerial Oversight Committee
INTOSAI	International Organization of supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
KFS	Kenya Forest Service
KEFRI	Kenya Forestry Research Institute
km	Kilometre
Kshs.	Kenyan Shillings
LPO	Local Purchase Order
MENRRDA	Ministry of Environment, Natural Resources and Regional Development Authorities
MEWNR	Ministry of Environment, Water and Natural Resources
M&E	Monitoring and Evaluation
MoEST	Ministry of Education Science and Technology
PIM	Programme Implementation Manual
PMU	Programme Management Unit
PSC	Programme Steering Committee
USD	United States Dollars

Executive Summary

Introduction

1. This is a performance audit conducted by the Office of the Auditor - General (Kenya) on the management of implementation of the Green Schools and Commercial Tree Growing Programme (GSCTGP) in Kenya by the Ministry of Environment Natural Resources and Regional Development Authorities (MENRRDA) and relevant Key stakeholders. Section 36 of the Public Audit Act, 2015 mandates the Auditor - General to conduct Performance Audits and report to Parliament on the effectiveness in the use of public funds pursuant to Article 229 of the Constitution.
2. Green economy encompasses all activities or actions that help reduce carbon emissions into the atmosphere. Further, it advocates for the efficient use of natural resources and energy while enabling economic growth. It is against this backdrop that the GSCTGP was developed. The goal of the Green Schools and Commercial Tree Growing Programme is to contribute to the increase of forests and tree cover for wealth creation, environmental sustainability and equitable social development
3. The Green Schools and Commercial Tree Growing Programme is an initiative by his Excellency the President of Kenya Hon. Uhuru Kenyatta. It was launched by the president on 7th December 2013 at Michinda Primary School, Nyandarua County which is the model school. The GSCTGP is coordinated by the MENRRDA in collaboration with Ministry of Education, Science and Technology (MoEST). The key implementing government agency of the programme is Kenya Forest Service (KFS). This programme is fully funded by the Kenyan government with technical support by KFS.
4. The Programme comprises the following three (3) components: Green schools; Commercial tree growing; Programme management and coordination. The Green Schools Programme Component encourages growing trees within school compounds as well as inculcating a tree growing culture among students. This is done through the following interventions i) Establishment of woodlots ii) Establishment of tree nursery infrastructure iii) Establishment of water harvesting infrastructure iv) Seedlings and woodlot protection v) Capacity building vi) Provision of Energy saving jikos and alternative energy. A pilot phase was supposed to be undertaken which would target 2,600 schools financial year 2014/15.

Audit Objective

5. The overall audit objective was to “assess the effectiveness of management of the implementation of the Green Schools Programme Component”. The sub-objectives were:
 - i. To assess the planning and design of the programme
 - ii. To establish the extent of implementation of the programme interventions
 - iii. To evaluate the coordination and consultation by key stakeholders
 - iv. To assess the monitoring, evaluation and reporting measures

Audit Scope

6. The audit examined the effectiveness of management of Implementation of the Green Schools Programme Component by the Ministry of Environment, Natural Resources and Regional Development Authorities through the Kenya Forestry Services in Kenyan Public Primary Schools for the financial years 2013/14 and 2014/15.

Methods Used to Gather Audit Evidence

7. The team conducted the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI), Performance Audit Manual and other procedures established by the Office of the Auditor – General, Kenya. The methods used to gather audit evidence are documentary review, interview and physical observation.

Summary of Audit Findings

Poor Planning and Design of the Green Schools Programme

8. There was poor planning for funds that led to inaccurate estimation of commodity prices and also cut down on budgetary allocation. Poor planning for the programme roll out also led to failure to have a pilot phase which targeted 2,600 schools. Instead the MENRRDA planned to immediately roll out the programme to 1500 schools. However, there was continuous scaling down of participating schools from the planned 1500 to 931 to 105 and finally 51 schools for the year 2014/15.
9. There was irregular selection of schools for implementation of GSP due to interference at

the MENRRDA level. 13 of the 51 implementing schools were selected outside the set selection criteria. The irregular selection may have also been caused by interference and lobbying at MENRRDA and inadequate stakeholder collaboration which led to deviation from selection criteria. This has raised concerns on the continuity/sustainability of programme in the given areas as these schools may not own and support the programme.

Incomplete Implementation of the Green Schools Programme Interventions

10. The audit established that only 7 of the 51, or approximately 14% of the implementing schools had completely implemented the Green Schools Programme activities and interventions which are: water harvesting infrastructure; tree nursery and woodlot establishment and protection; and capacity building.
11. There were discrepancies in procurement, supply and installation of programme interventions by MENRRDA which was caused by: (i) failure and delay in procurement, supply and installation of water harvesting infrastructure in 16 implementing schools only (ii) supply and delivery of water harvesting infrastructure to 38 non - implementing schools and (iii) Suppliers being paid for goods and services that were not delivered.
12. There was incomplete establishment of tree nursery infrastructure and seedling production predominantly due to lack of water harvesting facilities. Moreover there were delays by KFS head quarter (HQ) to provide shade nets. Nonetheless, some schools did the best they could by requesting pupils to bring water from home or rivers/springs. It is worth noting that out of the sampled schools one pupil from Kangari and another from Imalaba Primary school had already established tree nurseries at their rural homes
13. Woodlot establishment and protection was the only intervention that was carried out 100% although there are varying degrees of survival rates. With continuous planting and caring of trees in the schools the Green Schools Programme goal will be achieved.
14. Non comprehensive capacity building was as a result of: lack of standardized training curriculum by MENRRDA in conjunction with MoEST; inadequate involvement and participation of pupils; and inaccurate and non- comprehensive reporting on

Ineffective Programme Management and Coordination

15. The importance of a Programme and Coordination Unit is to create an enabling environment for multi-stakeholder participation through partnerships and institutional linkages. The audit established that there was inadequate consultation and coordination among key partners, stakeholders, KFS and MENRRDA, Programme management and coordination committees and contracted companies which led to ineffective programme management and coordination. Inadequate coordination and collaboration among key partners and stakeholders as well as financial constraints resulted in lack of a Programme Implementation Manual (PIM) being developed by MENRRDA. This led to lack of detailed structures of GSP implementation and community interlinkage.

Deficiencies in Monitoring, Evaluation and Reporting

16. The audit established that there was failure and delay in Monitoring and Evaluation (M&E) of the programme due to insufficient funds; challenge of getting Programme Steering Committee (PSC) members together for the monitoring exercise; and time constraints due to competing activities. Deficiencies in M&E led to untimely preventive and corrective measures. There was also misreporting on implementation of GSP that was caused by conflicting information in various reports.

Conclusion

17. The management of the implementation of the Green Schools programme component was unsatisfactory in that:
18. Planning and design of the Green Schools Programme was not comprehensive due to factors of financial constraints and market surveys, a very broad scope for the piloting phase was also adopted.
19. The implementation of GSP did not adhere to the implementation Matrix and roll out into the second phase was in doubt due to budget constraints. Implementation of the programme was marred with challenges resulting primarily from poor procurement of equipment, delivery of services and abuse of power. Similarly, inadequate consultation and collaboration and deviation from school selection criteria negatively affected the implementation of GSP. These lead to an estimated 14% success in complete implementation of the green schools programme interventions by both MENRRD and KFS ultimately led to

untimely preventive and corrective measures and misreporting of the progress of the programme. These factors led to the delay in achievement of the programme objectives and ultimately the programme goal.

Recommendations

21. For purposes of continuity, MENRRDA should consider introducing a budget line exclusively for GSP. Additionally for subsequent phases of the programme, the MENRRDA should select a reasonable number of implementing schools. Based on the lessons learnt, there should be proper budget forecasting and projection for subsequent programme rollout.
22. Controls, checks and balances should be put in place by MENRRDA during the selection and approval process of GSP implementing schools so as to avoid undue influence
23. The MENRRDA should ensure that all the partners and implementing stakeholders are involved and participate in the management of the programme component as this would ensure that a holistic approach is achieved and minimize discrepancies.
24. The MENRRDA should consider combining the water harvesting infrastructure intervention with the other green schools programme interventions to be implemented by the KFS for purposes of monitoring and ease of programme management. The PSC should also ensure implementation of all programme interventions in the selected schools within a given period including water harvesting infrastructure which all other interventions solely rely on
25. During the procurement process for the water harvesting infrastructure, the Supply Chain Department (MENRRDA) should competitively bid and choose from a list of licenced qualified contractors by the government and ensure timely procurement, delivery and installation as well as physical verification of delivery and installation of water harvesting infrastructure before payments.
26. The MoEST in collaboration with the MENRRDA should incorporate the concepts of Green Schools into the existing curriculum so as to enhance capacity building, tree growing culture and pupils' involvement and participation.
27. To avoid misreporting, conflicting progress reports and irregular monitoring of the programme, it evaluation and reporting system.



Official launch of the programme

CHAPTER 1

1.0 BACKGROUND TO THE AUDIT

Introduction

1.1 This is a performance audit conducted by the Office of the Auditor – General on the management of implementation of the Green Schools and Commercial Tree Growing Programme (GSCTGP) in Kenya by the Ministry of Environment Natural Resources and Regional Development (MENRRDA) and relevant Key stakeholders. Section 36 of the Public Audit Act, 2015 mandates the Auditor - General to conduct Performance Audits and report to Parliament on the effectiveness in the use of public funds pursuant to Article 229 of the Constitution.

1.2 Kenya's current forest cover is approximately 7%³ of the land area (4.04 Million Hectares³) of the country which is below the constitutional requirement of 10%. Forests rank high as the Kenya's natural asset due to their environmental, life supporting functions, and the provision of diverse goods and services. Forests comprise the country's water towers and catchments, where over 75% of the country's renewable surface water originates³. Forests also support most productive and service sectors in the country, particularly agriculture, fisheries, livestock, energy, wildlife, water, tourism, trade and industry that contributes approximately 33% to 39% of the country's GDP. Biomass comprises about 80% of all energy used in the country⁴.

1.3 Deforestation in Kenya is estimated at 50,000 hectares or 1% of the total forest cover annually, which translates to a yearly loss to the economy of over USD 19 million⁵. This is mainly arising from unsustainable utilization and conversion of forest land to other land uses. Therefore the protection of forest ecosystems, increasing forest cover and inculcating the tree growing culture in communities is of paramount importance as envisioned in the GSCTGP.

1.4 Green economy encompasses all activities or actions that help reduce carbon emissions into the atmosphere which is a major component of greenhouse gases that enhances global warming thus causing climate change. Further, green economy advocates for the efficient use of natural resources and energy while enabling

³ National Forest Policy 2014

⁴ Ibid

⁵ Ibid

economic growth that supports creation of job opportunities and improvement of livelihoods thus alleviating poverty⁶. It is against this backdrop that the GSCTGP was developed.

1.5 The overall goal of the GSCTGP is to contribute to the increase of forests and tree cover for wealth creation, environmental sustainability and equitable social development by involving all the country's public schools in promoting and mainstreaming green initiatives and overall cascading these ideas to homes and the neighbouring communities.

1.6 The Green Schools and Commercial Tree Growing Programme is an initiative by his Excellency the President of Kenya Hon. Uhuru Kenyatta with an objective of using the school communities to expand the nations tree cover and inculcate tree planting among the youth. It was launched by the president on 7th December 2013 at Michinda Primary School, Nyandarua County. This was the model school in the Green Schools Programme and it was to be subsequently rolled out to all public schools in the country within a period of five years.

1.7 The Green Schools and Commercial Tree Growing Programme is coordinated by the MENRRDA in collaboration with Ministry of Education, Science and Technology (MoEST). The key implementing government agency of the programme is Kenya Forest Service (KFS). Other key stakeholders in the programme include the School community, National and County governments and Kenya Metrological department. This programme is fully funded by the Kenyan government and technical support is by KFS.

1.8 The Programme comprises the following three (3) components:

i. Green schools: mainstream green initiatives in public primary schools through tree planting and indoctrinating the culture of tree growing in school children thereby contributing to the green economy of the country.

ii. Commercial tree growing: This component aims to produce 170,750,000 quality tree seedlings and 2 million bamboo seedlings. Under this component, investors with interest in forestry will be identified and provided with technical assistance to

⁶ Green Economy Booklet 2012 NEMA, Kenya

- iii. Program management and coordination: This component will ensure that effective programme management and coordination structures are put in place. The component aims to help create an enabling environment for multi-stakeholder participation through partnerships and institutional linkages by establishing county and community based project implementation committees.

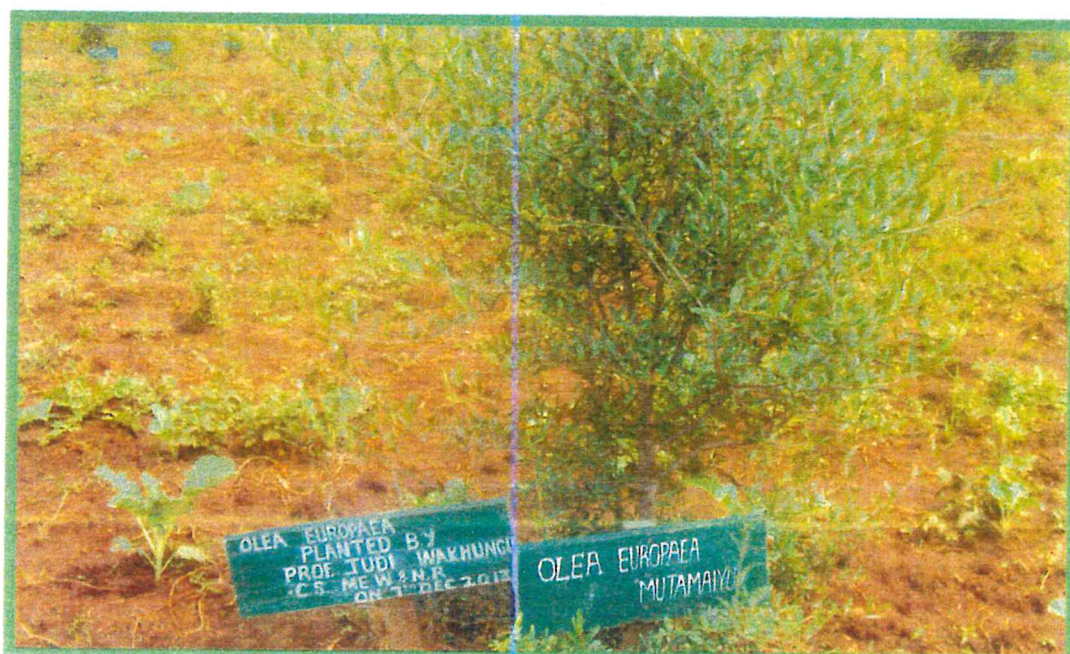
1.9 The Green Schools Programme component encourages growing trees within school compounds as well as inculcating a tree growing culture among students. This is done through the following interventions i) Establishment of woodlots ii) Establishment of tree nursery infrastructure iii) Seedlings and woodlot protection iv) Establishment of water harvesting infrastructure v) Capacity building vi) Provision of Energy saving jikos and alternative energy.

