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THE AUDITOR-GENERAL

ON

**STRENGTHENING FOREST MANAGEMENT
FOR IMPROVED BIODIVERSITY
CONSERVATION AND CLIMATE RESILIANCE
IN THE SOUTHERN RANGE LANDS OF KENYA -
IUCN PROJECT NO. P03162, IUCN WARD NO.
AVCH-000981 AND GEF ID/10292**

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

**NATIONAL ENVIRONMENT
MANAGEMENT AUTHORITY**





nema

mazingira yetu | ulhai wetu | wajibu wetu



**PROJECT NAME: STRENGTHENING FOREST MANAGEMENT FOR
IMPROVED BIODIVERSITY CONSERVATION AND CLIMATE
RESILIENCE IN THE SOUTHERN RANGELANDS OF KENYA**

**EXECUTING ENTITY: NATIONAL ENVIRONMENT MANAGEMENT
AUTHORITY**

**PROJECT GRANT/CREDIT NUMBER
IUCN PROJECT NUMBER: P03162
IUCN AWARD NUMBER: AVCH-000981
GEF PROJECT NUMBER: GEF ID/10292**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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



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1. Acronyms and Definition of Terms

| | |
|---------|---|
| ACC | African Conservation Centre |
| ASAL | Arid and Semi-Arid Land |
| ASGTS | Agriculture Sector Growth and Transformation Strategy |
| AVCD | Accelerated Value Chain Development |
| CBNRM | Community Based Natural Resources Management |
| CBO | Community Based Organization |
| CEC | County Environmental Committee |
| CEO ER | Chief Executive Officer Endorsement Request |
| CESPAD | Centre for Social Planning and Administrative Development |
| CFA | Community Forest Association |
| CGIAR | Consultative Group in International Agricultural Research |
| CIDP | County Integrated Development Plan |
| CSA | Climate Smart Agriculture |
| DMP | Desert Margin Program |
| EMCA | Environment Management and Coordination Act |
| ENSDA | Ewaso Ngiro South Development Authority |
| ESMS | Environmental and Social Management System |
| FAO | Food and Agriculture Organization |
| FPIC | Free Prior and Informed Consent |
| GDP | Gross Domestic Product |
| GEF | Global Environment Facility |
| ICIPE | International Centre of Insect Physiology and Ecology |
| ILRI | International Livestock Research Institute |
| IBLI | Index Based Livestock Insurance |
| ICRAF | World Agroforestry Centre |
| ICRISAT | Research Institute for the Semi-Arid Tropics |
| IUCN | International Union for Conservation of Nature |
| KALRO | Kenya Agricultural and Livestock Research Organization |
| KEFRI | Kenya Forestry Research Institute |
| KFS | Kenya Forestry Service |
| KWCA | Kenya Wildlife Conservancies Association |
| KWTA | Kenya Water Towers Authority |
| LDN | Land Degradation Neutrality |
| M&E | Monitoring and Evaluation |
| MT | Metric Ton |
| NECC | National Environment Complaints Committee |
| NEMA | National Environment Management Authority |
| NETFUND | National Environment Trust Fund |
| NDMA | National Drought Management Authority |

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| | |
|---------------|--|
| NGO | Non-Government Organization |
| NRT | Northern Rangelands Trust |
| PES | Payment for Ecosystem Services |
| PIF | Project Identification Form |
| PMU | Project Management Unit |
| PPG | Project Preparation Grant |
| PRODOC | Project Document |
| SEP | Stakeholder Engagement Plan |
| SLM | Sustainable Land Management |
| SORALO | South Rift Land Owners Association |
| STAP | Scientific and Technical Advice Panel |
| TCML | Tata Chemicals Ltd |
| TOC | Theory Of Change |
| TOR | Terms Of Reference |
| WRUA | Water Resource Users Association |
| WWF | World Wildlife Fund |

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2. Project Information and Overall Performance

2.1 Name and registered office

Name

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya.

Objective

The project overall objective is to restore Southern Kenya dryland forest and rangeland landscape for resilient environment and community livelihoods.

Address

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

Contacts: The following are the project contacts

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

Mobile: 0724 253398, 0735 013046, 0723 363 010

E-mail: info@nema.go.ke

Website: www.nema.go.ke

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

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Project information and overall performance (continued)

2.2 Project Information

| | |
|---------------------|--|
| Project Start Date: | The project start date is 28/4/2023 |
| Project End Date: | The project end date is 28/4/2027 |
| Project Manager: | The project coordinator is: 1. Dr. Leonard Tampushi- June 2024 2. Mr. Obadiah K. Mungai – July 2023- May 2024. |
| Project Sponsor: | The project sponsor is the Global Environment Facility. |

2.3 Project Overview

| | |
|--|---|
| State Department of the project | The project is under the supervision of the Ministry of Environment, Climate Change and Forestry. The implementing agency is the IUCN while the National Environment Management Authority (NEMA) is the Executing Agency. |
| Project number | IUCN Project Number: P03162/ GEF Project Number: GEF ID/10292 |
| Strategic goals of the project | The project's goal is to support a functioning and resilient dryland forest landscape that supports sustainable economic and food production through integrated natural management. It will be delivered through the following objectives: 1. To develop community enterprises and livelihood value chains based on sustainable use of natural resources in the drylands. 2. To improve effective governance of land resources through the strengthening of community-level organizations, National and County governments. 3. To implement local resource management and restoration plans by the community units and local authorities. 4. To coordinate the management of an integrated dryland landscapes knowledge exchange and management platform. |
| Summary of Project Strategies for achievement of strategic goals | The strategic goal of the project will be achieved through 3 key components: 1) Strengthen the enabling environment for the sustainable management of drylands. 2) Investment in scaling up sustainable dryland management. 3) Programmatic coordination, monitoring and knowledge management |

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| | |
|---|--|
| Other important background information of the project | The project has been designed in careful consideration of the national priorities of Kenya, the needs of the local pastoral Community and the lessons from past and on-going initiatives in similar ecosystems. The proposed holistic approach will link income-generating activities with sustainable environmental management activities |
| Areas that the project was formed to intervene | <p>The project plans to create a bridge between development needs and environmental activities. By building the communities' capacities and supporting them to derive more benefits from sustainable activities, the project will pave the way for innovations at local or landscape level in terms of natural resources management and conservation. The project is therefore formed to intervene in the following focal areas;</p> <ul style="list-style-type: none"> • Biodiversity • Land Degradation • Climate Change • SFM Drylands IP |
| Project duration | The project started on 28 th April 2023 and is expected to run until 28th April 2027. |

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Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the current year:

National Bank of Kenya Ltd
 KEBS Branch-4026
 P.O. Box 72866-00200, Nairobi

2.5 Independent Auditor

The project is audited by the Office of the Auditor General

P.O Box 30084-00100
 Nairobi, Kenya

2.6 Roles and Responsibilities

| No. | Names | Title designation | Key qualification | Responsibilities |
|-----|--------------------|---|--|--|
| 1. | Mamo B. Mamo | Director General | Master of Science Environmental Education | Overall program leadership. |
| 2. | Leonard Tampushi | Project Coordinator June 2024 | PHD Masters of Science in Biotechnology | Coordinate overall programme activities in NEMA |
| 3. | Obadiah K. Mungai | Project Coordinator July 2023-May 2024 | Master of Arts in Economics, Master in Public Policy Analysis | Coordinate overall programme activities in NEMA |
| 4. | Barbara J. Munyuh | Project Administrator/ Gender Expert | Master of Arts in Environmental Law (Ongoing) | Co-ordination of GEF-7 SFM Programme Activities & provide Technical support in Gender issues |
| 5. | Alphonse O. Omollo | Project Accountant | MBA Accounting | Financial Management and Reporting |

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| | | | | |
|-----|-------------------|-------------------------------------|--|--|
| 6. | Judith Ochieno | Communications Technical Expert | Masters in Communication Studies | Provide Communication Technical support |
| 7. | Joseph M. Ngararu | Legal Expert | LLM (Ongoing) LLB; PGD (KSL) | Provide Legal Technical support |
| 8. | Joseph M. Gichogo | Procurement Expert | Bachelor of Purchasing Supplies Management (Ongoing) | Provide Procurement Technical support |
| 9. | Charles Mwangela | Risk Assessment & Management Expert | Master of Science Finance and Accounting | Provide Risk Assessment and Management Technical support |
| 10. | Wilson Tonkei | Monitoring and Evaluation Expert | Bachelor of Science in Environmental Chemistry | Provide Monitoring and Evaluation Technical support |
| 11. | Iqra Osman | Monitoring and Evaluation Expert | Master of Science in Monitoring and Evaluation | Provide Monitoring and Evaluation Technical support |
| 12. | Patricia Mumbi | Awareness and Outreach Expert | PHD Environmental Governance and Management | Provide Awareness and Outreach Technical support |
| 13. | Eunice Kibunga | GIS Expert | Master of Science in Geographical Information Systems and remote sensing | Provide GIS Technical support |
| 14. | Joan Koilel | Office Administrator | Bachelors in Development Studies | Logistics and Record keeping |

2.7 Funding summary

The Project is for duration of 4 years from 2023 to 2027 with an approved budget of USD 5,354,587 as GEF financing equivalent to 560 Million as per Project document (Kshs 789 Million as per the prevailing exchange rate) as highlighted in the table below and USD 15,080,000 as co-financing.

