

Public Disclosure Authorized

**MAINYOITO PASTORALIST INTEGRATED  
DEVELOPMENT ORGANIZATION  
(MPIDO)**

**PROJECT NAME:**

*'Pan-African Forest Dependent Indigenous Peoples Forest  
Carbon Partnership Facility Capacity Building Programme  
on REDD+'*

**AUDIT REPORT FOR THE PERIOD**

*1<sup>st</sup> January 2018 to 31<sup>st</sup> December 2018*

Public Disclosure Authorized

Prepared by:  
Matengo & Associates  
Certified Public Accountants (K)  
Financial & Management Consultants  
P. O Box 67603-00200  
Nairobi Kenya  
Tel +254 20 2373661/020-2420016

**Email: [info@matengo-associates.com](mailto:info@matengo-associates.com)**

**Website: [www.matengo-associates.co.ke](http://www.matengo-associates.co.ke)**

*Mainyoito Pastoralist Integrated Development Organization-MPIDO*

*Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility Capacity*

*Building Programme on REDD plus Project*

*Audit report for the period 1st January 2018 to 31st December 2018*

---

## TABLE OF CONTENTS

<b>Particulars</b>	<b>Page</b>
Project Information	1-6
Statement of Management Responsibilities	7
Report of the Independent Auditors	8-10
Fund Accountability Statement	11
Statement of Financial Position	12
Notes to the Financial Statements	13-18

## **PROJECT INFORMATION**

### **Board Members**

Mr. John K. Ole Kintalel	: Chairman
Mr. Joseph Ole Simel	: Secretary/ Executive Director
Mrs. Mary Parakuo	: Treasurer
Mr. Nelson Koyiet	: Member
Mrs. Elizabeth Kiok	: Member
Mr. Eliud Neiliang	: Member
Mr. Prof. John Galaty	: Member

### **Registered Office**

Mainyoito Pastoralist Integrated Development Organization,  
Marist International College Rd, off Lang'ata Rd,  
P.O.Box 226,  
Kiserian.

### **Principle Bankers**

Standard Chartered Bank of Kenya  
Moi Avenue Branch  
P.O Box 30003 - 00100  
Nairobi, Kenya.

### **Donor**

World Bank

### **Project Auditors**

Matengo & Associates, CPA (K)  
Financial & Management Consultants  
Wood Avenue, Lenana Road  
Kilimani  
P.O Box 67603  
Nairobi, Kenya  
E-mail: info@matengo-associates.com

## **1.0 INTRODUCTION**

The Forest Carbon Partnership Facility (FCPF) was launched in 2007 as a result of strong interest of developing countries in REDD, and a clear demand from both industrialized and developing country governments for a mechanism that would help forested countries reduce emissions from deforestation and forest degradation and conduct demonstration activities to show how REDD could be implemented. The Facility has since become a global partnership of governments, businesses, civil society and indigenous peoples (IPs), with its main focus being laying the ground for future REDD+ activities, and piloting performance-based payment systems.

A series of regional dialogues between the FCPF and IP representatives that have taken place since the beginning of the FCPF resulted in a request to support forest-dependent IPs in building their capacity to engage in REDD+ activities at the national and regional levels. While capacity needs vary between countries and communities, a number of common priority areas have emerged.

Based on an open call for proposals and an agreed set of criteria, six regional Recipient organizations were selected with each organization being responsible for selecting and supporting small capacity building projects within their regions and targeted communities. MPIDO was selected to implement the project in respect to the Pan-African Forest-Dependent Indigenous Peoples FCPF Capacity Building Program on Redd+ project for the African region. MPIDO is a registered Non-Governmental Organization with a mandate to address social, economic, cultural, and Human Rights of indigenous peoples. It envisions a just and equitable society that recognize, respect and upholds human rights and the fundamental freedom of indigenous peoples'. MPIDO operates and carries out its activities at the community, national, Regional and Global Levels.

## **1.2 Audit Objectives**

The objective of the audit is to express an opinion on whether the project financial reports are fairly stated and that the expenditure incurred is accurate and eligible. The audit intended to confirm whether the objectives of the projects were realized, by determining the following processes:

Compliance to the contract requirements and that expenditure incurred is applied solely for the achievement of the project objectives.