1.10 The main thrust of the Green School Programme was meant to mainstream the green schools approach in Kenyan schools. Twenty six thousand (26,000) public primary schools were to be involved in this programme throughout the republic and would receive technical support on tree growing. A pilot phase was supposed to be carried out during the years 2013-2014 targeting ten percent (10%) of the primary schools (2,600). The pilot phase was not undertaken instead 51 schools were immediately chosen to implement the GSP in the financial year (2014/15). Consequently, there will be a delay in achievement of the programme's goal.

Motivation for the Audit

1.11 The Auditor - General was motivated to conduct the audit after considering the following factors

- a. The Kenyan Government budgets for a substantial amount of funds to the MENRRDA specifically for implementing the Green Schools Programme. For instance the total budget for implementing the GSP component within a period of five (5) years was Kshs. 27,927,195,000. In the financial year 2014/2015 KFS received Kshs. 39,867,800 for implementing the GSP. However despite this allocation there was incomplete implementation of the pilot phase interventions in the selected schools
- b. During the preliminary assessments, the audit observed that there was incomplete implementation of the Green Schools Programme interventions. Therefore it is important to audit the performance of this green initiative encompassed in the green economy of Kenya.
- c. The present forest cover in Kenya is approximately 7% which is below the 10% requirement by Sec 69 (1)(b) of the Kenyan Constitution, 2010 and the Kenya Vision 2030. The Government has been introducing interventions to increase forest cover such as the GSP hence the importance of auditing the performance of GSP initiative.



Trees planted at the official launch of the programme

CHAPTER 2

2.0 DESIGN OF THE AUDIT

Audit Objective

- 2.1 The audit objective was to assess effectiveness of the management of the implementation of the Green Schools Programme Component.
- 2.2 The sub-objectives were:
 - i. To assess the planning and design of the programme
 - ii. To establish the extent of implementation of the programme interventions
 - iii. To evaluate the coordination and consultation by key stakeholders
 - iv. To assess the monitoring, evaluation and reporting measures

Scope of the Audit

- 2.3 The audit examined the management of implementation of the Green Schools Programme component by the Ministry of Environment, Natural Resources and Regional Development Authorities through the Kenya Forestry Services in Public Primary Schools for the financial years 2013/14 and 2014/15. The key interventions of the programme evaluated were: Tree Nursery Establishment; Woodlot Establishment; Water Harvesting Infrastructure and; Capacity Building

Methods Used in Gathering Audit Evidence

- 2.4 The team conducted the audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI), Performance Audit Manual and other procedures established by the Office of the Auditor – General, Kenya. The methods used to gather audit evidence are outlined below:

Documentary Review

- 2.5 To evaluate the implementation of the Green School programme component, we reviewed the Programme Document: Green Schools and Commercial Tree Growing Programme for a Green Economy that was prepared on January 2014 in collaboration by the Ministry of Environment and Natural Resources and the Kenya Forestry Services, the National Strategy for Increasing Forest Cover 2015-2020 (KFS), Building/Training as well as other various reports and correspondences between the MENRRDA

and KFS. Documents reviewed are as shown in Appendix 1.

Interviews

- 2.6 In addition, interviews with key MENRRDA and KFS staff involved with the programme at various management levels was carried out to obtain information regarding the planning, implementation, monitoring, and evaluation and reporting. We interviewed MoEST staff at various levels of management to gather information on how they were incorporated in the programme and their collaborative efforts in implementation of the programme.
- 2.7 To gather information on the involvement and participation on the GSP, learners and schools management were interviewed. Further, KEFRI staff were interviewed to understand their role in planning and implementation phase of the programme. To obtain detailed explanation of the interviews see Appendix 2

Observation

- 2.8 To verify the implementation and on-site operations of the GSP, we sampled and visited 16 schools as listed in Table 1.

Table 1: List of Sampled Schools

County	School
Nairobi	St Catherines
Nyandarua	Michinda
	Mawingu
Nyeri	Ndunduini
Mombasa	Kashani
Kilifi	Bale
Kiambu	Mwireri
Taita Taveta	Rukanga
Makueni	Kinyau
Kakamega	Imalaba
Kisumu	Kobura
	Kisian
Nyamira	Egotonto
	Sengera
Uasin Gishu	Skyline
Nakuru	Kangari

Source: OAG-(K) Analysis

schools which had received the water harvesting component but were not implementing the other

programme interventions; and the 51 schools that were chosen to implement GSP in the first year. The 51 implementing schools were clustered into 10 conservancies and stratified into ASAL and Non-ASAL schools as shown in Appendix 3. Two of the clusters (North Eastern and Ewaso North) out of the 10 clusters were dropped due to security reasons.

- 2.10 The schools were further stratified into best, typical and worst GSP implementing schools as shown in Appendix 3. The programme interventions to be carried out under the GSP were: (i) Installation of Water Harvesting infrastructure (ii) Tree Nursery Establishment and protection; (iii) Woodlot Establishment and protection; and (iv) Capacity Building. The best GSP implementing schools were considered to be those with all the four (4) interventions completed; the typical were those with half (2/4) the interventions completed; and the worst were those with only one (1) intervention completed. This information was deduced from the KFS progress report dated February 2015 on implementation of GSP component.
- 2.11 Purposive sampling was used in selecting the best, typical and worst sampled schools. Purposive sampling was further used to select 3 schools as follows: Michinda primary school as it was the school where GSP was launched by the President;
- 2.12 Sengera and Kisian Primary schools were also chosen as they were among schools that received the water harvesting infrastructure but were not implementing the other GSP interventions.

Assessment Criteria

- 2.13 The criteria for the audit was based on five (5) thematic areas from the audit questions which were focusing on i) Planning and Designing Phase ii) Complete Implementation of the Green Schools Programme; iii) Procurement and Delivery of Goods and Services; iv) Consultation amongst Stakeholders; v) Monitoring, Evaluation and Reporting.

Planning and Designing Phase

- 2.14 As per the Green Schools and Commercial Tree Growing Programme (GSCTGP) Programme Document Part 2.4, pilot schools were to be established and lessons learnt from them were to be implemented in the subsequent rollout of the programme. A budget summary for the five (5) year period that was further broken down to establishments of the programme management and coordination structures through Committees,

which should have come up with the plan and design of the Programme.

- 2.15 As per the MENRRDA/KFS reports on Planned, Approved and Disbursed Budget Estimates for the Green Schools Programme, details on the funding of the programme activities and interventions for specific financial years and or schools are elaborated
- 2.16 According to MENRRDA/KFS/MoEST Reports, Circulars, Internal Memos and Work Plans, on the planned Green Schools Programme roll out; information on scheduled activities as well as timeliness, rationalization of plans and budgets are indicated.
- 2.17 In line with the implementation circular dated 22nd October 2014 on Implementation of the Green Schools and Commercial Tree Growing Programme in Selected Schools the bill of quantity and unit price for each commodity for the planned activities is set/fixed regardless of regions as detailed.

Complete Implementation of the Green Schools Programme Interventions

- 2.18 Part 2.4.1 of the Green Schools and Commercial Tree Growing Programme (GSCTGP) Programme Document, 2014 points on the number of model/pilot schools to be targeted for the programme and specific support these schools are to receive within a given timeframe. Further the output from these model schools in terms of hectares of tree cover within given timeframe is established.
- 2.19 The key indicators listed in the GSCTGP Programme Document, 2014 indicated that within a five (5) year period: 3,000 tree nurseries were to be established in selected schools complete with water storage facilities and fencing; 15,000 schools across the republic supported (3,000 in 2 years intensive support; 2,400 schools will be supported every year with at least 1,000 seedlings, fence and hydrogel (moisture retainer); 3,000 energy efficient jikos installed and functional; School greening package including school selection criteria developed; School greening curriculum developed and adopted; capacity of the teachers, the school committees and the students will be enhanced through targeted workshops, trainings, green schools award scheme at national and county levels and exchange visits.
- 2.20 As per the Circular on the implementation of the GSCTGP in Selected Schools dated 22nd October 2014 The following implementation aspects are implementation arrangements/institutions;

- ii. Distribution of the 51 implementing schools by County and constituencies;
- iii. Quantities and Costs for interventions in each school;
- iv. Details for Expenditure items for planned activities;
- v. Programme Implementation Schedule;
- vi. Bill of Quantities for tree nursery establishment and for the drip irrigation system where required; and
- vii. Standard Designs for the tree nursery and drip irrigation

2.21 According to the circular on Selection of Primary Schools for Support under the GSCTGP dated 4th March 2014 from KFS, outlines the criteria for selection of schools that are to implement the GSP.

2.22 According to the monthly, quarterly and annual Progress/Status Reports by MENRRDA/KFS on the Green Schools Programme (GSP) the targets, extent of completeness, success, challenges and recommendations of the GSP interventions and activities are indicated

2.23 Annex 2 section (G) of the GSCTGP Programme Document, 2014 indicates that training on green economy for students in the 1st year would involve 100 students; 600 students in the 2nd year and; 300 students in the 3rd year.

2.24 According to the GSCTGP Programme Document, 2014; the programme's key indicators, cost matrix, the set interventions/activities to achieve the stated programme goals against the time of implementation are detailed

Procurement and Delivery of Goods and Services

2.25 The Public Procurement and Asset Disposal Act, 2015 stipulates the procedures for efficient public procurement for all government undertakings

2.26 According to the circular dated 22nd October 2014 on Implementation of the GSCTGP in Selected School, it is stated for the water harvesting for tree nursery and woodlot establishment activity/intervention the state department of Environment and Natural resources will supply the 10,000L plastic water tank, roof gutters and make arrangement for installation in each of the selected schools. Annex 2-3 of the circular indicates the budgeted amount for each planned activity/item.

Consultation and Coordination amongst Stakeholders

be implemented as a partnership between the Ministry of Environment, Water and Natural

Resources (MEWNR), the Ministry of Education Science and Technology (MoEST), Kenya Forest Service (KFS), the participating schools, other agencies, the private sector and individuals with special interest in supporting this venture

2.28 According to the GSCTGP Programme Document, 2014, the effective programme management and coordination systems which include the structures, institutions, responsibilities and time were to be established with institutional arrangements such as i) Inter-ministerial Oversight Committee (IMOC) ii) Programme Steering Committee (PSC) iii) Programme Management Unit (PMU) and iv) County Programme Implementation Committee (CPIC), which were to meet regularly during different stated times of the year to approve budgets, work plans and generally coordinate the programme.

2.29 Part 2.4.1 (iii) of the GSCTGP Programme Document, 2014 states that the schools identification and selection criteria including other implementation procedures will be detailed in the Programme Implementation Manual (PIM) which will be developed consultatively at the inception phase of the programme. The PIM was to clearly definition and allocation of roles and responsibilities of implementing entities

2.30 Section D (ii) of the Circular on Implementation of the GSCTGP in Selected Schools dated 22nd October 2014 characterizes the parties responsible for coordination of aspects of the programme. It specifies that both the Heads of Conservancies (HOCs) and Ecosystem Conservators (ECs) should coordinate the programme and, the ECs must make full disclosure on Progress and coordinate implementation at County level by bringing on board: (i) the school Management (ii) the office of the county commissioner (iii) students and the (iv) county government

Monitoring, Evaluation and Reporting

2.31 According to Annex 1 of the GSCTGP Programme Document, 2014. Programme Monitoring and Evaluation (M&E) reports were to be prepared quarterly and annually which would verify the progress on achievement of the purpose of the project. Similarly Annex 2 Component C(E) of the programme document outlines that a Monitoring, Evaluation and reporting system on GSP will be developed through a consultancy

2.32 Part 4 of the report for Selected Schools for Activity Funding for the Period 2013/2014 establishes that; Monitoring and Reporting should be carried out by the school management (ECs) and Heads of Conservancies (HOCs)

2.33 Section D (ii) of the Circular on Implementation of the GSCTGP in Selected Schools dated 22nd Oct 2014 outlines that HOCs are expected to take full charge of the monitoring and coordination aspects of this programme and to prepare short monthly briefs to KFS HQ. It is also pointed out that ECs must make full disclosures on Progress of implementation at County level.

2.34 The section D of the circular on implementation of the GSCTGP further outlines that the KFS HQ will develop a reporting format and send it to HOCs and ECs. This reporting format will be used as the standard tool for preparing Monitoring/Progress/Capacity Building/Status Reports and monthly briefs to the office.

CHAPTER 3

3.0 DESCRIPTION OF THE AUDIT AREA

Administrative Management of the Green School Programme

3.1 The programme is multi sectoral comprising two key ministries namely Ministry of Education, Science and Technology (MoEST) and Ministry of Environment, Natural Resources and Regional Development Authorities (MENRRDA). The Kenya Forestry Services (KFS) is a statutory body under the MENRRDA and is the key implementing agency for GSP.

3.2 Schools were selected for programme because they were targeted as key public areas that could provide vast land for planting trees as well as offer the required maintenance and care for the seedlings.

Ministry of Environment, Natural Resources and Regional Development Authorities

3.3 The Ministry of Environment, Natural Resources and Regional Development Authorities (MENRRDA) is the principal Ministry implementing the Green Schools Programme.

3.4 The mandate of MENRRDA is to monitor, protect, conserve and manage the environment and natural resources through sustainable exploitation for socio-economic development aimed at eradication of poverty, improving living standards and ensuring that a clean environment is sustained now and in the future. The core functions of MENRRDA are; environment and natural resources Policy formulation, analysis and review, conservation of environment, Promotion, monitoring and coordination of environmental activities and enforcement compliance of environmental regulations and guidelines.

3.5 The vision of MENRRDA is to have a clean, secure and sustainably managed environment and mineral resources conducive of national prosperity. Its mission is to promote, monitor, conserve, protect and sustainably manage the environment and mineral resources for national development.

3.6 The Ministry of Education, Science and Technology (MoEST) is an implementing

agent of the Green Schools Programme on matters related to education. The Ministry is responsible for matters related to education in the country such as policy formulation, education management, Administration of Early Childhood Education; Standards and Norms; Management of Education Standards; Curriculum Development; Quality Assurance in Education; Primary and Secondary Education Institutions Management; School Administration and Programmes.

3.7 The Ministry envisions to provide, promote and co-ordinate lifelong education, training and research for Kenya's sustainable development. The Ministry has established an elaborate network through its established departments, and sector institutions, to effectively deliver on its mandate. Schools are the agents of the ministry at local level, they provide free compulsory education to learners as well providing land required for implementation of Green Schools Programme.

Kenya Forest Services

3.8 The Kenya Forest Service (KFS) is a state corporation under the MENRRDA and is the key implementing agency for the Green Schools Programme. The KFS is a corporate body established to conserve, develop and sustainably manage forest resources on state, community and private land for Kenya's social-economic development. Its vision is to be the leading organization of excellence in sustainable forest management and conservation globally. Its mission is to enhance conservation and sustainable management of forests and allied resources for environmental stability and socio-economic development.

3.9 Section 4 of the Forest Act 2005 empowers KFS to promote capacity building in forest management; draw or assist in drawing up management plans for all indigenous and plantation state, local authority, provisional and private forests in collaboration with the owners or lessees, as the case may be; collaborate with other organizations and communities in the management and conservation of forests and for utilization of biodiversity therein.