The Co- financing aspect is as indicated in the table below;

| Item | Organization | Investment (USD) | In-kind (USD) |
|------|--|------------------|-------------------|
| 1. | IUCN | 1,000,000 | 3,000,000 |
| 2. | South Rift Association of Land Owners (SORALO) | | 350,000 |
| 3. | Africa Conservation Center (ACC) | 450,000 | 2,500,000 |
| 4. | NEMA | 1,000,000 | 2,500,000 |
| 5. | Meat Naturally | | 30,000 |
| 6. | County Government of Narok | | 1,200,000 |
| 7. | County Government of Kajiado | | 500,000 |
| 8. | KALRO | | 2,000,000 |
| 9. | Tata | | 2,000,000 |
| | Total | 2,450,000 | 12,630,000 |

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Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
|--|-------------------|----------------------|----------------|--------------------|-------------------|----------------------|
| (i) Grant | | | | | | |
| GEF 7 - IUCN | 5,354,588 | 789,587,400 | 837,000 | 129,500,640 | 4,517,588 | 660,086,760 |
| Total | 5,354,588 | 789,587,400 | 837,000 | 129,500,640 | 4,517,588 | 660,086,760 |
| (ii) Counterpart funds | | | | | | |
| Government of Kenya & Other co-funding | 15,080,000 | 2,333,177,600 | 19,165 | 2,965,192 | 15,060,835 | 2,330,212,408 |
| Total | 20,434,588 | 3,122,765,000 | 856,165 | 132,465,832 | 19,578,423 | 2,990,299,168 |

Amounts translated at Exchange rate of 1 USD is Equal to Kshs 154.72

The donor transferred USD878, 188 on 17th August 2023 to the Project Designated Account at Central Bank. The Amount transferred by the National Treasury to the Project Account is USD 837,000 as amount budgeted for the Project in the Printed Estimates was Kshs 129,796,186. Undrawn balance to date includes USD 41,170 in the Project Designated Account at Treasury.

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Project information and overall performance (continued)

B. Application of Funds

| | | | | | | |
|--|----------------|--------------------|----------------|-------------------|----------------|--------------------|
| | | | | | | |
| (i) Grant | | | | | | |
| GEF 7 -IUCN | 837,000 | 129,500,640 | 160,703 | 24,863,938 | 676,297 | 104,636,702 |
| | | | | | | |
| (ii) Counterpart funds | | | | | | |
| Government of Kenya & Other co-funding | 19,165 | 2,965,192 | 19,165 | 2,965,192 | - | - |
| Total | 856,165 | 132,465,832 | 179,868 | 27,829,129 | 676,297 | 104,636,702 |

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

| | | | |
|--------------|--------------------|-------------------|-----|
| | | | |
| 2023/24 | 129,796,186 | 24,863,938 | 19% |
| Total | 129,796,186 | 24,863,938 | |

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

The GEF 7 SFM Project has made significant progress in achieving the three project components as defined in the approved Project Document (ProDoc) leading to the desired outcome of restoring the Southern Kenya dryland forest and rangeland landscape for resilient environment and community livelihoods. The following are the key achievements made under each component.

1. Component 1: Strengthening the Enabling Environment for the Sustainable Management of Drylands

| |
|--|
| Summary Achievements during the Project Period |
| <ul style="list-style-type: none"> a. 74 local community organizations in Kajiado County trained on governance and leadership. 41 from Oldonyo-Orok WRUA and 33 from the Namanga CFA. b. 10 nominated County Environment Committee Members from Narok County trained on county restoration plans and county environment action plans. c. 30 community representatives and 15 project partners benchmarked in a project study tour in the TWENDE project sites. d. Engagement of a consultant to undertake a project baseline survey initiated. |

2. Component 2: Investment in scaling up sustainable dryland management

| |
|---|
| Summary Achievements during the Project Period |
| <ul style="list-style-type: none"> a. 890 kgs of wild indigenous seeds were collected for the establishment of 300,000 tree seedlings. 20,000 seeds potted. b. 5 schools identified for establishment of rainwater harvesting infrastructure in Narok and Kajiado c. 30 conflict community officers recruited in the prevention, reporting and mitigation of human-wildlife conflicts d. 1 clean energy demonstration center established in NEMA Kajiado Green Point. 120 participants including community members, government officials and students |

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trained on clean energy technologies. 9 exhibitors showcased the promotion of local innovations in clean energy and sustainable water management.
e. Engagement of a water harvesting expert initiated

3. Output 3: Monitoring and Evaluation, Learning and Knowledge Management

Summary Achievements during the Project Period

- a. Establishment of an MERL system initiated
- b. Needs assessment of 2 green points done in Narok and Kajiado. 10 stakeholders from county government and community representatives engaged in the assessment.
- c. Development of information and awareness materials done in Kajiado County
- d. Engagement of a Communications and knowledge management expert and an M&E expert initiated
- e. 2 county stakeholder forums done in Narok and Kajiado. 15 dryland management stakeholders engaged in the forums.

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

| FY | Budget (KES M.) | Expenditures Incurred | % of Donor funds utilized |
|--------------|--------------------|-----------------------|---------------------------|
| 2023/24 | 129,796,186 | 24,863,938 | 19% |
| Total | 129,796,186 | 24,863,938 | |

The Absorption of the funds received is at approximately 19 % as indicated above.

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

1. Delayed disbursement of funds from the National Treasury. NEMA received funds from the National Treasury in January which affected the early implementation of project activities, which delayed project implementation and adequate absorption of funds.

Recommendation: Engage designated personnel in TNT to facilitate in the fast-tracking and addressing of bottlenecks in disbursement of funds.

2. Lack of a dedicated project bank account by KALRO which resulted in non-disbursement of funds in the reporting period.

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Recommendation- the Sub- executing Entity to fast track the opening of the Project Bank Account. The Project Bank Account has since been opened on 29th July 2024.

3. Slow turnaround by SEA's on finalization of preliminary project activities including signing of work plans, opening of project bank accounts which led to delayed disbursement to partners.

Recommendation- The challenges incurred by the SEA's in signing the sub- agreements have since been resolved.

4. Delays in procurement processes occasioned by delays in receipt of disbursed funds from NT.

Recommendation- Engage designated personnel in TNT to facilitate in the fast-tracking and addressing of bottlenecks in disbursement of funds.

5. Slow turnaround by SEA's on Technical and Financial reporting requirements and adhering to reporting timelines and guidelines has led to delayed reporting.

Recommendation- A capacity building of the SEA's on the Technical and Financial Reporting requirements was undertaken to resolve the issue.

2.9 Summary of Project Compliance:

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

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3. Statement of Performance against Project's Predetermined Objectives

Introduction

The overall goal of the GEF 7 Project on Strengthening Forest Management is to support a functioning and resilient dryland forest landscape that supports sustainable economic and food production through integrated natural management. The Key distinct strategic components of the projects 2023-2027 plan are to:

- **Component 1: Strengthen the Enabling Environment for the Sustainable Management of Drylands**
- **Component 2: Invest in scaling up sustainable dryland management**
- **Component 3: Monitor and Evaluate, Learn and Knowledge Management**

Progress on attainment of strategic development objectives

To implement and cascade the above strategic components to specific result areas, all the project components were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into quantifiable targets. Attendant indicators and means of verification were identified for reasons of tracking progress and performance measurement.