Ascertain that the funds have been accounted for in accordance with the auditing standard 800- Auditors Report on Special Purpose Audit Engagements,

Confirm that the funds have been accounted for in accordance with the generally accepted accounting principles.

Ensure that the funds have been used in accordance with the application and letter of allocation.

## **1.3 Project Fund Status**

The Projects' income in the period consists of grants from World Bank to the best of our knowledge and based on the confirmation from management, no income related to the projects has been left out of the Fund Accountability Statements has the total income received was utilized for the Project Activities.

## **1.4 Audit Scope**

The audit covers all financial aspects of the project for the period 1<sup>st</sup> January 2018 to 31<sup>st</sup> December 2018.

We carried out our examinations on test basis of evidence relevant to the amounts and disclosures in the project financial statement and records as well as other project information.

The audit confirmed the following during the audit:

- All funds disbursed under the Project are eligible, have been used, accounted for and classified in accordance with the relevant Loan/Grant agreements and all the disbursements made on behalf of the project are in accordance with the World bank disbursement guidelines;

- The PFS are prepared in accordance with the International Financial Reporting Standards, under the cash basis of accounting and give a true and fair view of the financial operations of the project within the year. Any material deviations from those standards and the impact of such departures on the project financial statements as presented would be stated;
- An assessment of the effectiveness of the internal controls over financial reporting involved in the preparation of replenishments, direct payments, payments through special commitments, and reimbursements i.e. expenditures reimbursed on the basis of Statements of Expenditures can be relied upon to support the related withdrawals;
- Goods and services financed have been procured in accordance with World Bank Procurement Guidelines updated in May 2004 and October 2006;
- All necessary copy of supporting documents, records, and accounts have been kept in respect of all projects. Clear linkages should exist between the books of account and the Project Financial Statements (PFS) presented to the Bank;
- Where Special/Designated Accounts have been used, they have been maintained in accordance with the provisions of the relevant Loan/ Grant agreements;
- Project expenditures as reported by the Governing Body are reconciled with the amounts withdrawn from the Special/ Designated Account and the amounts deposited to the Special/ Designated account are reconciled with the amounts disbursed from the Loan/ Grant agreements.
- Eligibility of expenditures claimed under Statement of Expenditures submitted to the World Bank for replenishment. This is in addition to substantiation of these expenditures;
- An assessment of project implementation and whether financial and physical progress is consistent during the project period. The monitoring of the expenditures in relation to physical progress is validating that physical progress and disbursements are under proper financial control

**Audit Scope (Contd.)**

- Ensure that the fixed assets financed by the project are purchased in accordance with contracts and payment documents, are used for the purpose for which they were acquired and are physically existent;
- Verify that checks are signed by those authorized by management and negotiated by the intended payee under a specific contract and as required under the terms of the Loan/Grant agreements;

**1.5 Audit Coverage**

Based on our control and risk assessment, we selected and audited 100% of total expenditure in the Fund Accountability Statements for the financial period under audit.

**1.6 Cash and Cash Equivalent**

We did not perform any surprise cash count during the audit assignment as our appointment was after the project period.

The funds received for the projects were banked in separate accounts as detailed in the grant agreement. Our checks did not reveal any unauthorized movements in the bank balances. No interest was charged on the funds.

**1.7 Cash and Cash Equivalent (Contd.)**

We checked that no interest was accrued in the period as regards bank balances. Consequently, no such interest income has been booked as income in the Fund Accountability Statements.

**1.8 Laws, Regulations and Fraud considerations.**

During our audit, we did not become aware of any matters indicating or giving rise to suspicion of fraudulent actions materially affecting the Project Funds and any acts or omissions affecting the projects, its participants or employees, which would give reason to believe that members of the project management may be liable in damages or incur criminal liability.

### **1.9 Sub Grantee Capacity Building**

Arising from our observation as we carried out the audit, the sub grantees capacity to prepare accurate and reliable financial statements is not robust; the regional recipient organization should therefore organize for the strengthening of the sub grantees abilities in order to enhance their reporting. There is a need for providing them with the necessary skills, knowledge and resources to attain this objective.