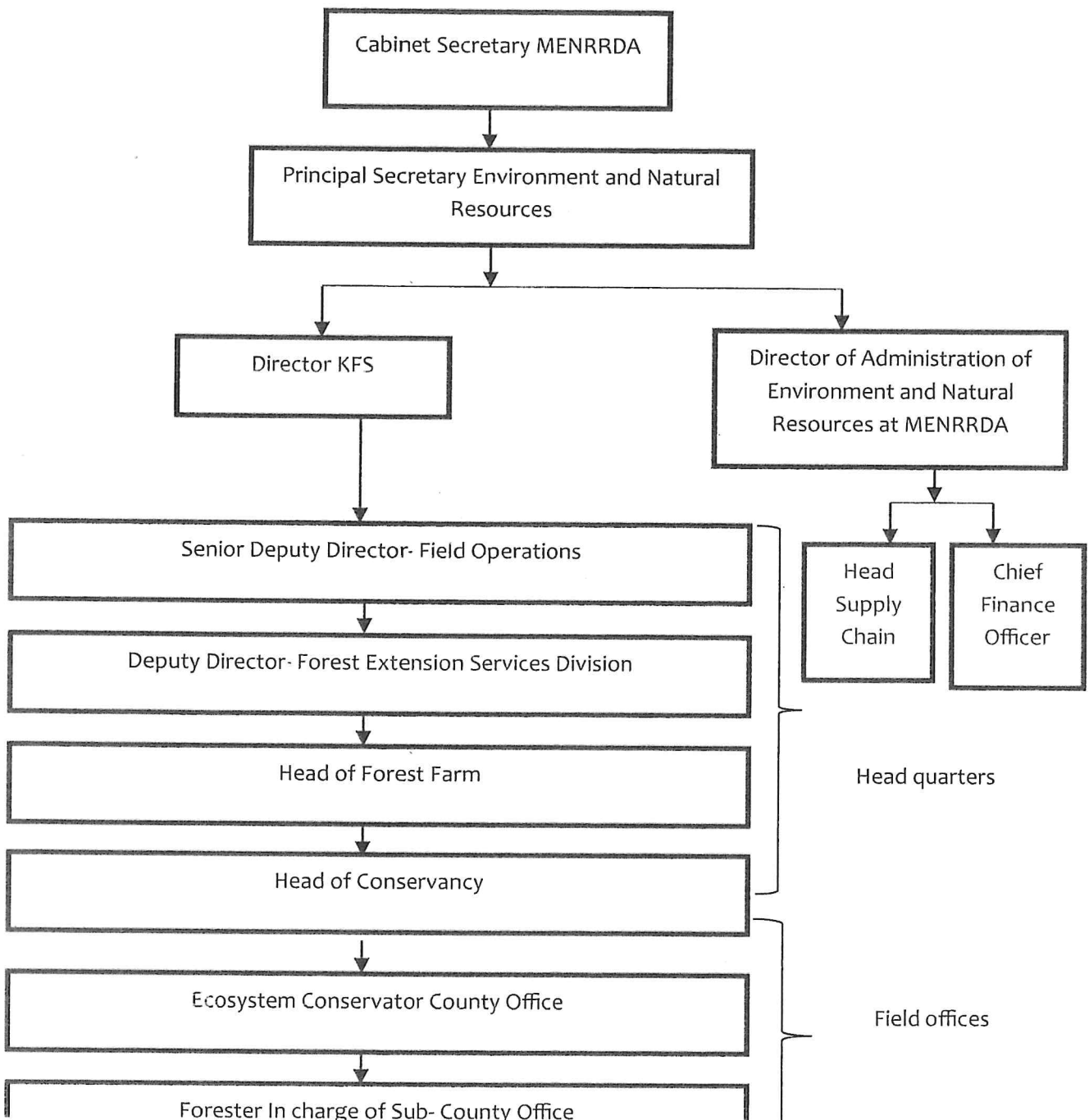
Organizational Structure

3.10 The Ministry of Environment, Natural Resources and the mandate and functions of the Ministry under the Green Schools Programme are executed

by the State Department of Environment and Natural resources that is headed by a Principal Secretary and has a Department of Administration and Planning headed by the Director of Administration Environment and Natural Resources. The Administration and Planning Department provides support to the technical departments to facilitate the realization of strategic objectives of the State Department of Environment and Natural resources. It comprises of Finance and Procurement (Supply Chain) divisions both headed by the Head Supply Chain and Chief

3.11 Finance Officer respectively. This is illustrated in Figure 1
 3.11 The Kenya Forest Service is headed by the Director, under him is the Senior Deputy Director in charge of field operations who is deputized by the deputy director Forest extension services division. The Heads of conservation are in charge of monitoring and evaluation of the programme activities and interventions, the key persons who implemented the programme on the ground are the ecosystem conservators and forester in charge of the sub-county as illustrated in Figure 1.

Figure 1: Organization Structure



Source: MENRRDA / KFS Strategic Plans

3.12 The functions of the various units are:

- Head of forest farm: in charge of managing trees on farms whether in singly, in rows, in rows, lines, boundaries or in woodlots or private forests.
- Head of Conservancy: was in charge of monitoring and evaluation of the Green Schools programme.
- Ecosystem Conservator: was in charge of the county where the programme was being administered and acted as the liaison person between the head office and the county office.
- Forester in charge of sub- County: they participated in the selection of schools where the programme was implemented. They acted as the contact person between the schools and the KFS, they were involved in capacity building and actual implementation of the Green schools programme.
- Head Supply chain: was in charge of the award of tenders for the supply, delivery and installation of the water harvesting infrastructure for the tree nursery and woodlot establishment as well as monitoring of these water harvesting installations
- Chief Finance Officer: Is in charge of budgeting and provision of funds for the Greening programme under which the Green Schools and Commercial Tree growing Programme generates monies for its activities and interventions

Process Description for Management of Green Schools Programme Component

3.13 The process description for management of the Green Schools Programme Component is as below:

a) Planning and Design of the GSP

The MENRRDA in conjunction with the KFS were to implement the GSP in all public primary schools. Pilot schools were to be established and lessons learnt from them were to be implemented in all other public primary schools. Schools were to be selected as per criteria in Appendix 4 and they were to provide land where woodlots were to be established as well as a site for tree nurseries. A budget and work plan were drawn for the success of the programme

I. Provision of seedlings and woodlot establishment

The Kenya Forest Service was to provide an initial outlay of a total of 1000 high quality seedlings at the inception of the programme so as to set up woodlots at the schools at the designated areas within the schools either along the fence or a demarcated section within the school compound the area was to be fenced off and protected against any external threat in order to allow tree growth. The woodlots were to act as best practice sites for the neighbouring community. Ministry of Education, Science and Technology through the public primary schools was to provide land for the establishment of woodlots, they were to involve the pupils in the woodlot establishment and tree growing.

II. Seedbeds/potting shed

The seedbed was the focal point of sowing and germination of seeds installed by the KFS in conjunction with the respective school. The potting shed is a structure where the polytubes are filled with soil and pricking out done. After this the polytubes are transferred to the curing tunnel

III. Curing tunnel establishment

This is a structure erected by the KFS with the respective school where the transplanted seeds are transferred for establishment before they are transferred to the shade net.

IV. Shade net

This is a structure constructed by the KFS with the respective school where the seedlings are hardened and housed to maturity before planting

V. Provision of tools kits and water storage

The MENRRDA was to provide budgetary allocation for purchase of nursery tool kits, as well as provision of water storage harvesting facilities. The MENR was to ensure drilling of bore holes in dry lands in order to get water for watering of seedlings as well as drip irrigation where it was applicable.

VI. Capacity building

Kenya Forest Service was to train the teachers together with the pupils on seedlings production, planting and nurturing. The Ministry of Education, Science and Technology in collaboration with the Ministry of Environment, Natural Resources and Regional will be implemented in all the school

c) Consultation and Coordination amongst Key Stakeholders

The Green Schools initiative was to be implemented as a partnership between the Ministry of Environment, Water and Natural Resources (MEWNR), the Ministry of Education Science and Technology (MoEST), Kenya Forest Service (KFS), the participating schools, other agencies, the private sector and individuals with special interest in supporting the venture

d) Monitoring, Evaluation and Reporting on GSP

The Heads of Conservancies (HOCs) were expected to take full charge of the monitoring and coordination aspects of this programme and to prepare short monthly briefs to KFS HQ. Monitoring and reporting should be carried out on a quarterly and annual basis, and specifically in March, June, September and December.

(MENRRDA). The GSP drew its money from the greening programme under MENRRDA. At the planning phase of GSP for the financial years 2013/14- 2014/15 a total of 931 schools were identified for implementation and an accompanying budget of Kshs. 1,049,663,894 was developed. The number of schools was further revised down to 51 and another planned budget of Kshs. 37,317,800 developed by the KFS. An additional Kshs. 2,550,000 was later requested to cater for labour which had not been factored in the planned budget. The Ministry disbursed Kshs. 38,017,800 in two phases Kshs. 29,700,000 and 8,317,800. An additional Kshs. 1,850,000 was drawn from the KFS annual vote to cater for the difference.

3.15 From the total amount disbursed for GSP; Kshs. 15,407,250 remained at the MENRRDA for procurement, supply and installation of the water harvesting infrastructure.

3.16 The funding for the Green School Programme Component is as shown in Table 2

Funding for Green Schools Programme

3.14 The GSP was fully funded by the government through the Ministry of Environment, Natural Resources and Regional Authorities

Table 2: Funding for the Green Schools Programme Component

Year(s)	Budget item	Planned Budget (Kshs.)	Expenditure for the Sub-Department (Kshs.)
2013/14 - 2014/15	Planned Budget at MENRRDA for GSP Component	1,049,663,894	-
2014/2015	Planned Budget at KFS	37,317,800	-
	Additional Request for labour at KFS	2,550,000	-
	First disbursement at KFS		29,700,000
	Second disbursement at KFS		8,317,800
	Third disbursement at KFS		1,850,000
	Disbursement at MENRRDA for the Water Harvesting infrastructure		15,407,250
	Total Disbursement		55,275,050
2013/14-2017/18	Planned Budget For the GSP	27.927.195.000	

CHAPTER 4

4.0 FINDINGS OF THE AUDIT

A) Poor Planning and Design of the GSP

4.1 According to the Green Schools and Commercial Tree Growing Programme Document 2014, the Green Schools Programme had a budget of Kshs. 27,927,195,000 that was to be entirely financed through government sector financing. The audit found that there was unrealistic planning for funds roll-out as detailed below:

a) Cut Down on Budgetary Allocation

4.2 The Ministry of Environment Natural Resources and Regional Development (MENRRDA) received a budget of Kshs. 715,820,798 in the financial year 2014/15 from the National Treasury to implement National Greening Programmes that comprises several Green Programmes. The Green School Programme (GSP) was to draw its budget from the wider National Greening Programme.

4.3 At the inception of the Green Schools project a total budget of about Kshs. 8 Billion was developed for implementation of the GSP component for the 1st financial year (F/Y). This budget was revised downward to about Kshs.1 Billion for the first 2 years, later on it was reviewed downwards to Kshs. 101,000,000. Finally only Kshs. 55,275,050 was availed for the implementation of GSP for the 1st F/Y.

4.4 According to a circular by MENRRDA on funds for implementation of GSCTGP 2013/2014 Financial Year dated 15/5/2014 Kshs. 64,350,000 had been set aside to be paid to KFS for implementation of GSP. However; only Kshs. 39,867,800 was disbursed to KFS. Consequently, the KFS had to review their budget as per the revised allocation hence the Energy saving jikos and alternative energy intervention was not

undertaken. Additionally, MENRRDA disbursed Kshs. 15,407,250 to Procurement unit within the Ministry for the procurement, supply and installation of the water harvesting component.

4.5 At the pilot phase of implementation of GSP, MENRRDA together with all stakeholders had an ambitious plan to roll out the programme in 2600 or 10% of the 26,000 public schools within the 1st F/Y 2013/2014; however, there was no pilot phase carried out in the programme. Instead the MENRRDA planned to roll out the programme in 1500 public primary schools for the first financial year of implementation; this was reviewed down to 931 schools for the first 2 financial years. This was further reviewed down to 105 schools and finally only 51 schools were selected to implement the programme in the F/Y 2014/15. The GSP has been fully implemented in only 7 or 14% of the 51 schools as shown in Appendix 5

4.6 The programme was scaled down due to the amount of funds allocated for implementation. Consequently, the achievement of the targeted implementation of 5 years will be delayed since it was meant to be completed in 2018, yet the second phase has not even been initiated.

b) Inaccurate Estimation of Commodity Prices

4.7 According to the implementation circular PLANT/1/KFS/144, dated 22nd October 2014 on implementation of Green Schools and Commercial Tree Growing Programmes in Selected schools the bill of quantities and unit price for each commodity was standardized and provided for in Annex 2-5.

4.8 The audit established that the commodities were purchased by KFS. The actual commodity prices for equipment that were to be used in the tree nursery infrastructure, woodlot establishment, tree nursery and woodlot protection were higher than the budget allocated for these activities as shown in the Table 3.

Table 3: Variation in Budgeted Vs Actual Commodity Prices

School	County	Commodity	Unit price budgeted for Kshs.	Actual price item bought Kshs.
Mawingu	Nyandarua	7ft treated poles	300	700
Kangari	Nakuru	Signage	6,000	13,000
Rukanga	Taita Taveta	10 metre long 6ft chain link roll	1500	3600
Gatugura	Kirinyaga	steel U nails	100	350

*Evidence gathered on variation on commodity prices from the sampled schools

4.9 Interviews with MENRRDA, KFS staff and documents review indicated that the inaccurate estimations were caused by inadequate consultation and failure to conduct market surveys by MENRRDA and KFS during the budgeting process. This resulted in reduction of quantities to be purchased and modification of programme activities/interventions. Subsequently, it led to the delay in procurement of relevant equipment and consequently delayed implementation of the programme.