Below we provide the progress on attaining the stated objectives:

| | | | | |
|---|---|---|----------------------------------|--|
| Overall objective: To restore southern Kenya dryland forest and rangeland landscape for resilient environment and community livelihoods. | Area of Land restored through afforestation | 400,000 ha disaggregated by type of land: <ul style="list-style-type: none"> • Agricultural land restored = 25,000ha ; • Forest & forest land restored = 25,000ha • Natural grass & shrub lands restored =350,000ha. | Field survey/Biodiversity survey | |
| | Area of landscape under improved practices | 200,000 ha | Field surveys | |
| | Number of direct beneficiaries disaggregated by gender as co-benefit of GEF investment | 200,000 (128,000 Men, 72,000 women) | Household surveys | |
| | Expected greenhouse gas emission mitigated Expected CO₂e (direct) | 1,500,000 metric tons of CO ₂ e | EXACT tool | |

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| Results hierarchy | Indicators | Targets | Means of verification | Performance |
|--|---|--|---|---|
| Component 1: Strengthening the enabling environment for the sustainable management of drylands | | | | |
| <p>Outcome 1.1: Governance, institutions and community capacity for sustainable land management is strengthened</p> | <p><u>Indicators:</u></p> <ul style="list-style-type: none"> Number of county and community level structures/institutions with improvements in governance of land and resources as demonstrated by improvements in participatory land use planning, enforcement of regulations related to natural resource use, etc. | <p>5 WRUAs 6 CFAs 9 grazing Committees</p> | <p>Integrated Resource Use plans, Articles of Association Grazing Plans. Meeting minutes.</p> | <p>i) 1 CEC Narok County strengthened on county restoration plans ii) 3 WRUAs (Oldonyo-Orok, Kitilikini & Siyiapei) trained iii) 2 CFAs (Namanga & Enoosupukia) trained</p> |
| <p>Output 1.1.1: Gender-sensitive local community organizational capacity strengthened (Community Forest Associations, Conservancies, River Users Associations) to implement land and resources management plans</p> | <p><u>Indicators:</u></p> <ul style="list-style-type: none"> Number of organizations strengthened Number of organization/group members (at least 35% female) given knowledge or skills in areas related to Sustainable Land and Natural Resources Management and governance | <p>10 2,000 (1,400m, 700f)</p> | <p>Review of documents, Focus Group Discussions or key Informant Interviews Capacity Assessment Reports, Training Reports Participatory resource assessment report Governance mechanism reports- by-laws, committee compositions, members registers.</p> | <p>iv) 1 Kajiado Grass seed bank group trained. v) 195 members trained – 123 men and 72 women vi) 1 project baseline study consultancy tendered</p> |

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| Results hierarchy | Indicators | Targets | Means of verification | Performance |
|--|--|---------|---|-------------|
| | <p>(disaggregated by Type of Organizations).</p> <p><u>Milestones:</u></p> <ul style="list-style-type: none"> • Baseline study carried out • Community members mobilized to put their private land under communal management | | | |
| Output 1.1.2: The capacity of County Environment Committees (CECs) in Narok and Kajiado strengthened to implement sub-county restoration plans for natural resources including high conservation value forest (HCVF) areas particularly Loita, Namanga, suswa and Olkiramatian/Shompole forests. | <p><u>Indicators:</u></p> <ul style="list-style-type: none"> • Number of County Environment Committees (CECs) strengthened to for implementation County or Cub-County restoration plans | 2 | Key Informant Interviews, Focus Group Discussions | |
| Output 1.1.3: Financial resource allocation increased at the Local level to support sustainable land management | <p><u>Indicator:</u></p> <ul style="list-style-type: none"> • Number of Payment for ecosystem Services (PES) financing MoU | 3 | Review of documents (e.g. Agreements between communities and private actors; Financial report of payments for ecosystem | |



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| Results hierarchy | Indicators | Targets | Means of verification | Performance |
|--|---|--------------------------------|---|--|
| | implemented at community level | | services), | |
| Component 2: Investment in scaling up sustainable dryland management | | | | |
| Outcome 2.1: Restoration and sustainable integrated land use management actions are implemented | <u>Indicator:</u> <ul style="list-style-type: none"> Area (Ha) under restoration and sustainable management in the target landscapes Increase in number of households with improved access to water | 132,000 Ha 35% increase | Management plans reviews, Sample site visits, Participatory rangeland assessments | i) Consultancy to undertake project study on degraded sites initiated ii) 1 tree nursery established in Narok (Eramatare) to produce 300,000 tree seedlings iii) 890kgs of wild seeds collected iv) 20,000 tree seedlings potted v) 5 schools assessed and identified for the establishment of rainwater harvesting technologies vi) 30 conflict community officers deployed to reduce HWC vii) 1 clean energy |
| Output 2.1.1: Rangeland restoration sites identified through detailed gender-responsive landscape restoration opportunity assessment mapping | <u>Indicator:</u> <ul style="list-style-type: none"> Coverage (Ha) of sites/areas identified for restoration activities | 62,000 Ha | Participatory rangeland assessments, Spatial resource distribution maps, Activity/biodiversity survey reports | |
| Output 2.1.2: Participatory and gender-responsive forest and rangeland landscape restoration investment action plans developed | <u>Indicator:</u> <ul style="list-style-type: none"> Percentage (%) of women actively involved in the development of | 40% | Management/restoration plans reviews, Sample site visits, Participatory rangeland assessments | |

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| | | | | |
|--|--|---|--|--|
| | <p>management activities (disaggregated by "Type of Activity e.g. grass/pasture, gully restoration, removal of invasive species, tree planting, improved grazing plan)</p> <ul style="list-style-type: none"> • Area of communal rangeland under improved livestock management regime • Number of people trained in rangeland rehabilitation and management techniques disaggregated by Gender • Number of gender-sensitive irrigation and water management schemes for crop and fodder production and dry season grazing developed <p><u>Milestones:</u></p> <ul style="list-style-type: none"> • Community field | <p>200,000 ha</p> <p>120,000 Ha</p> <p>2,000 People (at least 40% female)</p> <p>5 schemes</p> <p>5</p> | | |
|--|--|---|--|--|

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| | | | | |
|--|---|---|--|--|
| | <p>schools established</p> <ul style="list-style-type: none"> Seedlings or tree nurseries established | | | |
| <p>Output 2.1.4: Water access for communities and livestock is improved</p> | <p><u>Indicator:</u></p> <ul style="list-style-type: none"> Increase in the number of natural swaps restored, water pans in right locations and water harvesting structures | <p>50% increase</p> | <p>Project activity reports</p> | |
| <p>Output 2.1.5: Human / Wildlife conflicts are mitigated</p> | <p><u>Indicator:</u></p> <ul style="list-style-type: none"> Decrease in the number of elephant infestation reports/conflict cases reported to the conservancy or KWS Decrease in the number of livestock killed by big cats | <p>45% decrease</p> <p>45% decrease</p> | <p>Community surveys and reports on HWC to conservancies and local chiefs</p> | |
| <p>Outcome 2.2: Sustainable investments in resilient livelihood actions are increased</p> | <p><u>Indicator:</u></p> <ul style="list-style-type: none"> Percent (%) increase in the number of men and women employed in livestock, tourism and energy sectors in | <p>45% increase (20% increase for men and 25% increase for women)</p> | <p>Household survey (Baseline and Midterm or Terminal) using a representative sample</p> | |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