4.10 From interviews with KFS, the audit established that in all counties there was no budget for transportation of items and equipment's purchased as it was assumed that the equipment was to be procured within the school's locality. However, this was not the case as most schools were in remote areas. For example, Rukanga Primary School was over 60 km from Voi town where tree nursery equipment's were acquired; Mwarovesa Primary school was about 90 km from Mombasa the nearest town where tree nursery equipment's were purchased. Kangari Primary school was over 120 km from Molo town where the ecosystem conservator procuring the tree nursery equipment was. Further, the budget allocated for drip kits was inadequate as transportation cost was never factored in tender award

B) Non-adherence to Selection Criteria

4.11 According to the circular on selection of primary schools for support under the Green Schools and Commercial Tree Growing Programme dated 4th March 2014 from KFS, the criteria for selection were outlined. Part (i)-(iii) indicates that the Forest Ecosystem Conservators (ECs) were directed to work closely with the County Government, Ministry of Education and County Commissioners to:

- i. Coordinate the selection of thirty (30) public primary schools in non-ASAL counties with arable land to plant 1,000 trees and for the ASAL counties directly identify five (5) schools per county and plant and maintain 100 trees;
- ii. Prepare rational detailed budget estimates for each school using web based platform at KFS home page; and
- iii. In case of any difficulties or queries, ECs are encouraged to liaise with the Heads

4.12 the schools selection criteria which includes:

- i. The schools should have an area of at least one acre which will be set aside for tree nursery establishment and demonstration of commercial tree growing;
- ii. The school should demonstrate past tree planting and conservation efforts and have formal structures e.g. environmental, 4K clubs; The school administration should express willingness to participate in this programme in the long term;
- iii. The school is not a beneficiary of similar support from government, other organizations or donors; and
- iv. The selected schools should be fairly distributed to ensure equitable participation within constituencies

4.13 Out of the sampled schools, Kangari Primary School in Nakuru and St. Catherines Primary School in Nairobi were not among the schools in the list of identified schools for implementation of GSP that were proposed by the ECs and HOCs of Mau and Nairobi for consideration by the Ministry of Environment. However, these schools were selected for implementation in Nakuru and Nairobi County's leaving out other 30 and 16 proposed schools in the two counties respectively. St. Catherines Primary School is in dispute with a private developer on land ownership and the case has been in court for the past 20 years; the school compound is inadequate for plantation of 1,000 trees; the site is not ideal for tree nursery establishment as per guidelines; and the school administration was not supportive of the programme.

4.14 According to interviews with MENRRDA and KFS staff, the irregular selection of schools for implementation of GSP was due to interference and lobbying at the MENRRDA level during the selection process. From the interviews with MENRRDA and KFS it was noted that persons who had interest in given schools insisted on the selection by appealing to the Principal Secretary and Programme Steering Committee members at the MENRRDA. The irregular selection may have also been caused by inadequate stakeholder collaboration. This has raised concerns on the continuity/sustainability of programme in the given areas as these schools may not own and support the programme.

4.15 In accordance with the report for selected schools for activity funding for the period 2013/2014; a master list of 931 schools were Implementation of the Green Schools and Commercial tree growing in selected schools;

13 schools that were not in the master list were selected for implementation of GSP with: one (1) school each in Coast, Nairobi, Western, Nyanza, Ewaso North, North Eastern; three (3) schools in Eastern; and Four (4) schools in Mau conservancy. However, in the Central and North Rift conservancies it was noted that all implementing schools were in the master list (Appendix 5). This may suggest that due diligence was not followed in the selection of schools. This discrepancy has raised public concerns on fairness in implementation.

C) Incomplete Implementation of the Green Schools Programme Interventions

4.16 The audit established that only 7 or 14% of the 51 implementing schools had completely implemented the Green Schools Programme activities and interventions which are: water harvesting infrastructure; tree nursery and woodlot establishment and protection; and capacity building. Kangari and Imalaba Primary Schools in Mau and Western Conservancy respectively were the only schools among the sampled schools that had completely implemented GSP interventions.

1. Discrepancies in Procurement, Supplies and Installation for Programme Interventions

4.17 Under the key indicators and cost matrix listed in the Programme Document, 2014; 3,000 schools (or 5 schools per constituency per year) will in the first 2 years (or 1,500 per year) be intensively supported by MENRRDA with the roof water harvesting facilities. This water harvesting infrastructure is inclusive of i) 10,000 litre tank ii) roof gutters and pipes iii) concrete base for water tank vi) drip irrigation kits where necessary. However the audit observed discrepancies in the procurement, supply and installation of water harvesting infrastructure as detailed below:

a) Failure and Delay in Procurement, Supply and Installation of Water Harvesting Infrastructure

4.18 The MENRRDA under the implementation arrangement was to be responsible for the water harvesting component of the GSP. In order to procure all the items mentioned above

from the prequalified list⁸. These companies were Stanklean Commercial Limited, Pekals Limited and Donn Penn Limited. However the audit was unable to verify the existence of the contracted companies in the prequalified list as this information was not availed despite numerous requests to the MENRRDA. This raises concerns on whether the procurement was carried out in a fair manner.

4.19 Further the audit established that two of the companies Donn Penn Limited and Stanklean Commercial Ltd are not part of the licensed qualified water resource contractors for the year 2014 as per rule no 148/(2) of Water Resource Management Rules of 2007. Therefore they do not have the prerequisite qualifications to undertake these duties. This may have led to water tanks not being delivered to schools thus delaying and hindering programme implementation.

4.20 The audit established that only six (6) out of the sixteen (16) sampled schools were provided with water harvesting facilities. Two (2) of the six (6) schools (Sengera and Kisian) were not implementing GSP but received water tanks. The Schools provided with these facilities were Imalaba, Skyline, Kangari, Michinda, Kisian and Sengera Primary Schools as shown in Table 4. Of the 6 schools that had the 10,000 litre tanks only Imalaba had gutters installed, however these gutters were not sufficiently supplying the tank with water. Similarly, in Skyline Primary the installed water tank was taller than the roof hence harvesting rain water would not be feasible as shown in Plate 1.

7 Public Procurement and Disposal Act Cap 412 Part VI Section 73

8 This prequalified list was not supplied by the Head of Supply and Chain Management

Table 4: Extent of Delivery & Installation of Water Harvesting Infrastructure in Sampled Schools

County	School	Water Harvesting Infrastructure	Comments
Nairobi	St. Catherines	✗	Not yet received
Nyandarua	Michinda	✓	Although there is water harvesting infrastructure it was not provided and installed by MENRRDA
	Mawingu	✗	Not yet received
Nyeri	Ndunduini	✗	Not yet received
Kiambu	Mwireri	✗	Not yet received
Mombasa	Kashani	✗	Not yet received
Kilifi	Bale	✗	Not yet received
Taita Taveta	Rukanga	✗	Only irrigation drip kit provided and installed
Makueni	Kinyau	✗	Only irrigation drip kit provided and installed
Kakamega	Imalaba	✓	All infrastructure in place and functional however gutters were too short
Kisumu	Kobura	✗	Not yet received
	Kisian	✓	School not part of the GSP- installed tank only
Nyamira	Egotonto	✗	Not yet received-another school benefited instead
	Sengera	✓	School not part of the GSP- installed tank only
Uasin Gishu	Skyline (Plater)	✓	Received and installed, however water tank is higher than the roof level and no gutters and accessories included
Nakuru	Kangari	✓	Received and installed water tank, no gutters

Source: OAG-K Analysis, 2016



Plate 1: Water tank taller than the roof and against gravitational flow. Note: No guttering system installed at Skyline Primary School

- 4.21 In 35 out of the 51 schools that are implementing the GSP, no contractor had been allocated for water harvesting component. Of the 16 schools that did have contracted companies only 7 schools had fully functioning water harvesting facilities as per Appendix 5.
- 4.22 The reason for the failure and delay of water harvesting facilities was not given by Head of Supply Chain Management MENRRDA. However, according to the same interviewee all the schools participating in the GSP had been supplied with the water harvesting facilities and that installation had also been carried out. The procurement department in the MENRRDA has only monitored the process once with no subsequent monitoring and evaluation (M&E), yet 9 or 56% of 16 implementing schools do not have the infrastructure fully installed. Despite the advanced progress report by the KFS (dated 30th June 2015) and the verification on the ground, the official stance of the MENRRDA is that there is a 100% completion by all contracted companies.
- b) Supply and Delivery of Water Harvesting Infrastructure to Non-Implementing Schools**
- 4.23 Section A (1) of the Circular on Implementation of the Green Schools and Commercial Tree Growing in Selected Schools dated 22nd October 2014 clarifies that in the case of the water harvesting for tree nursery and woodlot establishment, the State Department of Environment and Natural Resources will supply the 10,000L plastic water tank, roof gutters and make arrangements for installation in each of the 51 schools implementing GSP.
- 4.24 Contrary to this information, the circular from the Ministry of Environment on Installation of Water Tanks for Water Harvesting under GSP dated 16th November 2014 indicated that Don Penn, Stanklean and Pekals companies were awarded works to supply and install water harvesting infrastructure in only 16 of the 51 schools that were implementing the Green Schools Programme, therefore excluding 35 schools implementing this programme.
- 4.25 The audit noted that the Programme Steering Committee gave the Supply Chain Department (MENRRDA) a different list of 54 schools to supply and install the water harvesting component contrary to the first list of 51 schools programme. This translates to 38 schools that are not implementing GSP but benefitting from the water harvesting infrastructure.
- 4.26 Two of the sampled schools Sengera Primary and Kisian Primary had both benefited by receiving 10,000 litre water tanks even though they were not part of the Green Schools Programme. Interviews with the relevant ECs for both Conservancies revealed that there had been no communication from either the MENRRDA or the Contractor to the respective County conservancy offices to inform them that the water harvesting tanks were going to be delivered to these schools in particular. Similarly, the Head Teachers that were interviewed at the respective schools were not aware of the Green Schools Programme and had assumed that the water tanks were provided as an assistance to the school through another programme altogether.
- 4.27 Interview with the Head Teacher of Kisian Primary school revealed that the water tank that had been installed at Kisian Primary was directly procured, delivered and installed by the Head Teacher who received Kshs. 118,000 via MPESA from a representative of the contracted company (Stanklean Ltd). Though, the MENRRDA contracted Stanklean Ltd at a cost of Kshs. 285,000 to supply, deliver and install the water harvesting infrastructure at Kisian Primary. The difference of Kshs. 167,000 between the money given to the contractor by the Ministry and that given to the Head Teacher by the contractor was not accounted for.
- 4.28 The lack of coordination and consultation between the County KFS offices, the MENRRDA and the contracted companies is linked to lack of cohesiveness during the operation and resulted in supply and delivery to non-implementing schools. The audit established that during the selection process interferences led to these schools being favoured for the supply of the water harvesting facilities. As a result of these factors, the schools that were participating in the GSP missed out on the opportunity of these water harvesting facilities and thus delayed implementation of the GSP and in some cases such as Mwireri Primary School the GSP stalled completely.
- c) Suppliers Paid for Goods and Services not Delivered**
- 4.29 The audit also observed that LPOs were issued to Stanklean Commercial and Pekals Ltd, which was not in line with standard procedures for procurement and delivery of items. For

Donn Penn Construction Ltd LPOs were issued in December 2014 and payments were done. The relevant documents were not availed despite numerous visits to the Head of Supply Chain Management, therefore the audit could not verify all the facts pertaining to payments and deliveries for Donn Penn.

4.30 This irregular procedure in the payments was as a result of the MENRRDA failing to verify deliveries and monitor installations in all schools. The MENRRDA sampled schools as an indicator of delivery and installation. The audit

was unable to ascertain this procedure as the inspection certificates were not availed even after numerous requests.

4.31 From the interview with the Head of Supply Chain Management, all the contractors were paid for the supply, delivery and installation of water harvesting facilities to the tune of Kshs. 15,407,250. Although they had received payment various schools did not receive any water tanks whilst some schools received only water tanks and no guttering as per Table 4 and 5; and Plate 1.

Table 5: Extent of Delivery and Installation of Water Harvesting Infrastructure by the different Contractors in Schools

Contractor	County	School	Goods Delivered and Installed
Stanklean Commercial Limited	Kisii	Sengera	10,000 Litre tank
	Bondo	Yieke	10,000 Litre tank, 2 metro gutters, 1 joint bracket, 1 gutter outlet, 2 stop end, 8 support brackets, 1 waste pipe, ¾ tap, ¾ tank con, thread seal, screws
	Kericho	Tugunon; Kaboloini	10,000 Litre tank 10,000 Litre tank + installation
	Bomet	Tarakwet; Komoguso	10,000 Litre tank, 2 PVC gutters, 1 down pipe 10,000 Litre tank, 2 PVC gutters, 1 down pipe, 3 bags cement
	Nairobi	Kwa Njenga; Gatina	10,000 Litre tank 10,000 Litre tank and connections
	Murang'a	Mirira Tuthu	10,000 Litre tank installation 10,000 Litre tank
	Kisumu	Kisian	10,000 Litre tank
	Kiambu	Wamitaa, Kiriri	10,000 Litre tank 10,000 Litre tank
Pekals Limited	Kirinyaga	Gatunguru; Ndorome	10,000 Litre tank installation 10,000 Litre tank installation
	Kakamega	Imalaba Maturu	10,000 Litre tank installation 10,000 Litre tank
	Narok	Sosio Kisiriri	10,000 Litre tank 10,000 Litre tank
	Kitale	Namanjalala	10,000 Litre tank and other materials
	Uasin Gishu	Skyline Sambut	10,000 Litre tank installation 10,000 Litre tank
	Bungoma	Sangalo R.C Toloso	10,000 Litre tank, 4 gutters, 2 pipes 10,000 Litre tank, 4 gutters, 2 pipes
	Vihiga	Ebukanga Mahanga	10,000 Litre tank installation 10,000 Litre tank installation
	Busia	Mayenje Kolanya	10,000 Litre tank 10,000 Litre tank
Donn Penn Construction	West Pokot	Kabichbich AIC Runo	10,000 Litre tank 10,000 Litre tank
	Baringo	Kituro; Kapropita Tugumoi	10,000 Litre tank and gutters in place 10,000 Litre tank and gutters in place 10,000 Litre tank and gutters in place
	Nakuru	Kangari	10,000 Litre tank and gutters in place
	Meru	Yururu Karimunga	Delivery details not provided Delivery details not provided
	Tharaka Nithi	Kauuni	Delivery details not provided

*Not all schools are represented due to lack of data from the auditee of one of the contractors

d) **Incomplete Establishment of Tree Nursery Infrastructure and Seedling Production**

4.32 As per the Green Schools and Commercial Tree Growing Programme Document 2014, the Programme had intended to construct tree nursery infrastructure, establish seedbeds and produce seedlings. The 15,000 targeted

schools were to produce twenty three million (23,000,000) seedlings in the next five (5) years which translate to 23,000 Ha of tree cover. The audit observed that not all schools visited had in place tree nursery infrastructure and/or started seedling production as witnessed in Table 6 and Plate 2.

Table 6: Level of Tree Nursery Establishment in Sampled Schools

County	School	Tree Nursery Infrastructure (Potting Shed, Shade net, Curing Tunnel)	Seedling Production
Nairobi	St Catherines	Fully Completed	Not yet started
Nyandarua	Michinda	Fully Completed	Seedling Nursery has been planted
	Mawingu	Fully Completed	Not yet started-awaiting water harvesting facilities
Nyeri	Ndunduini	Fully Completed	Seedling Nursery has been planted
Kiambu	Mwireri	Not Completed	Not yet started
Mombasa	Kashani	Not Completed	Not yet started
Kilifi	Bale	Fully Completed	Not yet started-awaiting water harvesting facilities
Taita Taveta	Rukanga	Fully Completed-however vandalized	Not done
Makueni	Kinyau	Fully Completed	Not yet started-awaiting water harvesting facilities
Kakamega	Imalaba	Fully Completed	Seedling Nursery has been planted and seedlings are ready for sale
Kisumu	Kobura	Partially completed	Not done
	Kisian	Not done	Not done
Nyamira	Egotonto	Partially completed	Not done
	Sengera	Not done	Not done
Uasin Gishu	Skyline	Fully Completed	Seedling Nursery has been planted and seedlings are ready for sale
Nakuru	Kangari	Fully Completed	Seedling Nursery has been planted

Source: OAG analysis, 2016

4.33 Lack of water harvesting facilities greatly impeded the establishment of tree nurseries because water which is one of the most important components that seedlings growth relies on was missing. Schools such as Kinyau, Kashani, Bale and Egotonto Primary requested pupils to supply water from home or fetch from rivers/springs in close proximity to the schools. Rukanga Primary failed to provide the same as they had no access to freely available water. KFS was also responsible for schools like Kashani, Kobura and Egetonoto not receiving the sunlies for establishing their tree nursery

4.34 Failure to deliver the water harvesting facilities contributed to the failure in nursery

establishment. This will also lead to failure in achieving the target of 23 million seedlings in the next five (5) years which translates to 23,000 Ha of tree cover is likely be achieved.