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| Results hierarchy | Indicators | Targets | Means of verification | Performance |
|---|---|--------------|---|---|
| Output 3.1.1: Functional landscape-level information system for improved planning and management of dryland resources established | <p><u>Indicator:</u></p> <ul style="list-style-type: none"> Monitoring, Evaluation, Learning and Reporting systems developed and operationalized at project, county and community levels. <p><u>Milestones:</u></p> <ul style="list-style-type: none"> Data exchange processes and agreement signed between communities and counties Resource centres including the NEMA Green Points established and strengthened | 1 M&E system | Monitoring, Evaluation Learning and Reporting system analysis; Reports from CBOs feeding into the County environment reports, Community survey, County survey | support team established vi) 1 training of PTC done on reporting guidelines vii) 1 project inception meeting done viii) 1 MER&L system consultant tendered |
| Output 3.1.2: Gender responsive localized drylands health, climate and biodiversity assessment tools developed and utilized | <p><u>Indicator:</u></p> <ul style="list-style-type: none"> Number drylands health, climate and biodiversity assessment tools developed and applied | 30 | Review of dryland ecosystem health or biodiversity assessments/monitoring reports | |
| Output 3.1.3: Project lessons are captured, | <p><u>Indicator:</u></p> | 15 | Review of documents (learning questions, | |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
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| | | | | |
|--|---|--|---|--|
| <p>evaluated and shared nationally and across countries and regions</p> | <ul style="list-style-type: none"> • Number of knowledge generation research studied carried out and disseminated. | <p>publications 3 baseline reports</p> | <p>research study reports or publications) and Key Informant Interviews.</p> | |
| <p>Output 3.1.4: National and Eastern Africa policy dialogue on dryland restoration promoted through generation of evidence-based policy briefs and recommendations.</p> | <p><u>Indicators:</u></p> <ul style="list-style-type: none"> • Policy briefs or recommendations produced and presented to policy makers • Number of knowledge or communication products/outputs developed and shared through various channels/means | <p>3 policy papers 15</p> | <p>Review of documents and Key Informant Interviews. Review of media products supplemented by key informant interviews and Focus group discussions.</p> | |

4. Environmental and Sustainability reporting

The proposed GEF-funded project “Strengthening forest management for improved biodiversity conservation and climate resilience in the Southern Rangelands of Kenya” is being implemented by the National Environment and Management Authority of Kenya (NEMA) in close coordination with the International Union for the Conservation of Nature (IUCN). The goal of the project is to restore degraded rangeland resources- forests, wildlife, soils and water thereby restoring the integrity of the ecosystem, improving wildlife conservation, improving people’s livelihoods and enhance resilience (of both livelihoods and ecosystem) to climate change. Governance systems improvement will lead to sustainable management of the rangelands which will in turn influence investment decisions. The project has four expected outcomes:

- i) Governance, institutions and community capacity for sustainable land management is strengthened.
- ii) Restoration and sustainable integrated land use management actions are implemented.
- iii) Sustainable investments in resilient livelihood actions are increased.
- iv) Sustainable landscape management actions are informed, coordinated and mainstreamed at county and national level.

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

1. Sustainability strategy and profile

Natural resources at the County Government level are managed by the line ministries headed by the County Executive Committee (CEC) members. Under the CEC is an accounting officer called the Chief Officer in charge of Environment. The top County management body of environment is the County Environment Committee supervised by the Council of Governors. The environmental planning process for development is consultative and involves public participation at all levels. Members of the lowest administrative unit, the Ward are consulted for their views on what should be included and prioritized in the development agenda. The views are all collected and presented to the County Environment Committees who then prepare County Environment Action Plans. The County Environment Committees, with the

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help of NEMA prepare the state of the environment reports and information from these reports is mainstreamed in the County Integrated Development Plans for planning and budgeting. NEMA plays an important (additional) role of strengthening the County Environment Committees and the project is supporting in training and capacity building of the CECs.

2. Environmental performance

The various activities of restoring the degraded areas, improved natural resources governance and institutional systems and incorporation of sustainable community level sustainable business enterprises all contribute towards a sustainable and efficient land resource that supports ecosystem functions, food security and biodiversity. The continued implementation of the interventions will lead to stable and effective governance institutions, increased land under forest cover, connected natural landscapes for biodiversity (wildlife corridors) and household livelihoods (livestock, crop and tourism). The planning and implementation of the project is intended to be at a landscape scale (two counties) and various governance levels (local, county, national and global).

3. Employee welfare

The project does not intend to treat men and women equally but to specifically target women through several types of activities: Support for creating and strengthening milk women's cooperatives, develop water harvesting methods, facilitate the access to improved cooking stoves and clean energy technologies, develop bee production, create woodlots and tree nurseries that would be run by women group, Support the development of handcrafts and bead crafts activities and create community farms and develop extension services for vegetable production.

The developed Gender Action Plan ensures equal opportunities for all gender in decision making processes, implementation of restoration plans and sharing of the benefit. The plan recognises that in this particular landscapes, women and men use resources differently; have different access to information; have different levels of authority in decision-making and are affected by ecological processes differently.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practices

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

c) Regulatory impact assessment

The project is committed to promoting and upholding the right to a clean and healthy environment for all citizens as stipulated in the Constitution of Kenya and in line with NEMA's mandate.

5. Community Engagements

The project is designed with communities at the centre of implementation. The communities have a strong attachment to their environment because their livelihoods are largely dependent on natural resources. By improving the link and the opportunities for linkage between communities, private actors and County departments, the project is putting the main beneficiaries back at the center of decision-making. The three (3) key components of the project possess strong community-based initiatives that are demonstrated in the following project outputs and activities:

- a. Strengthening gender-sensitive local community organizational capacity to implement land and resource management plans (Conservancies, CFA's, and WRUA's). Also, promote gender sensitive investments in clean energy.
- b. Supporting rangeland restoration activities including community tree planting and establishment of community gardens.
- c. Designing rangelands landscape restoration investment action plans with special opportunities for women and improving water access for communities.

5. Statement of Project Management responsibilities

The Director General and the Project Coordinator for Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Programme are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Director General and the Project Coordinator for Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Programme accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Director General and the Project Coordinator for Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Programme are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The Accounting Officer and the Project Coordinator for Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Programme further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in

*Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
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the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Director General and the Project Coordinator for Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Programme confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

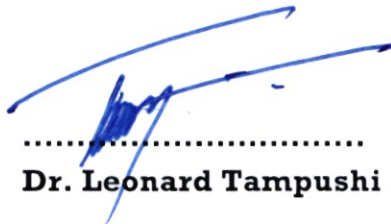
Approval of the Project financial statements

The Project financial statements were approved by the Director General and the Project Coordinator for the Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Programme on 27/09 2024 and signed by them.



.....
Mamo B. Mamo, EBS

Director General



.....
Dr. Leonard Tampushi

Project Coordinator

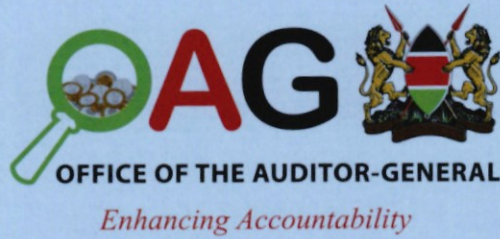


.....
**Kennedy Ochuka
Project Accountant/
Director Corporate
Services**

ICPAK Member No:3872

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STRENGTHENING FOREST MANAGEMENT FOR IMPROVED BIODIVERSITY CONSERVATION AND CLIMATE RESILIENCE IN THE SOUTHERN RANGE LANDS OF KENYA - IUCN PROJECT NO.P03162, IUCN WARD NO.AVCH-000981 AND GEF ID/10292 FOR THE YEAR ENDED 30 JUNE, 2024 – NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such Funds are applied for the intended purpose; and
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Unmodified Opinion indicates the books of accounts and underlying records agree with the financial statements and that no material misstatements were found. The financial statements present fairly, in all material respects the operations of the entity. An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and working effectively in the financial year under review.

The Unmodified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public

Report of the Auditor-General on Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya - IUCN Project No. P03162, IUCN Ward No. AVCH-000981 And GEF Id/10292 for the year ended 30 June, 2024 – National Environment Management Authority

Resources, and the report on the Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya, Project No. P03162, AVCH-000981 and GEF ID/10292 for the year ended 30 June, 2024 set out on pages 1 to 25, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya, Project No. P03162, AVCH-000981 and GEF ID/10292 as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and the Public Finance Management Act, 2012 and comply with the Project Agreement date 28 April, 2023 between the International Union for Conservation of Nature and Natural Resources(IUCN) and the Government of Kenya.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs).I am independent of the Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Range Lands of Kenya Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget and actual on comparable basis of Kshs.129,796,186 and Kshs.129,500,640 respectively

resulting in under receipts of Kshs.295,546 or 0.22% of the budget. However, the project spent Kshs.24,863,938 against actual receipts of Kshs.129,500,640 resulting to under -utilization of Kshs.104,636,702 or 81% of the actual receipts.

The under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

2. Slow Project Implementation

Review of the project documents revealed that, the Project financing agreement was signed on 28 April, 2023 while its first Exchequer requisition was done on 5 December, 2023 about five (5) months after the start of the financial year. The initial instalment of Kshs.129,500,640 was credited to the project account on 15 January, 2024.

My opinion is not modified in respect to these matters.

Key Audit Matters

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

Other Information

Conclusion

Management is responsible for the other information set out on page vii to xxx which comprise of the Project Information and Overall Performance, Statement of Performance against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The other information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Projects financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required between the Government of Kenya and the International Union for Conservation of Nature and Natural Resources (IUCN), I report based on my audit that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of those records of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Projects financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance

with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

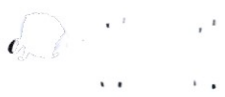
Nairobi

08 November, 2024

7. Statement of Receipts and Payments for the year ended 30th June 2024.

| | Note | Receipts and payments controlled by the entity | Payments made by third parties | Total | Receipts and payment controlled by the entity | Payments made by third parties | Total | Cumulative to-date (From inception) |
|--------------------------------------|------|--|--------------------------------|--------------------|---|--------------------------------|----------|-------------------------------------|
| | | 2023-2024 | | | 2022-2023 | | | |
| | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. |
| Receipts | | | | | | | | |
| Transfer from Government entities | 1 | - | - | - | - | - | - | - |
| Proceeds from foreign grant | 2 | 129,500,640 | - | 129,500,640 | - | - | - | 129,500,640 |
| Total Receipts | | 129,500,640 | - | 129,500,640 | - | - | - | 129,500,640 |
| Payments | | | | | | | | |
| Purchase of Goods & Services | 3 | 18,629,069 | - | 18,629,069 | - | - | - | 18,629,069 |
| Acquisition of non-financial assets | 4 | 3,870,691 | - | 3,870,691 | - | - | - | 3,870,691 |
| Other Grants and Transfers/ Payments | 5 | 2,364,178 | - | 2,364,178 | - | - | - | 2,364,178 |
| Total Payments | | 24,863,938 | - | 24,863,938 | - | - | - | 24,863,938 |
| Surplus/(Deficit) | | 104,636,702 | - | 104,636,702 | - | - | - | 104,636,702 |

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Annual Report and Financial Statements for the financial year ended June 30, 2024



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

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

.....
Dr. Leonard Tampushi
Project Coordinator

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

*Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
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8. Statement of Financial Assets & Liabilities as at 30th June 2024

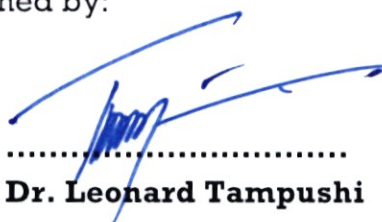
| Description | Note | 2023-2024 | 2022-2023 |
|------------------------------------|------|--------------------|-----------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and Cash equivalents | 6A | 78,415,978 | - |
| Imprests and Advances | 7 | 26,220,724 | - |
| Total Financial Assets (A) | | 104,636,702 | - |
| Financial Liabilities | | | |
| Third party Deposits and Retention | 8 | - | - |
| Total Financial Liabilities (B) | | - | - |
| Net Financial Assets (A-B) | | 104,636,702 | - |
| Represented By | | | |
| Fund Balance B/fwd. | 9 | - | - |
| Prior Year adjustments | 10 | - | - |
| Surplus/(Deficit) for the Year | | 104,636,702 | - |
| Net Financial Assets | | 104,636,702 | - |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/09 2024 and signed by:



Mamo B. Mamo, EBS

Director General



Dr. Leonard Tampushi

Project Coordinator



Kennedy Ochuka
Project Accountant/
Director Corporate
Services

ICPAK Member No:3872

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9. Statement of Cash flow for the year ended 30th June 2024

| Description | Note | 2023-2024 | 2022-2023 |
|--|-------------|---------------------|------------------|
| Cashflow from operating activities | | Kshs | Kshs |
| Receipts | | | |
| Transfer from government entities | 1 | - | - |
| Proceeds from foreign grants | 2 | 129,500,640 | - |
| Total receipts | | 129,500,640 | - |
| Payments | | | |
| Purchase of goods and services | 3 | (18,629,069) | - |
| Other grants and transfers/Payments | 5 | (2,364,178) | - |
| Total Payments | | (20,993,247) | - |
| Net receipts/(payments) | | 108,507,393 | - |
| Adjustments during the year | | | |
| Prior year adjustments | 10 | - | - |
| Decrease/(increase) in accounts receivable | 11 | (26,220,724) | - |
| Increase/(decrease) in accounts payable: | 12 | - | - |
| Net cash flow from operating activities | | 82,286,669 | - |
| Cashflow from investing activities | | | |
| Acquisition of non-financial assets | 4 | (3,870,691) | - |
| Net cash flows from investing activities | | (3,870,691) | - |
| Cash flow from financing activities | | | |
| Proceeds from foreign borrowings | | - | - |
| Net cash flow from financing activities | | - | - |
| Net increase in cash and cash equivalents | | 78,415,978 | - |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
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| | | | |
|--|----------|-------------------|----------|
| Cash & cash equivalent at beginning of the year | | - | - |
| Cash and cash equivalent at end of the year | 6 | 78,415,978 | - |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/09/ 2024 and signed by:

10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2024

| Receipts/Payments Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|-------------------------------------|------------------------|--------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Receipts | 129,796,186 | - | 129,796,186 | 129,500,640 | 295,546 | 100% |
| Proceeds from foreign grants | | | | | | |
| Total Receipts | | | | | | |
| Payments | | | | | | |
| Purchase of goods and services | 64,776,357 | - | 64,776,357 | 18,629,069 | 46,147,288 | 29% |
| Acquisition of non-financial assets | 3,870,691 | - | 3,870,691 | 3,870,691 | - | 100% |
| Other grants and transfers | 61,149,138 | - | 61,149,138 | 2,364,178 | 58,784,960 | 4% |
| Total Payments | 129,796,186 | | 129,796,186 | 24,863,938 | | |
| Surplus or Deficit | - | - | - | 104,636,702 | | |

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

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya under the Ministry of Environment, Climate Change and Forestry. The financial statements are for the reporting entity Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya as required by Section 81/ Section 164 of the PFM Act, 2012.

c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

d) Recognition of receipts

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Project recognizes all

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
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receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

Significant Accounting Policies (continued)

vi) Undrawn external assistance

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

e) Recognition of payments

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

i) Compensation to employees

Salaries, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

Significant Accounting Policies (Continued)

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities during the year under review.

k) Contingent Assets

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

l) Pending bills

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

Significant Accounting Policies (Continued)

m) Budget

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

n) Third-party payments

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

o) Exchange rate differences

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

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Significant Accounting Policies (Continued)

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). As indicated in note 10 of these financial statements there was no prior period adjustments.