4.35 However, four (4) of the schools visited i.e. Kangari, Skyline, Imalaba and Bale primary schools had fully established tree nurseries and were ready for the commercialisation aspect of the programme. One pupil from Kangari and another from Imalaba Primary school had conceptualized the tree nursery establishment aspect and had already established tree



Plate 2: Lack of shade net and potted seedlings in the Tree Nursery Establishment at Bale Primary School

2. Adequate Protection and Establishment of Woodlots

- 4.36 According to the Green Schools and Commercial Tree Growing Programme document, 2014 part 2.4.1 woodlot establishment was to be done in all schools taking part in the programme.
- 4.37 The audit observed that protection and establishment of woodlots has taken place in all schools that were implementing the GSP regardless of the availability of water harvesting infrastructure in the school as shown in Table 7. Woodlot establishment and protection was the only intervention that was carried out 100% an example shown in Plate 3 although there were varying degrees of survival rates (Table 7). This was due to intervening factors related to lack of interest by the school administration. With continuous planting and caring of trees in the schools selected to participate in the GSP the programme goal will be realized. However, water harvesting infrastructure plays a vital part in this process.

Table 7: Status of Woodlot Establishment and Protection in Sampled Schools

County	School	Establishment of Woodlots	Comments
Nairobi	St. Catherines	✓	Completed but less than 1000 tree seedlings planted
Nyandarua	Michinda		Completed
	Mawingu	✓	Completed
Nyeri	Ndunduini		Completed with a survival rate of approx. 90%
Kiambu	Mwireri	✓	Completed with a survival rate of approx. 60 %
Mombasa	Kashani		Completed with a survival rate of approx. 50%
Kilifi	Bale	✓	Completed with a survival rate of approx. 60%
Taita Taveta	Rukanga		Completed with a survival rate of approx. 10%
Makueni	Kinyau	✓	Completed with a survival rate of approx. 90%
Kakamega	Imalaba		Completed with a survival rate of approx. 95%
	Kobura	✓	Completed with a survival rate of approx. 80%
Kisumu	Kisian		Not taking part in the programme
	Egotonto	✓	Completed
Nyamira	Sengera		Not taking part in the programme
Nakuru	Rungu		Completed with a survival rate of approx. 90%

Source: OAG-K Analysis, 2016



Plate 3: Trees planted, nurtured and fenced Woodlot at Imalaba Primary School

3. Non-Comprehensive Capacity Building

a) Lack of Standardized Training Curriculum

4.38 Annex 1 of the Green Schools and Commercial Tree Growing Programme Document, 2014 indicates that there is an intervention of school greening curriculum development and adoption that will be utilized in all the schools for the successful implementation of the components of the Green School Programme as well as educate pupils on the importance and necessity to plant and grow trees. The programme will develop a school package and curriculum that will be implemented in all the schools; and the capacity of the teachers, the school committees and the students will be enhanced through targeted workshops, trainings, green schools award scheme at national and county levels and exchange visits.

4.39 The audit confirmed that the green school's curriculum had not been developed. Interviews with the Ministry of Education, Science and Technology (MoEST) staff revealed they were unaware that they had been tasked with developing a GSP Curriculum. However, further enquiry revealed that MoEST was in the process of revising the National Education Curriculum to instead include aspects of Green Economy. The MENRRDA had not contacted MoEST on the

4.40 The failure of the MENRRDA to involve the

MoEST in the implementation of the GSP led to failure to establish the GSP Curriculum. This can lead to lack of uniformity in teaching and enabling pupils to master and internalize green economy concepts.

b) Inadequate Involvement and Participation of Pupils

4.41 As per the Programme Document, 2014 the Programme aims to inculcate tree growing culture in pupils within the targeted schools in order to further disperse the same values to the wider community. As per Section 2.4.1 of the Programme Document, the capacity of the teachers, the school committees and the students were to be enhanced through targeted workshops, trainings, green schools award scheme at national and county levels and exchange visits.

4.42 The audit observed that in all the 16 schools visited only 5 of the schools which are; Nduduini, Michinda, Kinyau, Bale and Skyline primary had shown signs of pupil involvement in the programme. There were efforts of involving pupils in watering and nurturing of the seedlings using alternative water sources in Nduduini, Bale and Kinyau primary school i.e. bringing water from home/nearby springs and

4.43 Other schools had signs of neglected woodlots

as was the case in Mwireri and Rukanga primary. In addition there was complete detachment from pupils during the nurturing of the seedlings as was observed in 6 of the visited schools which were St Catherines, Mawingu, Kashani, Mwireri, Rukanga and Kobura primary schools. The inadequate involvement by pupils was due to lack of interest from the schools management as established during interviews with school staff.

4.44 Lack of participation of pupils in the GSP will ultimately result in their lack of knowledge as well as their disinterest in the programme. The tree growing culture shall not be inculcated in the pupils and therefore will hamper the sustainability of the programme.

c) Inaccurate and Non-Comprehensive Reporting on Capacity Building

4.45 Section D (ii) of the Circular on Implementation of the Green Schools and Commercial Tree Growing in Selected Schools. States that HOCs are expected to prepare short monthly briefs to KFS HQ. The reporting format will be developed by KFS HQ and sent to HOCs and ECs. Annex 4 of this circular further outlines that monthly progress reports should be prepared.

4.46 The audit established that no reporting format was developed. However, in most of the capacity building reports that the audit obtained it was indicated that 100% capacity building had been achieved. Contrary to this, knowledge had not been transferred to all the pupils, teachers and surrounding community members in the implementing schools.

4.47 Furthermore, the audit established that there was non-comprehensive reporting on capacity building because majority of KFS county offices had capacity building reports that lacked: pictorial evidence; the content covered during the trainings; the period and frequency of training; who conducted the training; and training timetables attached to the reports.

4.48 The non-comprehensive and inaccurate reports on capacity building were caused by lack of a standard comprehensive reporting format. This has led to conflicting reports on implementation of GSP and false assumptions of achievement of the programme key performance indicators for set objectives within the timeframes.

D) Ineffective Programme Management and Coordination

a) Inadequate Consultations and Coordination among Key Partners and Stakeholders

4.49 Part 1.3.2 of the Green Schools and Commercial Tree Growing Programme Document, 2014 states that the Green Schools initiative will be implemented as a partnership between the Ministry of Environment, Water and Natural Resources (MEWNR), the Ministry of Education Science and Technology (MoEST), Kenya Forest Service (KFS), the participating schools, other agencies, the private sector and individuals with special interest in supporting this venture.

4.50 Part 2.4.3 of the Programme Document states that there would be programme management and coordination component put in place to ensure effective programme management and coordination. The following institutional arrangements was to be established; Inter-ministerial Oversight Committee (IMOC) with meetings twice a year, Programme Steering Committee (PSC) with meetings four times a year, Programme Management Unit (PMU) and County Programme Implementation Committee (CPIC). The composition, roles and responsibilities of these bodies are highlighted in Appendix 6

4.51 Interviews with the stakeholders and partners established that there was inadequate involvement through meetings and consultations regarding the implementation of the Programme. The MoEST as a key partner was not involved in planning, design, implementation and monitoring of the programme. Upon enquiry with the chair of the steering committee it was reported as an oversight. As a result a holistic approach that would ensure success of programme was unattainable. There were lapses in communication between the various Ministries leading to partnerships not being established. Further, the MENRRDA did not involve other key stakeholders such as Ministry of Education Science and Technology, Ministry of Devolution and Planning. Instead the MENRRDA implemented GSP as an in house programme.

4.52 The audit established that there was only one Inter-ministerial oversight committee meeting that was held on 30th October 2013. In all the established. However, the Programme Steering Committee that had been formed was not fully

constituted since only 5 out of 9 representatives were consistently invited by the Chair of the PSC to 2013 and 2014 meetings and only one meeting was held in the aforementioned years. The audit also found that a Programme Management Unit is in operation and functioning. This was established at the KFS HQ to coordinate implementation of the programme as per the programme document.

4.53 The failure to establish the committees was attributed to financial constraints by the MENRRDA although there was no evidence to this effect. Failure to regularly hold inter-ministerial and form County Committees led to poor coordination and collaboration among key partners such as MoEST and County governments which consequently affected the implementation of the programme respectively. Hence there was a lack of efficient implementation of all programme components.

**b) Lack of Coordination between KFS/
MENRRDA and the Contracted Companies**

4.54 There was clear understanding of what was expected from the different stakeholders regarding the implementation of the Programme. However, there was no synergy between them as there was no communication regarding contractors and the delivery dates in places such as Nyanza Conservancy as in the case of Sengera and Kisian Primary where tanks were delivered without the knowledge of the lead implementing agency as well as in Mau Conservancy whereby the HOC was unaware that water tanks had been delivered to Kapropita and Tugumoi Primary schools.

4.55 As good practice, it is important for all stakeholders to liaise throughout their engagement. However, the audit established that the contractors had no formal introduction and in addition no requirement to liaise with KFS regarding the GSP, therefore they had no obligation to engage KFS during the delivery and installation of water harvesting infrastructure. This led to inconsistencies in the design and installation of water harvesting infrastructure and other programme interventions as the case in Skyline Primary School.

**c) Lack of a Programme Implementation
Manual**

4.56 According to the Green Schools and Commercial Tree Growing / CSCIC \ Programme Document stakeholders through a consultant so as

to guide the operations of the programme committees and to facilitate elaboration of the detailed implementation of the programme activities, commissioned at the inception of the programme. Also the PIM was to detail the structures at the school and community level and their inter-linkages. In Part 2.4.1 Sub-section (iii) of the same document: PIM was to indicate the schools identification and selection criteria including other implementations. According to the Programme Document 2014 Annex 2 Component C (E), a consultant was to be engaged to develop the PIM at a cost of Kshs. 5 Million.

4.57 However, PIM has not been developed even though the project is in its second year of implementation. The failure to develop PIM at inception of GSP was as a result of failure to allocate funds for this development as formulation of the document was to be done by a consultant who was to be outsourced. Furthermore, the audit also established that no implementation manual had been developed so far because of the ineffective coordination and collaboration among key partners and stakeholders.

4.58 The failure to develop a PIM has led to non-standardized procedures and structures of implementation. Consequently, KFS is implementing the GSP through instruction circulars forwarded to detail what is expected of the implementers which might not always offer consultative information.

E) Deficiencies in Monitoring, Evaluation and Reporting

a) Failure and Delayed Monitoring and Evaluation

4.59 As per section D (ii) of the Circular on Implementation of the Green Schools and Commercial Tree Growing Programme in Selected Schools, the Heads of Conservancies (HOCs) are expected to take full charge of the monitoring and coordination and to prepare short monthly briefs to KFS HQ. The reporting format was to be developed by KFS HQ and sent to HOCs and ECs. The ECs must make full disclosures on progress and coordinate the implementation of this programmeme at the county level; in compliance with (Appendix 4) of the same circular; the ECs should produce were allocated Kshs. 100,000 for support for implementation through monitoring activities.

- 4.60 In accordance with Part 4 of the report for Selected Schools for Activity Funding for the Period 2013/2014; Monitoring and reporting should be carried out on a quarterly and annual basis and specifically in March, June, September and December. According to the Green Schools and Commercial Tree Growing Programme Document, 2014 Part 2.4.3. Effective programme management and coordination systems which include structures and institutions such as the programme steering committee (PSC) were to be established and functional. Annex 1 and 2 Component C(E) of the programme document shows that the Programme Monitoring, Evaluation and Reporting system was to be developed at a cost of Kshs. 5 Million through a consultancy within the 1st year and the programme Monitoring and Evaluation (M & E) operationalized.
- 4.61 A Monitoring, Evaluation and Reporting system has not been developed for the GSP. The programme steering committee has not carried out monitoring and evaluation of GSP. In an interview with MENRRDA it was reported that this function of monitoring was also to be done by the ministerial monitoring committee drawn from different departments within the Ministry of Environment e.g. planning, finance however no monitoring of GSP has been carried out by this committee.
- 4.62 In addition, the HOCs of KFS were to carry out monitoring on a quarterly basis. The audit noted that there were delayed monitoring by all the HOC offices visited in Coast, Central, Western, Nairobi, Mau, North Rift and Kisumu conservancies. The delays ranged from one to seven months with six regions monitoring and reporting approximately six months late. The audit also noted that after the June reporting most HOCs don't report until the next calendar year which is not in line with the quarterly basis requirement. At the HOC level the reason given were inadequate funds as the schools are far apart from the office hence low allocation for logistics and daily subsistence allowance.
- 4.63 The reasons given for lack of a monitoring, evaluation and reporting system was lack of funds for consultancy services, while failure to monitor at the MENRRDA/Steering Committee level was due to: insufficient funds, challenge of getting Programme Steering Committee (PSC) members together for the monitoring exercise and time constraints due to competing activities. Deficiencies in M&E led to untimely preventive and corrective measures on programme management.
- b) **Misreporting on Implementation of GSP**
- 4.64 There was conflicting information in the; KFS and MENRRDA reports on the GSP: for instance it is stated by the MENRRDA (Supply Chain Department) progress report that the water harvesting component is 100% complete but from the KFS progress report only 7 out of 16 implementing schools in which a contractor was allocated had completed the water harvesting component.
- 4.65 Due to lack of monitoring by the supply chain division and also by the established committees this has resulted to inconsistencies in the reports hence, lack of harmony and understanding of the implementation of the programme which may delay achievement of programme objectives and goal within the set timeliness.

CHAPTER 5

5.0 CONCLUSION

- 5.1 Although there was progress in implementation of the Green Schools Programme component, the overall management of the implementation was unsatisfactory. This was mainly attributed to the following:
- 5.2 The planning and design of the Green Schools Programme was not comprehensive as the MENRRDA did not take into consideration the factors of funding and market surveys. MENRRDA also took a very broad scope for the piloting phase hence could not achieve implementation in the schools. While they had originally targeted 2,600 schools for the pilot phase only 51 schools were selected to implement the programme.
- 5.3 The implementation of GSP did not adhere to the implementation Matrix and roll out into the second phase was in doubt due to budget constraints. The implementation of the programme was marred with challenges mainly resulting from the poor procurement of equipment and delivery of services and abuse of power. Similarly, issues arose from inadequate consultation and collaboration as well as deviation from school selection criteria. This led to partial implementation of programme interventions such as water harvesting infrastructure, woodlot and tree nursery establishment & protection as well as capacity building. Only 7 or 14% of the 51 schools have successfully implemented the GSP.
- 5.4 There was also an ineffective Monitoring and Evaluation by both MENRRDA and KFS, which led to untimely preventive and corrective measures and misreporting on the progress of the programme. These factors led to the delay in achievement of the programme goals and objectives.

CHAPTER 6

6.0 RECOMMENDATIONS

- 6.1 For purposes of continuity, MENRRDA should consider introducing a budget line exclusively for GSP. Additionally for subsequent phases of the programme, the MENRRDA should select a reasonable number of implementing schools. Based on the lessons learnt, there should be proper budget forecasting and projection for subsequent programme rollout.
- 6.2 Controls, checks and balances should be put in place by MENRRDA during the selection and approval process of GSP implementing schools so as to avoid undue influence.
- 6.3 The MENRRDA should ensure that all the partners and implementing stakeholders are involved and participate in the management of the programme component as this would ensure that a holistic approach is achieved and minimize discrepancies.
- 6.4 The MENRRDA should consider combining the water harvesting infrastructure intervention with the other green schools programme interventions to be implemented by the KFS for purposes of monitoring and ease of programme management. The PSC should also ensure implementation of all programme interventions in the selected schools within a given period including water harvesting infrastructure which all other interventions solely rely on.
- 6.5 During the procurement process for the water harvesting infrastructure, the Supply Chain Department (MENRRDA) should competitively bid and choose from a list of licenced qualified contractors by the government and ensure timely procurement, delivery and installation as well as physical verification of delivery and installation of water harvesting infrastructure before payments.
- 6.6 The MoEST in collaboration with the MENRRDA should incorporate the concepts of Green Schools into the existing curriculum so as to enhance capacity building, tree growing culture and pupils' involvement and participation.
- 6.7 To avoid misreporting, conflicting progress reports and irregular monitoring of the programme, it is necessary for the MENRRDA to



Maturing trees for the commercial tree growing programme component (CTGPC), in one of the schools

APPENDICES

Appendix 1: Documents Reviewed

Document	Information Derived
The Constitution of Kenya, 2010	Rights of Kenyans in regards to clean and healthy environment, the provision of sustainable utilization and conservation of natural resources and OAG's mandate in carrying out the audit.
Kenya Forest Act, 2005	Various conservancies charged with the management of forest in the entire country and regulations that exist in the management of forests
Kenya Vision, 2030	The achievement of annual growth of 10% per annum and the transformation of Kenya into globally competitive and prosperous country with high quality of life by 2030.
Strategic plans and policies of the lead implementing agency	Policies for the programme implementation at every phase
Programme progress reports	Selection of schools, Implementation of the programme, funding, monitoring networks in place, achievements and challenges faced
Programme document	Background information of the green school programme, programme goal and objectives
Circular on Implementation of Green Schools Programme	The details on the implementation of the programme including: the activities/interventions, the quantities and cost for activities, implementation schedule, bill of quantities, reporting and coordination
Green Economy booklet	The green economy concept and the Green initiatives in Kenya

Appendix 2: List of the Varied Staff / Pupils Interviewed

MENRRDA- Ministry of Environment, Natural Resources and Regional Development Authorities		
No	Position	Information obtained
1.	Senior Director Administration	<ul style="list-style-type: none"> - Planning and design of the GSP - Roll-out, implementation and status of the programme - Monitoring, evaluation and reporting - Procurement, supply and delivery of items
2.	Director Programmes, Projects & Strategic Initiatives	
3.	Head Supply Chain Management	
4.	Programme Officer GSP	
5.	Director KEFRI	
6.	Senior Deputy Director Finance & Administration - KEFRI	
7.	Deputy Director Research & Development - KEFRI	
KFS- Kenya Forest Service		
No	Position	Information obtained
1.	Deputy Director Forest Extension Services	<ul style="list-style-type: none"> - Role of KFS in Planning and design of the GSP - Roll-out, implementation and status of the programme - Monitoring, evaluation and reporting - Procurement, supply and delivery of items
2.	Senior Forest Officer Forestry Department	
3.	Senior Assistant Director Dryland Forestry programme	
4.	Chief Finance Officer	
5.	Head of Conservancies (Nairobi, Coast, Mau, Nyanza, Western and Central)	
6.	Ecosystem Conservator (Nairobi, Nakuru, Kisumu, Nyamira, Kakamega, Nyandarua, Kiambu, Kilifi, Taita Taveta, Nyeri and Mombasa)	
7.	Forester's (Mbooni, Gilgil, Ainabkoi, Nyamira North, Nyando, Ikolomani, Mathira, Thika West, Ol kalau, Starehe, Ganze, Kisauni, Voi)	
MoEST- Ministry of Education Science and Technology		
1.	Director of Administration in Basic Education	<ul style="list-style-type: none"> - Partnership role in implementation of GSP
2.	Chief Finance Officer	
3.	Assistant Director Quality Assurance and Standards	
4.	Representative Director School Audit	
5.	Director Policy Partnership and East Africa Community Affairs	
6.	In Charge of Education for Sustainable Development	
Schools Heads/ Involved Teachers/ Pupils		
1.	St. Catherine Primary School	<ul style="list-style-type: none"> - Status of implementation of GSP - Pupils and school community involvement and participation in GSP - Role in implementation of GSP - Coordination and partnership with KFS - How schools embraced and ensured success of the GSP
2.	Kobura Primary School	
3.	Kinyau Primary School	
4.	Mwireri Primary School	
5.	Rukanga Primary School	
6.	Bale Primary School	
7.	Kashani Primary School	
8.	Imalaba Primary School	
9.	Egetonto Primary School	
10.	Sengera Primary School	
11.	Kisian Primary School	
12.	Kangari Primary School	
13.	Skyline Primary School	
14.	Ndunduini Primary School	

Appendix 3: List of Sampled Schools and Sampling Techniques Applied

Cluster	No.	County	School Implementing GSP	Schools not Implementing GSP	Stratification	Stratification	Purposive	Purposive	Sampled School
Eastern	1	Meru	Karimunga	√	Non-ASAL	Typical	-	-	-
	2	Tharaka Nithi	Kauuni	√	Non-ASAL	Typical	-	-	-
	3	Embu	Kaveti	√	Non-ASAL	Best	-	-	-
	4	Meru	Yururu	√	Non-ASAL	Typical	-	-	-
	5	Machakos	Kathini	-	ASAL	Typical	-	-	-
	6	Makueni	Kinyau	-	ASAL	Typical	×	-	Kinyau
	7	Kitui	Kiongwe	-	ASAL	Typical	-	-	-
Mau	8	Baringo	Kituro	√Tugumoi ; Kapropita	Non-ASAL	Typical	-	-	-
	9	Bomet	Nyongores	Kamogoso	Non-ASAL	Typical	-	-	-
	10	Nakuru	Kangari	Tarakwet √	Non-ASAL	Best	×	-	Kangari
	11	Narok	Naisoya	Sosio; Kisiriri √	Non-ASAL	Typical	-	-	-
	12	Kericho	Kiptome	Kaboloin	Non-ASAL	Typical	-	-	-
North Rift	13	Nandi	Kamobo	√	Non-ASAL	Best	-	-	-
	14	Elgeyo Marakwet	Kaptagat Deb	√	Non-ASAL	Best	-	-	-
	15	Trans Nzoia	Namanjalala	√	Non-ASAL	Best	-	-	-
	16	West Pokot	Kabichbich	Runo Mixed √	Non-ASAL	Typical	-	-	-
	17	Uasin Gishu	Skyline	Sambut √	Non-ASAL	Best	×	-	Skyline
	18	Turkana	Napuu	-	ASAL	Typical	-	-	-
Nyanza	19	Nyamira	Egetonto	-	Non-ASAL	Typical	×	-	Egetonto
	20	Homa Bay	Obuya	-	Non-ASAL	Typical	-	-	-
	21	Siaya	Luru	Yieke	Non-ASAL	Typical	-	-	-
	22	Kisii	Sunguta	Sengera DEB	Non-ASAL	Typical	×	×	Sengera DEB
	23	Migori	Awendo	-	Non-ASAL	Typical	-	-	-
	24	Kisumu	Kobura	Kisian	Non-ASAL	Worst	×	×	Kisia; Kobura
Western	25	Bungoma	Lunyu	Sang'alo R. C; Toloso	Non-ASAL	Typical	-	-	-
	26	Busia	Busende	S.A. Kolanya, Mayenje √	Non-ASAL	Typical	-	-	-
	27	Kakamega	Imalaba	Maturu √	Non-ASAL	Best	×	-	Imalaba
	28	Vihiga	Ebukanga	Mahanga. M. √	Non-ASAL	Typical	-	-	-

Central	29	Nyeri	Ndunduini	-	Non-ASAL	Typical	x	-	Ndunduini
	30	Kiambu	Mwireri	Wamitaa; Kiriri	Non-ASAL	Typical	x	-	Mwireri
	31	Laikipia	Murichu	-	Non-ASAL	Typical	-	-	-
	32	Nyandarua	Mawingu	Michinda	Non-ASAL	Worst	x	x	Michinda; Mawingu
	33	Murang'a	Kambiti	Tuth; Mirira	Non-ASAL	Typical	-	-	-
	34	Kiambu	Riabai	-	Non-ASAL	Worst	-	-	-
	35	Kirinyaga	Gatuguru	Gatunguru; Ndo- rome	Non-ASAL	Worst	-	-	-
Nairobi	36	Nairobi	St. Catherines	Kwa Njenga; Gatina	Non-ASAL	Worst	x	-	St. Catherines
	37	Kajiado	Nkama	-	ASAL	Worst	-	-	-
Coast	38	Kwale	Godo	-	Non-ASAL	Typical	-	-	-
	39	Lamu	Boko	-	Non-ASAL	Typical	-	-	-
	40	Kilifi	Bale	-	Non-ASAL	Typical	x	-	Bale
	41	Mombasa	Kashani	-	Non-ASAL	Typical	x	-	Kashani
	42	Kwale	Mwarovesa	-	Non-ASAL	Worst	-	-	-
	43	Tana River	Rafiki	-	ASAL	Worst	-	-	-
	44	Taita Taveta	Rukanga	-	ASAL	Typical	x	-	Rukanga
Ewaso North	45	Samburu	Samurai	√	ASAL	-	-	-	-
	46	Marsabit	Maikona	-	ASAL	-	-	-	-
	47	Isiolo	Kinna	-	ASAL	-	-	-	-
North Eastern	48	Garissa	Al-Farouk Boys	-	ASAL	-	-	-	-
	49	Garissa	Jarirot	-	ASAL	-	-	-	-
	50	Wajir	Biyamathow	-	ASAL	-	-	-	-
	51	Mandera	Khadija	-	ASAL	-	-	-	-

Source: OAG Analysis, 2015

KEY: √ GSP Implementing school with allocated contactor for water harvesting
 × Purposive sampling technique applied in selecting sampled school
 - Not Applicable (N/A)

Appendix 4: Selection Criteria for Schools Implementing GSP

- i. Thirty (30) public primary schools with adequate arable area in every non-ASAL County to plant and maintain 1000 trees
- ii. For the ASAL Counties, five (5) schools per county will be selected to plant and maintain at least 1000 trees
- iii. The schools should have an area of at least one (1) acre which will be set aside for tree nursery establishment and demonstration of commercial tree growing
- iv. The school should demonstrate past tree planting and conservation efforts and have formal structures such as environmental clubs, 4K club e.t.c. through which programme activities can be carried out. In addition, the school administration should express willingness to participate in this programme in the long term. Government
- v. The schools should be accessible to a large catchment of community members since they will become centres of learning the many aspects of tree growing whose impacts is expected to be both far reaching and visible.
- vi. A number of the selected public schools within the Counties should either be boarding schools or have a school feeding programme where energy saving stoves will be installed and demonstrated
- vii. The school is not a beneficiary of similar support from government, other organization or donors as this will ensure that the limited available resources under the programme benefits as many schools as possible
- viii. The main source of water will be harvested from roof catchment. The selected schools should therefore have corrugated iron roofs with a possibility of installing gutters and water tanks.
- ix. The selected schools should be fairly distributed to ensure equitable participation within constituencies

Appendix 5: List of Implementing Schools against those in the Master List & the Extent of Completeness of the Water Harvesting Intervention in Implementing Schools

Conservancy/ Cluster	No.	County	Constituency	Public Primary School	ASAL / Non - ASAL	Master List	Water harvesting
Eastern	1	Meru	Central Imenti	Karimunga	Non-ASAL	+	√x
	2	Tharaka Nithi	Maara	Kauuni	Non-ASAL	-	√x
	3	Embu	Runyenjes	Kaveti	Non-ASAL	-	√
	4	Meru	Imenti South	Yururu	Non-ASAL	-	√x
	5	Machakos	Kangundo	Katheini	ASAL	+	x
	6	Makueni	Mbooni	Kinyau	ASAL	+	x
	7	Kitui	Kitui East	Kiongwe	ASAL	+	x
Mau	8	Baringo	Kabarnet	Kituro	Non-ASAL	-	√
	9	Bomet	Bomet Central	Nyongores	Non-ASAL	-	x
	10	Nakuru	Gilgil	Kangari	Non-ASAL	-	√
	11	Narok	Narok North	Naisoya	Non-ASAL	-	x
	12	Kericho	Kipkelion West	Kiptome	Non-ASAL	+	x
North Rift	13	Nandi	Emgwen	Kamobo	Non-ASAL	+	√
	14	Elgeyo Marakwet	Keiyo South	Kaptagat Deb	Non-ASAL	+	√x
	15	Trans Nzoia	Endebess	Namanjalala	Non-ASAL	+	√
	16	West Pokot	Kapenguria	Kabichbich	Non-ASAL	+	√
	17	Uasin Gishu	Ainabkoi	Skyline	Non-ASAL	+	√x
	18	Turkana	Turkana Central	Napuu	ASAL	+	x
Nyanza	19	Nyamira	North Mugirango	Egetonto	Non-ASAL	+	x
	20	Homa Bay	Ragwe	Obuya	Non-ASAL	-	x
	21	Siaya	Ugunja	Luru	Non-ASAL	+	x
	22	Kisii	Nyaribari	Sunguta	Non-ASAL	+	x
	23	Migori	Awendo	Awendo	Non-ASAL	+	x
	24	Kisumu	Nyando	Kobura	Non-ASAL	+	x
Western	25	Bungoma	Bungoma North	Lunyu	Non-ASAL	-	√x
	26	Busia	Nambale	Busende	Non-ASAL	+	√x
	27	Kakamega	Ikolomani	Imalaba	Non-ASAL	+	√
	28	Vihiga	Emuhaya	Ebukanga	Non-ASAL	+	√x
Central	29	Nyeri	Mathira	Ndunduini	Non-ASAL	+	x
	30	Kiambu	Thika West	Mwireri	Non-ASAL	+	x
	31	Laikipia	Laikipia West	Murichu	Non-ASAL	+	x
	32	Nyandarua	Oi Kalau	Mawingu	Non-ASAL	+	x
	33	Murang'a	Maragwe	Kambiti	Non-ASAL	+	x
	34	Kiambu	Kiambu	Riabai	Non-ASAL	+	x
	35	Kirinyaga	Gichugu	Gatuguru	Non-ASAL	+	x
Nairobi	36	Nairobi	Starehe	St. Catherines	Non-ASAL	-	x
	37	Kajiado	Kajiado South	Nkama	ASAL	+	x
Coast	38	Kwale	Lunga Lunga	Godo	Non-ASAL	+	x
	39	Lamu	Lamu West	Boko	Non-ASAL	+	x
	40	Kilifi	Ganze	Bale	Non-ASAL	+	x
	41	Mombasa	Kisauni	Kashani	Non-ASAL	+	x
	42	Kwale	Kinango	Mwarovesa	Non-ASAL	+	x
	43	Tana River	Galole	Rafiki	ASAL	-	x
	44	Taita Taveta	Voi	Rukanga	ASAL	+	x
Ewaso North	45	Samburu	Samburu North	Samurai	ASAL	+	√x
	46	Marsabit	North Horr	Maikona	ASAL	-	x
	47	Isiolo	Isiolo South	Kinna	ASAL	+	x
North Eastern	48	Garissa	Township	Al-Farouk Boys	ASAL	+	x
	49	Garissa	Ijara	Jarirot	ASAL	-	x
	50	Wajir	Wajir South	Biyamathow	ASAL	+	x
	51	Mandera	Mandera East	Khadija	ASAL	+	x