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Notes to the Financial Statements

1. Transfers from Government entities

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

| | | | |
|--|---|---|---|
| | | | |
| Counterpart funding through Ministry of Environment Climate Change and Forestry | | | |
| Counterpart funds | - | - | - |
| Total (See Annex 3) | - | - | - |
| | | | |
| Other transfers from government entities | | | |
| | - | - | - |
| Total | - | - | - |
| Appropriations-in-Aid | - | - | - |
| Total | - | - | - |

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

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Annual Report and Financial Statements for the financial year ended June 30, 2024

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

| | | | | | | | | |
|--|-------------------|---------|-------------|---|---|-------------|---|-------------|
| | | | | | | | | |
| Grants Received from Multilateral Donors (GEF 7- IUCN) | 15th January 2024 | 837,000 | 129,500,640 | - | - | 129,500,640 | - | 129,500,640 |
| Total | | 837,000 | 129,500,640 | - | - | 129,500,640 | - | 129,500,640 |

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Notes to the Financial Statements (Continued)

3. Purchase of Goods and Services

| | Kshs | Kshs | Kshs | Kshs | Kshs |
|---|--------------------------|-----------------|--------------------------|-----------------|--------------------------|
| Communication, supplies and services | 13,000 | - | 13,000 | - | 13,000 |
| Domestic travel and subsistence | 14,669,347 | - | 14,669,347 | - | 14,669,347 |
| Foreign travel and subsistence | 1,608,542 | - | 1,608,542 | - | 1,608,542 |
| Printing, advertising, and information supplies | 1,091,702 | - | 1,091,702 | - | 1,091,702 |
| Hospitality supplies and services | 856,194 | - | 856,194 | - | 856,194 |
| Other operating payments | 390,284 | - | 390,284 | - | 390,284 |
| Total | <u>18,629,069</u> | <u>-</u> | <u>18,629,069</u> | <u>-</u> | <u>18,629,069</u> |

Notes to the Financial Statements (Continued)

4. Acquisition of Non-Financial Assets

| Description | 2023-2024 | | | 2022-2023 | Cumulative to-date |
|--|-------------------------|--------------------------------|-------------------------|-----------------|-------------------------|
| | Payments made in Cash | Payments made by third parties | Total payments | Total payments | |
| | Kshs. | Kshs. | Kshs | Kshs | Kshs |
| Purchase of office furniture & general equipment | 1,390,691 | - | 1,390,691 | - | 1,390,691 |
| Acquisition of other intangible assets | 2,480,000 | - | 2,480,000 | - | 2,480,000 |
| Total | <u>3,870,691</u> | <u>-</u> | <u>3,870,691</u> | <u>-</u> | <u>3,870,691</u> |

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Annual Report and Financial Statements for the financial year ended June 30, 2024

Notes to the Financial Statements (Continued)

5. Other Grants, Transfers, and Payments

| | FY 2023/24 | | | FY 2022/23 | Cumulative to-date |
|------------------------|-------------------------------------|--------------------------------|-------------------------|-----------------|-------------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | | |
| | KShs | KShs | KShs | KShs | KShs |
| Grants for Scholarship | - | - | - | - | - |
| Others Disbursement | 2,291,914 | - | 2,291,914 | - | 2,291,914 |
| Others- Bank Charges | 72,264 | - | 72,264 | - | 72,264 |
| Total | <u>2,364,178</u> | <u>-</u> | <u>2,364,178</u> | <u>-</u> | <u>2,364,178</u> |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

Annual Report and Financial Statements for the financial year ended June 30, 2024

Notes to the Financial Statements (Continued)

6. Cash And Cash equivalents

| Description | 2023/24 | 2022/23 |
|--|-------------------|----------|
| | Kshs | Kshs |
| Bank accounts (Note 6A) | 78,415,978 | - |
| Cash in hand (Note 6B) | - | - |
| Cash equivalents (short-term deposits) (Note 6C) | - | - |
| Total | <u>78,415,978</u> | <u>-</u> |

6. A Bank Accounts

Project Bank Accounts

| | 2023/24 | 2022/23 |
|---|-------------------|----------|
| | KShs | KShs |
| Local Currency Accounts | | |
| National Bank of Kenya [A/c No7700602913] | 78,415,978 | - |
| Total local currency balances | <u>78,415,978</u> | <u>-</u> |
| Total bank account balances | <u>78,415,978</u> | <u>-</u> |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya Project has one project account for project implementation

Special Deposit Accounts

The Project does not have a special deposit Account

6 B Cash in hand

| Description | 2023/24 | 2022/23 |
|------------------------------------|----------|----------|
| | KShs | KShs |
| | - | - |
| Total cash in hand balances | <u>-</u> | <u>-</u> |

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

6 C Cash equivalents (short-term deposits)

| Description | 2023/24 | 2022/23 |
|--------------|----------|----------|
| | Kshs | Kshs |
| | - | - |
| Total | <u>-</u> | <u>-</u> |

The project does not have short-term deposit.

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

Annual Report and Financial Statements for the financial year ended June 30, 2024

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account as of 30th June 2024 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

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

| (i) A/C Name [A/c No 1000715111] | | |
|--|----------------------|-----------------|
| Opening balance | - | - |
| Total amount deposited in the account | 878,170 | - |
| Total amount withdrawn (as per Statement of Receipts & Payments) | <u>837,000</u> | <u>-</u> |
| Closing balance (as per SDA bank account reconciliation attached) | <u>41,170</u> | <u>-</u> |

Special Deposit Accounts Movement Schedule

(The Special Deposit Account(s) reconciliation statement(s) has been attached as Appendix 2 to support these closing balance.)

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7. Imprests and Advances

| Description | 2023-2024 | 2022-2023 |
|----------------------|-------------------|-----------|
| | Kshs | Kshs |
| Disbursement- SORALO | 8,694,180 | - |
| Disbursement- ACC | 17,526,544 | - |
| Total | 26,220,724 | - |

7A: Breakdown of Imprests and Advances

| Name of Institution | Amount Taken | Due Date of Surrender | Amount Surrendered | Balance 2023-2024 | Balance 2022-2023 |
|---------------------|-------------------|-----------------------|--------------------|-------------------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| SORALO | 8,872,000 | 30th June 2024 | 177,820 | 8,694,180 | - |
| ACC | 19,640,638 | 30th June 2024 | 2,114,094 | 17,526,544 | - |
| Total | <u>28,512,638</u> | - | <u>2,291,914</u> | <u>26,220,724</u> | <u>-</u> |

8. Third- Party Deposits and Retention

| Description | 2023-2024 | | 2022-2023 | |
|-------------------------|---------------------|-----------------------|---------------------|-----------------------|
| | Kshs | | Kshs | |
| Retention | - | | - | |
| Deposits | - | | - | |
| Total | - | | - | |
| Ageing analysis: | 2023-2024 FY | % of the Total | 2022-2023 FY | % of the Total |
| Under one year | - | % | - | % |
| Total | - | % | - | % |

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Notes to the Financial Statements (Continued)

9. Fund Balance Brought Forward

| | | |
|--|----------|----------|
| Bank accounts | - | - |
| Cash in hand | - | - |
| Cash equivalents (short-term deposits) | - | - |
| Outstanding imprests and advances | - | - |
| Total | - | - |

10. Prior Year adjustment

There is no prior year adjustment as indicated below;

| | | | |
|---------------------------|----------|----------|----------|
| Bank account Balances | - | - | - |
| Cash in hand | - | - | - |
| Imprests and advances | - | - | - |
| Deposits and retentions | - | - | - |
| Others (<i>specify</i>) | - | - | - |
| Total | - | - | - |

11. Changes in Imprests and Advances

| | | |
|--|-------------------|----------|
| Opening Receivables as at 1 st July 2023 | - | - |
| Closing account receivables as at 30 th June 2024 | 26,220,724 | - |
| Change in Imprests and advances | 26,220,724 | - |

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12. Changes in Accounts Payables (Deposits and Retention)

| Description | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Deposit and Retentions as at 1 st July 2023 | - | - |
| Closing accounts payables as at 30 th June 2024 | - | - |
| Changes in deposit and retention | - | - |

Other Important Disclosure

1. Pending Accounts Payable (See Annex 4a)

| Description | Balance b/f FY 2023/2024 | Additions for the period | Paid during the year | Balance c/f FY 2023/2024 |
|-----------------------------|--------------------------------|-----------------------------|----------------------------|-----------------------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Construction of Buildings | - | - | - | - |
| Construction of Civil Works | - | - | - | - |
| Supply of services | - | 3,660,571 | - | 3,660,571 |
| Supply of goods | - | 582,751 | - | 582,751 |
| Total | - | 4,243,321 | - | 4,243,321 |

2. Pending Staff Payables (See Annex 4b)

| Description | Balance b/f FY 2023/2024 | Additions or the period | Paid during the year | Balance c/f FY 2023/2024 |
|-------------------|-----------------------------|----------------------------|-------------------------|--------------------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Senior management | - | - | - | - |
| Middle management | - | - | - | - |
| Total | - | - | - | - |

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3. External Assistance

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

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Time frame: |
|---|--|----------------------------|--|--------------------|
| N/A | N/A | N/A | N/A | N/A |

The Project started in the financial year 2023-2024 and therefore it was not audited in the previous financial year 2022-2023.