Key:

- Implementing school not in the master list
- √ Functioning/Complete
- √x Not functioning/Not complete

Appendix 6: Institutional Arrangements for Programme Management and Coordination

i) Inter-ministerial oversight committee (IMOC)

This committee will consist of seven (7) members drawn from the Ministry of Environment, Water and Natural Resources, Ministry of Education, Science and Technology, The National Treasury and Ministry of Devolution and Planning. Development partners involved in the financing of the programme will be co-opted into this committee. The committee will be chaired by the Ministry of Environment, Water and Natural Resources and will meet twice a year or as need arises.

ii) Programme steering committee (PSC)

This committee will consist of nine (9) technical officers drawn from the Ministry of Environment, Water and Natural Resources; Ministry of Education, Science and Technology; The National Treasury; Ministry of Devolution and Planning; Kenya Forest Service; Kenya Forestry Research Institute; and two representatives from the private sector. The PSC will be chaired by the Principal Secretary, State Department of Environment and Natural Resources. The steering committee will meet four times in a year and will approve annual work plans and budget and offer overall technical guidance for the programme.

iii) Programme management unit (PMU)

This unit has eight (8) members and will be established at the Kenya Forest Service Headquarters to coordinate efficient implementation of the programme. The PMU will comprise the programme manager, deputy programme manager, 2 component managers, programme monitoring and evaluation officer, and dedicated programme accountant and procurement officers.

iv) County programme implementation committee (CPIC)

This committee has seven (7) members and will oversee programme implementation of activities at the county level. It will be chaired by the County Chief Officer (CCO) responsible for forestry and will draw membership from county government departments responsible for Environment, Water and Natural Resources, Education, Youth, Agriculture and the County Commissioner. The Forest Ecosystem Conservator in the county will be the coordinator of the programme at the county level and serve as secretary to the committee.

Appendix 7: Responses by the Ministry to OAG's Audit Findings and Conclusions

Audit Finding	Response by Ministry	OAG Comments
A) Poor planning and design of the Green Schools Programme		
<p>Unrealistic Planning for Funds and Roll-Out</p> <p>According to the Green Schools Programme (GSP) document the total budget for the programme was Kshs. 27,927,195,000</p>	<p>Though the programme had a big budget, this was the amount that was set aside for GSP by the MENRRDA</p>	<p>Agreed. However the budget was over – ambitious based on the capacity of implementation agency</p>
(a) Cut down on budgetary allocation		
<p>MENRRDA received a Budget of Kshs. 715,820,798 from the National Treasury to implement National greening programmes.</p>	<p>The green programme had a budget of Kshs. 511,000,000 in the printed estimates but was later slashed to Kshs. 404,000,000 in the 2015/2016 supplementary budget (see attached copy of the printed and supplementary budgets respectively)</p>	<p>According to the printed and supplementary budget attached there is no direct vote on the greening programme (1101000608) hence no evidence of actual amount received for the greening programme for both 2014/15 and 2015/16 FY</p>
<p>At the inception of the Green School project a budget of Kshs. 8 Billion was developed, later revised to Kshs. 1 Billion, then Kshs. 101,000,000 and finally to Kshs. 55,275,050</p>	<p>The programme document was not pegged on money that was already available. The intention of preparing the broad based programme and the big budget covering more schools was driven by the desire of using the document for purposes of resource mobilisation from government and from other partners;</p> <p>It only happens that there were other competing needs for funds for the other green initiatives within the ministry and thus the low eventual allocation</p>	<p>No further comments</p>
<p>KFS was allocated Kshs. 39,867,800 which was a revision from Kshs. 64,350,000</p>	<p>True</p>	<p>The auditee agrees with our comment.</p>
<p>MENRRDA disbursed Kshs. 15,407,250 to procurement unit within the Ministry for the procurement, supply and installation of water harvesting component</p>	<p>It is true. The amount was spend in the acquisition, supply and installation of diverse water harvesting components</p>	<p>The auditee agrees with our comment.</p>
<p>The number of schools targeted for this programme were scaled down from the original target of 2,600 to 1,500, then 931, to 105 and finally to 51 schools</p>	<p>While it could have been the intention of the ministry and KFS to cover as many schools as possible as projected in the project document, the funds that were made available could only allow implementation of interventions in a limited number of schools, hence the coverage of 51 schools.</p>	<p>Agreed, though the Ministry would have piloted the said schools before rolling to the country. 51 out of a possible 2,600 was a low achievement. The Ministry could have invited other partners to implement the programme</p>
<p>The programme was scaled down due to the amount of funds allocated</p>	<p>True only Kshs. 39,867,800 was released by MENRRDA to KFS</p>	<p>No further comment on the response</p>
b) Inaccurate Estimation of Commodity Prices		
<p>Bill of quantities and unit price for each commodity was standardized and provided for in annex 2-5 according to circular PLAN/1/KFS/144 dated</p>	<p>True</p>	<p>No further comment on the response</p>
<p>Higher prices charged on commodities in the field stations compared to the budget allocated</p>	<p>The estimated prices for commodities contained in the circular were indicative and based on the Nairobi market. The higher prices are as a result of the procurement processes (quotations, etc) in different parts of the country where commodity prices do differ from one county to another.</p>	<p>Agreed; no market survey was carried out in the different parts of the country (Counties) apart from Nairobi, this had an effect on delivery</p>

Audit Finding	Response by Ministry	OAG Comments
B) Non adherence to selection criteria		
Changes in the list of schools. Thirteen (13) of the Fifty one (51) implementing schools were selected outside the set selection criteria.	This was effected after consultations with stakeholders. Some of the factors for the changes included logistics and security concerns.	The Ministry did not provide evidence of the minutes/ consultations and reasons given to effect the changes of the initially selected schools
C) Incomplete implementation of the green schools Programme interventions		
Only 14% of the 51 had fully implemented programme activities	As much as we may have not had a 100% implementation rate, we believe that most of the schools earmarked for the programme activities actually did receive the same. We however take note and promise to better the success rate in the future	Based on the number of schools selected, a higher performance target would have been achieved
1. Discrepancies in procurement, supplies and installation for programme interventions		
(a) Failure and delay in procurement, supply and installation of water harvesting infrastructure	This is true, but the real cause of the delay was the late release of the funds from The National Treasury to MENNRDA	No evidence of late release of funds. Further, the delays may not justify the failure to supply and install the water harvesting infrastructure to 9 out of the 16 GSP implementing schools which had a contractor allocated to supply the same.
Details of companies contracted to install water harvesting infrastructure not availed to auditors	This is regrettable, but the list of prequalified suppliers by MENNRDA is available	The team will verify the list of prequalified suppliers by MENNRDA once provided
Details of listing of the contracted companies under the water resource management rules, 2007	Rule 10 (5) of the Water Resource Management Rules, 2007 maintains a register for Water Resource Users Associations (WRUA) to collaborative management of the water resources of a particular resource and which promotes public participation, conflict mitigation, gender main-streaming and environmental sustainability. It does not govern the construction and installation of rain water harvesting	Our reference was Section 148 (2) of the water resource management rules, 2007 that require a list of licensed qualified contractors. Donn Penn Limited and Stanklean Commercial Ltd contracted by the Ministry were not part of the licensed qualified water resource contractors for the year 2014
The audit found that only 6 out of the sixteen schools sampled schools were supplied with water harvesting infrastructure; - Tank taller than roof	This was brought about by the fact that the required size for the water tanks was that with a capacity to hold 10,000litres. These tanks are of a standard measure (height, volume and width). This gives rise to the situation where the school roofing is lower than this standard measurement.	No response was given for failure to supply water harvesting infrastructure to the 10 schools therefore, it is taken that 10 out of 16 sampled schools did not receive the water harvesting infrastructure The intended use of water harvesting cannot be achieved where the roof is lower than the tank. This suggests that surveys was not carried out prior to procurement, supply installation of the water tank
35 schools out of 51 not supplied with harvesting infrastructure	According to the documents in our possession, all water harvesting infrastructure was supplied to the respective schools and the deliveries acknowledged and signed for by the respective heads of schools involved.	We shall verify the response once the Ministry avails all the documents including those on Donn-Penn Construction limited. Further, it was not explained why 35 out of the 51 implementing schools were not allocated a contractor for the water harvesting infrastructure works.

Audit Finding	Response by Ministry	OAG Comments
Reasons for failure and delay in providing water harvesting infrastructure and conflicting information on coverage for schools not provided by Head, Supply Chain Management, Ministry	This is regrettably agreed, but the delay in the provision of the infrastructure was due to the late disbursement of the funds to the ministry.	Though there was a delay in disbursements, it may not justify the delays in installation of water harvesting infrastructure in 35 schools of the 51 as they had not been allocated contractors. Further, only 7 schools had full implementation out of 16 that had started the full implementation of GSP interventions. The delays in supply and installation are operational challenges emanating from the Ministry and require system reform
(b) Supply and delivery of water harvesting infrastructure to non-implementing schools		
Circular issued by Director, KFS indicated that all participating schools (51 No.) would receive water harvesting infrastructure from the Ministry. However the Ministry could only cater for 16 schools for water harvesting infrastructure from the Ministry	Deliver Notes (copies attached for ease of reference) indicate that the water harvesting infrastructure was supplied to more than 16 schools. However this concern has been noted and the MENNRDA commits to a more concerted effort in the M&E component of this programme in the future	We shall verify the documents on supply to the additional schools, especially from Donn-Penn Construction in order to verify complete supply and installation. However, this paragraph indicates that 35 of the schools implementing the programme were excluded from benefiting from the water harvesting infrastructure because they lacked contractors
List of 54 schools supplied by implementing office in the Ministry to the Supply Chain Department (Ministry) at variance with the first list of 51 schools	This is true. This was brought about by there being enough resources within Supply Chain to cater for the extra number of schools.	It is true that a list 54 schools was given for supply of water harvesting infrastructure. However, the 38 schools that are not implementing GSP have benefitted from the water harvesting infrastructure. It was not explained how they were incorporated
Sengera and Kisian Primary schools supplied with water tanks though not in the list of 51 schools	This is true, but they were included in the beneficiaries list after it emerged that there were enough funds that could cater for their inclusion. It is also important to note that both schools were in the master list for all schools that had been earmarked for provision of the water harvesting equipment (S/No. 115 and 154 respectively in the schools' list). However we Take note of this and in the future the ministry will confine itself to the approved list of beneficiaries at any given point in time.	No further comment on the response
<ul style="list-style-type: none"> - Head teacher of Kisian primary school procured the water tank for Kshs. 118,000 after receiving money from the agent for the contactor, Ms Stanklean Ltd - Stanklean Ltd allocated Kshs. 285,000 for each school 	The ministry contracted M/S Stanklean Ltd. the contract for the services at the agreed contract sum, and as thus and it is not privy to whomever the contractor sub-contracts or partners with during the provision of the services. However, the concern has been noted and the ministry is keen to closely monitor to ensure suppliers are fully responsible without involving the intended recipients	No further comment on the response
Lack of coordination between the Ministry and KFS field offices on installation of water harvesting infrastructure	Funding for administrative and logistical support and coordination was allocated to KFS. Nonetheless, it has been noted and	No further comment on the response

Audit Finding	Response by Ministry	OAG Comments
(c) Suppliers paid for goods and services not delivered		
Supply of water harvesting infrastructure by Ms Stanklean Ltd, Donn Penn Construction Ltd was done before they were issued with LPOs and therefore not in line with standard procurement procedures	The available supporting documents indicate that the delivery notes for the water tanks to the respective schools bear dates that are later than the LPO dates, so it is not possible that they were delivered before the LPOs were issued. The LPOs are dated December 2014 while the Delivery Notes are for various dates within the Month of June 2015 (see attached copies of signed Delivery Notes)	We have verified the delivery notes, except those of Messer's: Donn-Penn Construction. Further, the attached LPOs vary from the earlier ones. We shall confirm with the Ministry the apparent differences
Inspection certificates for completion of works for water harvesting infrastructure not provided to auditors	This may have arisen due to the fact that all the Inspection Certificates were attached to the respective payment vouchers	It would be necessary to confirm the completion of the civil works
While Ministry paid contractors Kshs. 15,407,250 some schools did not receive any water tanks	All scheduled deliveries were made as per the attached delivery notes duly signed and stamped by the respective Head Teachers.	We shall confirm the deliveries provided. However, delivery details for Donn-Penn were not availed by the Ministry.
(d) Incomplete establishment of tree nursery infrastructure and seedlings production		
At the time of audit, not all schools had commenced tree seedlings production	Where the water harvesting infrastructure had not been installed, seedlings production could not commence. As soon as the installation for water is done, seedlings production will commence.	No further comment on the response
Lack of water harvesting facilities greatly impeded the establishment of tree nurseries.	This is true	No further comment on the response
Failure to deliver the water harvesting facilities contributed to failure in nursery establishment	This is correct	No further comment on the response
Where schools had received full set of infrastructure, the programme took off well	This is correct	No further comment on the response
2. Adequate protection and establishment of woodlots		
All schools participating in the programme were supposed to establish woodlots.	This is correct	No further comment on the response
Protection and establishment of woodlots has taken place in all schools	This is correct	No further comment on the response
Woodlot establishment and protection are the two interventions where 100% was achieved	This is correct	No further comment on the response
3. Non-comprehensive capacity building		
(a) Lack of standardised training curriculum		
A schools package and curriculum for implementation in schools. This was not successfully developed.	Constraints in funding did not allow this to take place. Due to limited funding in 2013/14 FY, this was not prioritised. Indeed, it had been projected to be part of the activities for the following year, 2015/2016. However, no funds were received to continue with the implementation of the programme.	No further comment on the response
The audit confirmed that the green schools' curriculum, though foreseen in the programme document was not developed.	This is a correct observation. The main reason is inadequate funding which left KFS with no other option but to postpone the activity. The MoEST, being members of the National Steering Committee were privy to the need for developing the curriculum	Noted. However, the MoEST revealed they were unaware that they had been tasked with developing a GSP Curriculum. Further, MENRRDA stated that they had not involved MoEST as a result