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



.....
Dr. Leonard Tampushi
Project Coordinator

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 2: Variance explanations - Comparative Budget and Actual amounts for FY 2023-2024

| | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization | Comments on Variance |
|-------------------------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|--|
| | a | b | c=a-b | d=b/a % | |
| Receipts | | | | | |
| Proceeds from foreign grants B/D | 129,796,186 | 129,500,640 | 295,546 | 100% | Difference is as a result of some amounts not disbursed by Treasury due to budget estimate ceiling |
| Total Receipts | - | - | | | |
| Payments | | | | | |
| Purchase of goods and services | 64,776,357 | 18,629,069 | 46,147,288 | 29% | Delay in receipt of project funds |
| Acquisition of non-financial assets | 3,870,691 | 3,870,691 | - | 100% | Amount utilised as budgeted |
| Other Payments | 61,149,138 | 2,364,178 | 58,784,960 | 4% | Amount not disbursed to KALRO. Delays in opening Project Account. Funds Disbursed to SORALO and ACC not fully utilized |
| Total payments | 129,796,186 | 24,863,938 | | | |

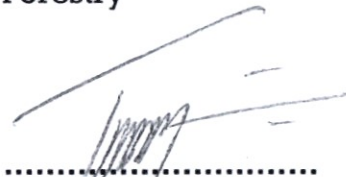
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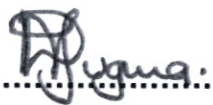
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Annex 3: Reconciliation of inter-entity transfers

| Project Name: | | | | |
|---|-----------------------|-------------------------------|--------------------|---|
| Break down of transfers from the Ministry of Environment and Forestry FY 2023-2024 | | | | |
| A. | Others - Grant | | | |
| | | Bank Statement Date | Amount (Kshs) | Indicate the FY to which the amounts relate |
| | | 15 th January 2024 | 129,500,640 | 2023-2024 |
| | | Total | 129,500,640 | |

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


.....
Leonard Tampushi
Project Coordinator


.....
Head of Accounting Unit
Ministry of Environment and Forestry

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

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Annex 4a: Analysis of Pending Bills

| Supplier of Goods or Services | Date Contracted/ invoiced. | Original Amount | Amount Paid To- Date | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---|-------------------------------|-----------------|-------------------------|--------------------------------|---------------------------------|---------------------|
| | | a | b | c=a-b | | |
| Supply of goods | | | | | | |
| PV-26333- Smati Graphics | 2nd April 2024 | 465,828 | - | 465,828 | - | Paid 23rd July 2024 |
| PV-26338- Goldtimes Technologies | 24th April 2024 | 106,875 | - | 106,875 | - | Paid 23rd July 2024 |
| JV NO. 2024/25-0031- Goldtimes Technologies | 24th April 2024 | 1,875 | - | 1,875 | - | Paid 23rd July 2024 |
| JV NO. 2024/25-0031-Smati Graphics | 2nd April 2024 | 8,173 | - | 8,173 | - | Paid 23rd July 2024 |
| Sub-Total | | 582,751 | | 582,751 | | |
| Supply of services | | | | | | |
| IAF-21307- Joshua Mutiso Mwilu | 15th April 2024 | 22,400 | - | 22,400 | - | Paid 2nd July 2024 |
| IAF22210- Esther Waithira Chege | 22nd March 2024 | 50,400 | - | 50,400 | - | Paid 3rd July 2024 |
| IAF22132- Obadiah Kungu Mungai | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22209- Obadiah Kungu Mungai | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22201- Samwel Irungu Kimani | 17th April 2024 | 259,000 | - | 259,000 | - | Paid 3rd July 2024 |
| IAF-20938- Obadiah Kungu Mungai | 16th January 2024 | 60,200 | - | 60,200 | - | Paid 3rd July 2024 |

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| | | | | | | |
|--|-----------------|--------|---|--------|---|--------------------|
| IAF-22092- Judith Taaka Ochieno | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22109- Orina Robert Siteki | 24th May 2024 | 50,400 | - | 50,400 | - | Paid 3rd July 2024 |
| IAF22110- John Wakhungu Wafula | 24th May 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22111- Salome Wamaitha Machua | 24th May 2024 | 50,400 | - | 50,400 | - | Paid 3rd July 2024 |
| IAF22113- Ann Wanjuru Theuri | 24th May 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22114- Charles Mwongela Mutirithua | 24th May 2024 | 50,400 | - | 50,400 | - | Paid 3rd July 2024 |
| IAF22116- Emmanuel Wanjala Wekesa | 24th May 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22121- Anthony Juma Waswa | 24th May 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22123- Roseline Jepkemei Samoei | 24th May 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22126- Gilbert Orwa Miguna | 24th May 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22137- Jeddy Barbara Makandi Munyuh | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22139- Patricia Mumbi Wambua | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22140- Wilson Kayionko Tonkei | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22142- Cecilia Omweng'e Muchama | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |

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Annual Report and Financial Statements for the financial year ended June 30, 2024

| Supplier of Goods or Services | Date Contracted/ invoiced. | Original Amount | Amount Paid To- Date | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---|---------------------------------------|------------------------|---------------------------------|---|--|--------------------|
| IAF22143- Joseph Maina Gichogo | 15th April 2024 | 18,900 | - | 18,900 | - | Paid 3rd July 2024 |
| IAF22145- Samwel Irungu Kimani | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22146- Margret Ngugi Rufo | 15th April 2024 | 18,900 | - | 18,900 | - | Paid 3rd July 2024 |
| IAF22148- Agnes Waceke Kamiri | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22149- Joan Nanetia Koilel | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22151- Charles Mwongela Mutirithia | 15th April 2024 | 50,400 | - | 50,400 | - | Paid 3rd July 2024 |
| IAF22152- Iqra Osman | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22154- Eunice Wanjiru Kibung'a | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22155- Judith Taaka Ochieno | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22156- Leonard Tampushi | 15th April 2024 | 42,000 | - | 42,000 | - | Paid 3rd July 2024 |
| IAF22158- Jeddy Barbara Makandi Munyuah | 15th April 2024 | 134,000 | - | 134,000 | - | Paid 3rd July 2024 |
| IAF22163- Ezekiel Kiprotich Rono | 15th April 2024 | 18,900 | - | 18,900 | - | Paid 3rd July 2024 |
| IAF22165- Fanuel Arasa Mosago | 15th April 2024 | 144,500 | - | 144,500 | - | Paid 3rd July 2024 |
| IAF21801- Alice Siantei Kisento | 20th May 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |

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Annual Report and Financial Statements for the financial year ended June 30, 2024

| Supplier of Goods or Services | Date Contracted/ invoiced. | Original Amount | Amount Paid To- Date | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--|---------------------------------------|----------------------------|-------------------------------------|---|--|---------------------|
| IAF-20938- Obadiah Kungu Mungai-DSA for Joan Chepkoech Kebenei | 16th January 2024 | 28,000 | - | 28,000 | - | Paid 3rd July 2024 |
| IAF-21471- Roseline Jepkemei Samoei-DSA for Several Non NEMA Staff | 9th April 2024 | 184,200 | - | 184,200 | - | Paid 3rd July 2024 |
| IAF22030- Eliud Kinyua Gakondi | 23rd May 2024 | 8,400 | - | 8,400 | - | Paid 3rd July 2024 |
| IAF22150- Joseph Ngararu Maina | 15th April 2024 | 33,600 | - | 33,600 | - | Paid 3rd July 2024 |
| IAF22199- Cecilia Omweng'e Muchama | 16th January 2024 | 11,200 | - | 11,200 | - | Paid 3rd July 2024 |
| PV-26453-Jeddy Barbara Makandi Munyuh | 28th June 2024 | 22,400 | - | 22,400 | - | Paid 23rd July 2024 |
| PV-26452- Alphonse Odhiambo Omollo | 28th June 2024 | 22,400 | - | 22,400 | - | Paid 23rd July 2024 |
| PV-26451- Elizabeth Nampayion Yiampoi | 20th May 2024 | 33,600 | - | 33,600 | - | Paid 23rd July 2024 |
| PV-26455- Guido Kochale Kurungu | 28th June 2024 | 12,600 | - | 12,600 | - | Paid 23rd July 2024 |
| PV-26454- Joseph Maina Gichogo | 28th June 2024 | 12,600 | - | 12,600 | - | Paid 23rd July 2024 |
| IAF21471- Roseline Jepkemei Samoei | 15th April 2024 | 37,800 | - | 37,800 | - | Paid 23rd July 2024 |
| IAF22158- Jeddy Barbara Makandi Munyuh | 15th April 2024 | 179,400 | - | 179,400 | - | Paid 23rd July 2024 |
| IAF-21050- Beatrice Ongaki-DSA for Eunice Mbithe Mutisya | 7th February 2024 | 22,400 | - | 22,400 | - | Paid 30th July 2024 |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
Annual Report and Financial Statements for the financial year ended June 30, 2024