Audit Finding	Response by Ministry	OAG Comments
Failure of the MENRRDA to involve the MoEST in implementation of the green schools programme	The MENRRDA made every effort in bringing together key stakeholders at the planning and programme development phase particularly: (i) MOEST, (ii) Water and Irrigation, (iii) Kenya Scouts Association, (iv) Kenya Forestry Research Institute (v) DFID through the DFID/Finance Innovation for Climate Change Fund where Ms Deborah Murphy, Technical Adviser, DFID/FICCF regularly participated at the Ministry level meetings	No evidence was provided to detail the invitation of MoEST to the stakeholders meetings
(b) Inadequate involvement and participation of pupils		
The audit observed that in all the sixteen schools visited only five of the schools which are Nduduini, Michinda, Kinyau, Bale and Skyline primary had shown signs of pupil involvement in the programme.		
Little interest shown by the school administration with signs of neglected woodlots	This is a bad turn of events which is regrettable. KFS will make every effort to alleviate this condition in schools where interventions have been initiated.	Noted
(c) Inaccurate and non-comprehensive reporting on capacity building		
KFS Hq. had indicated that a reporting format for school greening was to be developed.	<ul style="list-style-type: none"> - This was done and the template shared with the HOCs and ECs; - In addition, the ECs and HOCs also utilised the national performance contract reporting format for reporting progress in the implementation of the school greening activities alongside other targets 	What was required was the standardized reporting format that was to be developed for GSP as per Section D (ii) of the Circular on Implementation of the Green Schools and Commercial Tree Growing in Selected Schools.
The audit report indicates that no reporting format was developed	<ul style="list-style-type: none"> - The template was developed and shared with the field officers - HOCs and ECs - Through use of the reporting format, data and information was corrected from the field and the same template utilised in progress preparing progress report. 	The template was not Provided the template that was developed and shared with field officers
There was no comprehensive reporting on capacity building	<ul style="list-style-type: none"> - The auditors did confirm that training was conducted albeit lack of comprehensive coverage through pictorials. - Noteworthy is that in addition to what the field officers reported on capacity building, hands-on-training also took place especially with regard to the woodlot and tree nursery establishment and seedlings production. - In subsequent activities under the programme, this aspect of reporting and capture for evidence will be improved. 	Other than the pictorial evidence some capacity building reports lacked key components such as: the content covered during the trainings; and other logistical requirements.
Inaccurate reports on achievements	<ul style="list-style-type: none"> - Fairly accurate reports were prepared by HOCs and ECs and shared with the KFS headquarters which formed the basis for the reports. - Noteworthy is that these reports had been shared with the auditors who carried out the field assessments 	The concern was on inaccurate and non-comprehensive reporting concerning capacity building only and not on the general achievements of GSP

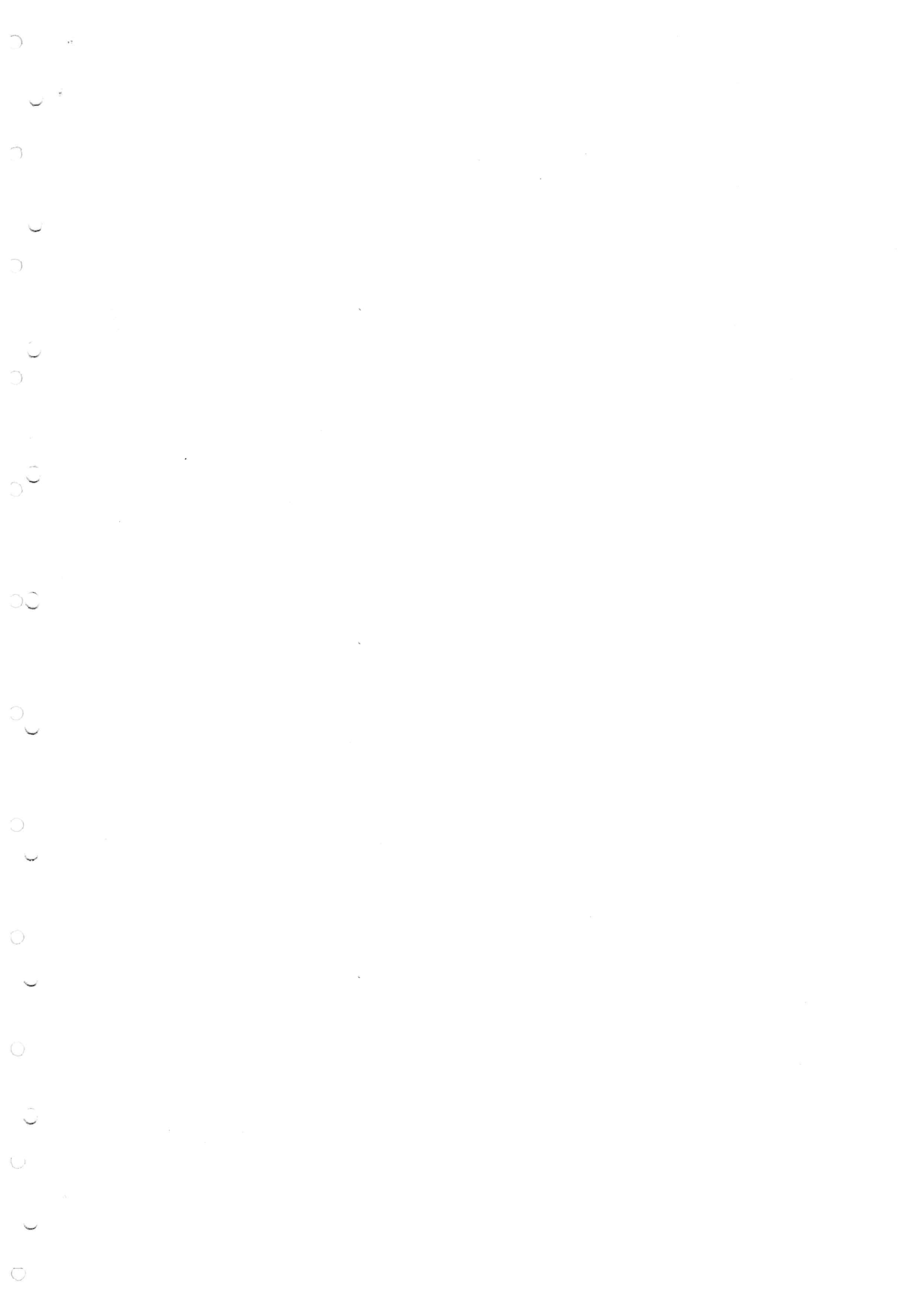
Audit Finding	Response by Ministry	OAG Comments
D) Ineffective programme management and coordination		
(a) Inadequate consultations and coordination among key partners and stakeholders	A fair amount of coordination was achieved at the formative stages of the programme	Key stakeholders as MoEST were not involved during planning, design, implementation and monitoring of the programme. Further, there was only one Inter-ministerial oversight committee meeting Further, the Programme Steering Committee was not fully constituted since only 5 out of 9 representatives were consistently invited by the Chair of the PSC to 2013 and 2014 meetings
Interview with stakeholders and partners established that there was inadequate involvement of partners through meetings	The MENRRDA made every effort in bringing together key stakeholders at the planning and programme development phase particularly: (i) MOEST, (ii) Water and Irrigation, (iii) Kenya Scouts Association, (iv) Kenya Forestry Research Institute (v) DFID through the DFID/Finance Innovation for Climate Change Fund (FICCF) where Ms Deborah Murphy, Technical Adviser, DFID/FICCF regularly participated at the Ministry level meetings.	Our finding remains as reported as no evidence of involvement of MoEST and Ministry of Devolution and Planning during the design, implementation and monitoring stage was availed.
<ul style="list-style-type: none"> - Limited number of oversight meetings held at ministry level - Programme management unit established in KFS and found to be functional 	<ul style="list-style-type: none"> - This is true and it is attributable to cuts in budgetary allocations. Effort will be exerted to ensure that the stipulated number of meetings do take places are required from this point forward funding - This confirmation is okay 	For a successful delivery, adequate planning should have been carried out to ensure establishment of committees and effective multi-stakeholder meetings and collaborates
Failure to establish some of the committees which had been foreseen in under the programme document	This is attributable to much diminished funding for the programme and non-prioritization under the wider greening initiatives.	The lack of establishment of committees is an indication of omissions at the Planning stage
(b) Lack of coordination between KFS/ MENRRDA and the contracted companies		
There was no communication between the MENRRDA and KFS field offices regarding contractors and the delivery dates	This is true but it can be attributed to diminishing funding, which adversely affected some components of the GSP	Noted, though other methods as emails, phone messages, or other innovative methods of communication could be used as this communication systems are already in place
Liaison between the contractors and KFS field officers of KFS not established	This due to reduced resources available for the programme due to budgetary cuts	
(c) Lack of a programme implementation manual		
A programme implementation manual was to be developed to guide programme implementation	This had been programmed to be done through a consultancy. However, due to inadequate funding for the programme, this activity could not be undertaken	No further comment on the response
Programme implementation manual (PIM) was not developed	<ul style="list-style-type: none"> - This is attributed to inadequate funding for the programme. This led to non-prioritization for the activity in the first year of the programme. - Indeed, the KFS did not receive any funding for the programme in the 2nd year (2015/2016) of its existence. 	No further comment on the response
Use of circulars in the absence of PIM to programme implementation	- From a KFS perspective, the routine circulars issued by the director to guide	KFS had devised an innovative idea of circulars to deal with the stakeholders to guide the operations of all the stakeholders a PIM was necessary

Audit Finding	Response by Ministry	OAG Comments
E) Deficiencies in monitoring, evaluation and reporting		
(a) Failure and delayed monitoring and evaluation		
A Monitoring, Evaluation and Reporting system for the Green Schools Programme was not developed.	Due to budget limitations, the M&E system could not be developed. It had been foreseen that Kshs. 5 Million would be required to develop the system	No further comment on the response
MENRRDA did not carry out M&E	Despite the shortage in manpower, the ministry did carry out some M&E in some conservancies, for example Ewaso North Conservancy in November 2014.	We shall confirm the evidence/reports for M&E carried out at MENRRDA level specifically for GSP
Long intervals on monitoring of the programme by HOCs	The limited budgets allocated to HOCs contributed to this situation. This situation can be corrected through allocation of adequate funds to the field offices	No further comment on the response
Lack of a monitoring, evaluation and reporting system was due to lack of funds for consultancy services which led to untimely preventive and corrective measures on programme management	<ul style="list-style-type: none"> - Every effort was made to have the programme up and moving in the right direction; - Two field monitoring missions were conducted for schools in the western Kenya region - In addition, KFS developed a reporting format to guide submission of reports by HOCs 	Good effort however, a monitoring, evaluation and reporting system which was to be developed would have made the process more efficient
(b) Misreporting on implementation of GSP		
There was conflicting information in KFS and MENRRDA	<ul style="list-style-type: none"> - The reporting of progress of implementation of the programme by KFS was consistent as what was communicated to the PS/State Department of Environment and Natural Resources as it was an aggregation of what was compiled from reports from the field offices; - KFS also ensured that the performance contract targets (2014/2015 FY) for HOCs also took into account the targets for the school greening programme activities; - MENR to comment on the other matters on the other aspects at steering level 	The conflict in the reports between the MENRRDA and KFS mainly in the extent of completeness of water harvesting component as stated in the paragraph has not been resolved as evidenced by the reports given to the auditors
Lack of monitoring by Supply Chain Department at the MENR	- Despite the shortage in manpower, the ministry did carry out some M&E in some conservancies	<p>We shall confirm that M&E by MENRRDA level</p> <p>Efficient planning for M&E at the ministry level could have been carried out to solve the problem</p>
Conclusion		
(a) MENRRDA's broad scope for piloting phase by projecting to cover 2,600 public primary schools while only 51 schools were covered in the 1 st year. This, according to auditors ranks the implementation of the green schools programme as unsatisfactory	<ul style="list-style-type: none"> - The approach adopted by the MENRRDA, KFS and other stakeholders in drafting of the programme document was that, being a reference document and having been developed to assist in resource mobilization, it was deemed necessary that the document be broad enough and as ambitious as possible for purposes of fund raising not just from government but also from other agencies; - the broader greening programme of the ministry. 	<p>When planning and designing the programme a reasonable number of model/pilot schools should be selected. Based on the lessons learnt, there should be proper budget forecasting and projection for subsequent programme rollout</p> <p>A success of only 51 or 1.9% of the 2600 targeted pilot schools was achieved.</p>

Audit Finding	Response by Ministry	OAG Comments
(b) Second phase of rollout could not take place	-- The budget constraints observed by the auditors is correct as no funds were made available for the programme during the 2015/2016 FY	No further comment on the response
(c) Ineffective monitoring and evaluation by and MENRRDA and KFS	-- Within the constraints of the available funds, monitoring at the two levels did take place. KFS made the necessary arrangements for reporting from the which is in addition to conducting two (2) field monitoring missions by KFS and one monitoring mission by the Ministry in November 2014.	The monitoring and Evaluation was not timely at the KFS/MENRRDA level. At the MENRRDA level M&E for GSP was not carried out at all therefore M&E was ineffective

Overall comments by the Ministry on progress of GSP and actions taken

- (i) Under the MTEF process leading to the identification and prioritization of activities in the forestry sector for implementation in the 2016/17 FY, "School Greening Programme" has been captured in the printed estimates. This has happened for the first time and will greatly improve the rate of success as opposed to previous years where there was no such provision;
- (ii) Arising from (i), the MENR and KFS will find it easier to implement the programme on the basis of funds which will be directly allocated to the programme;
- (iii) KFS intends to implement the establishment of the tree nursery sheds, stores, fencing, seedlings curing tunnels and water harvesting infrastructure in the schools through "rotting of schools" to support competitive tendering;
- (iv) KFS is currently tendering for consultancy services for preparation of drawings and bills of quantities for all the infrastructures for the schools to support (iii, immediately above);
- (v) Distinct responsibilities between the MENR/SDNR and KFS in the management and implementation of the school greening programme will be developed to eliminate overlaps; and
- (vi) Once the funds will be made available, additional capacity building for implementing offices at the county and forest conservancy level will be undertaken to improve the effectiveness and efficiency of programme implementation.



CONTACTS

Office of the Auditor-General

Address: P.O. Box 30084-00100, NAIROBI.

Telephone: +254 796 52 85 60

E-mail: info@oagkenya.go.ke

Website: www.oagkenya.go.ke

 **@OAG_Kenya**

 **Office of the Auditor-General Kenya**