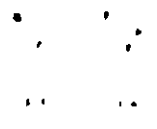
| Supplier of Goods or Services | Date Contracted/ invoiced. | Original Amount | Amount Paid To- Date | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---|---------------------------------------|------------------------|---------------------------------|---|--|---------------------------|
| IAF21294- Wicklif Oduo -DSA for Raymond Weswa & Alice Kisento Siantei | 15th April 2024 | 13,600 | - | 13,600 | - | Paid 30th July 2024 |
| PV-26373- Kiandani B&B Hotel | 20th June 2024 | 332,172 | - | 332,172 | - | Paid 23rd July 2024 |
| PV-26473- Ministry of Information & Communication | 6th May 2024 | 259,769 | - | 259,769 | - | Paid 26th July 2024 |
| PV-26472- Oloirien Orropil Ltd | 15th June 2024 | 245,690 | - | 245,690 | - | Paid 26th July 2024 |
| PV-26471- Oloirien Orropil Ltd | 15th June 2024 | 98,276 | - | 98,276 | - | Paid 26th July 2024 |
| JV NO. 2024/25-0031- Oloirien Orropil Ltd | 15th June 2024 | 11,468 | - | 11,468 | - | Paid 30th July 2024 |
| PV-26470 - The Kyaka Hotel Machakos | 29th May 2024 | 309,569 | - | 309,569 | - | Paid 26th July 2024 |
| JV NO. 2024/25-0023 - Lake Naivasha Resort | 13th May 2024 | 2,483 | - | 2,483 | - | Paid 29th July 2024 |
| JV NO. 2024/25-0031 - Kiandani B&B Hotel | 20th June 2024 | 5,828 | - | 5,828 | - | Paid 30th July 2024 |
| PV-26185-Netfund Casual Payment | 16th May 2024 | 54,716 | - | 54,716 | - | Awaiting KRA Confirmation |
| Sub-Total | | 3,660,571 | | 3,660,571 | | |
| Grand Total | | | | | | |

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4b: Analysis of Pending: Staff Bills

| | | | | | | | |
|---------------------------------------|---|--|---|---|---|---|--|
| | | | | | | | |
| Permanent Employees Management | - | | | | | | |
| | | | | - | | - | |
| Sub-Total | | | | | | - | |
| Permanent Employees - Others | | | | | | | |
| | | | | - | - | - | |
| Sub-Total | | | - | | - | - | |
| Grand Total | | | - | | - | - | |



Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya

Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4c: Analysis of other Pending Payables

There are no other pending Bills

Annex 5: Summary of Fixed Assets Register

| | | | | | | |
|-------------------|---|---|------------------|---|---|------------------|
| | | | | | | |
| ICT Equipment, | - | - | 1,390,691 | - | - | 1,390,691 |
| Intangible assets | - | - | 2,480,000 | - | - | 2,480,000 |
| Total | - | - | 3,870,691 | - | - | 3,870,691 |

Annex 6: Contingent Liabilities Register

The Project does not have any Contingent Liabilities

| | | |
|---|--|--|
| | | |
| 1 | | |

Annex 7: Reporting of Climate Relevant Expenditures

The Project does not have any Climate Relevant Expenditures

| [Redacted] | | | | | | | | | |
|------------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |





Annex 8: Reporting Disaster Management Expenditure

The Project does not have any Disaster Management Expenditures

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

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the Southern Rangelands of Kenya
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 9: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2024.
- ii. Special Designated Account Reconciliation as at 30th June 2024.

**NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY
NBK IUCN GEF 7 PROJECT BANK RECONCILIATION**

A/C NO 7700602913
AS AT 30TH JUNE 2024

Summary

| | | Amount in Kshs. | Amount in Kshs. |
|---|--|-----------------|-----------------|
| | Balance As Per Bank Statement | | 78,449,578.45 |
| | Less: | | |
| 1 | Payments in Cashbook not in Bank statement | | - |
| 2 | Receipts in Bank Statement not in cashbook | | |
| | Payment to Alice Kisento IAF21801 Bounced and Repaid on 3rd July 2024 NATIO-85-03072024-122456 | 33,600.00 | |
| | | | 33,600.00 |
| | Add: | | |
| 3 | Payments in Bank statement not in Cash book | | - |
| 4 | Receipts in Cashbook not in Bank statement | | - |
| | | | 78,415,978.45 |
| | Balance as per Cashbook balance | | 78,415,978.45 |
| | Difference | | - |

Prepared By: Alphonse O. Omollo


Designation: Senior Accountant

Signature: 

Date 21/ JULY/ 2024

Checked By: James Modi

Designation: Senior Principal Accountant

Signature: 

Date 4/7/2024

Strengthening Forest Management for Improved Biodiversity Conservation and Climate Resilience in the
Southern Rangeland of Kenya

**STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

PART B: ACCOUNT RECONCILIATION

Credit No. UN HABITAT

Bank Account No. 1000715111 CENTRAL BANK OF KENYA

| | NOTES | AMOUNT USD | AMOUNT USD |
|---|---|---------------|-------------------|
| 1 | Amount advanced | | 878,170.00 |
| | Amount advanced YR 2024 | | |
| | Less: | | |
| 2 | Total amount recovered by HABITAT | | |
| 3 | Outstanding amount to be documented | | 878,170.00 |
| | Represented by: | | |
| 4 | Ending Special Account Balance as at 30 June 2024 | | 41,170.00 |
| 5 | Amounts claimed but not credited as at 30th June 2024 | | |
| 6 | Amounts withdrawn and not claimed | | |
| 7 | Service Charges (if not included in lines 5 and 6 above) | | 837,000.00 |
| 8 | Interest earned (if included in Special Account) | | |
| 9 | Total advance to Special Account Year ended 30 June 2024 | | 878,170.00 |

Discrepancy between total appearing on line 3 and 9 - None

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g. amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing and provide reasons for not claiming the expenditures



AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE:

27/9/24

Run Date: 06/06/2024 Run Time: 13:00:39
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000715111

ACCOUNT TITLE : STRENGTHENING FOREST MGT FOR BIODIV
 30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

| NO. | DATE | REFERENCE NO | DETAILS | DEBIT | CREDIT BALANCE |
|-----|------|--------------|---------|-------|----------------|
|-----|------|--------------|---------|-------|----------------|

OPENING BAL : 0.00

| NO. | Value | Date | Reference No | Details | Debit | Credit | Balance |
|-----|-------|------------|--------------|----------|-------------|------------|---------|
| 1 | | 18/06/2023 | PT2323036DYH | FUNDING | 0.00 | 878,170.00 | 878170 |
| 2 | | 22/12/2023 | PT2335652BC7 | PA133036 | -837,000.00 | 0.00 | 41170 |

CLOSING BALANCE : 41170

END OF ACCOUNT STATEMENT

| | | | |
|-------------------------|-------------------------|-----------------|------|
| Favourites | TAM.E.STMT.OF.ACCT.EPRM | More Options | Find |
| | | Clear Selection | |
| Account | equals | ✓ 1000715111 | |
| Statement From | equals | ✓ 20230701 | |
| Statement To | equals | ✓ 20240630 | |
| TAM.E.STMT.OF.ACCT.EPRM | | | |