### **2.0 Other Information**

We confirm that, except for the matters noted above:

- (i) We complied with generally accepted qualification and independence requirements for purposes of the audit;
- (ii) That we have received all information requested and considered necessary to perform the audit;
- (iii) That we consider the Financial Statements to be based on correct book-keeping and accounting practices.

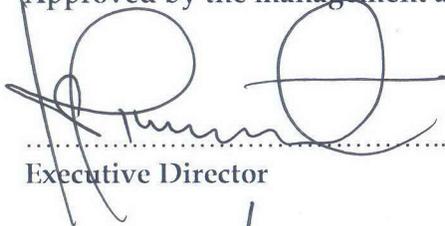
**STATEMENT OF MANAGEMENT'S RESPONSIBILITIES**

The management has the responsibility to prepare Fund Accountability Statements which give a true and fair view of the state of affairs of the projects as at the end of the financial period. They are also required to ensure that the programme keeps proper accounting records which disclose, with reasonable accuracy, the financial position of the project. The management is also responsible for safeguarding the assets of the programme.

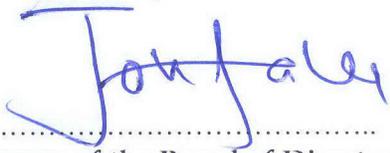
The management certifies that to the best of their knowledge and belief, the information furnished to the auditors for the purpose of the audit was correct and complete in all respects, and in their opinion the statement gives a true and fair view of the state of the financial affairs of the programme.

The management further accepts the general responsibility for the maintenance of accounting records, which may be relied upon in preparation of Fund Accountability Statements, as well as adequate systems of internal control.

Approved by the management and signed on its behalf by:



.....  
Executive Director



.....  
Chairman of the Board of Directors

Date: 27/06/2019

Date: 27-06-2019



## REPORT OF THE INDEPENDENT AUDITORS

### Opinion

We have audited the accompanying Fund Accountability Statement for the period ended 31<sup>st</sup> December 2018 set out on page 8, implemented by *Mainyoito Pastoralist Integrated Development Organization-MPIDO* - in accordance with the accounting policies described on page 10. The statement has been prepared by management of Mainyoito Pastoralist Integrated Development Organization based on the provisions of the grant letters between Mainyoito Pastoralist Integrated Development Organization and World Bank.

In our opinion, the accompanying Fund Accountability Statement present fairly, in all material respects, the grant revenues and allowable expenses of the project activities for the period ended 31<sup>st</sup> December 2018.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Fund Accountability Statement* section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the Fund Accountability Statement in Kenya and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

Mainyoito Pastoralist Integrated Development Organization Management is responsible for the preparation and fair presentation of these fund accountability statements.

Our opinion on the Fund Accountability Statement does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Fund Accountability Statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Fund Accountability Statement or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of Management and those Charged with Governance for the Fund Accountability Statement**

The Management is responsible for the preparation and fair presentation of the Fund Accountability Statement in accordance with IFRSs, and for such internal control as the Managements determine is necessary to enable the preparation of Fund Accountability Statement that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Fund Accountability Statement**

Our objectives are to obtain reasonable assurance about whether the consolidated Fund Accountability Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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 Fund Accountability Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Fund Accountability Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organizations internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Managements use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organizations ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Fund Accountability Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Fund Accountability Statement, including the disclosures, and whether the Fund Accountability

Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Organization to express an opinion on the Fund Accountability Statement. We are responsible for the direction, supervision and performance of the Organizations audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Basis of Accounting and Restriction on Distribution and Use**

Without modifying our opinion, we draw your attention to the significant accounting policies which describe the basis of accounting. It is common practice that the Fund Accountability Statement is prepared on the basis of cash receipts and payments. By using this practice, income will be included when received rather than when earned and expenditures will be included when paid rather than when incurred. As a result, the statement may not be suitable for another purpose.

This report is solely intended for the information and use of Mainyoito Pastoralist Integrated Development Organization and World Bank.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA **Meshack Matengo** P/No. 2061

MATENGO & ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS  
NAIROBI

MATENGO & ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS (CPA)  
P. O. Box 67603 - 00200  
NAIROBI

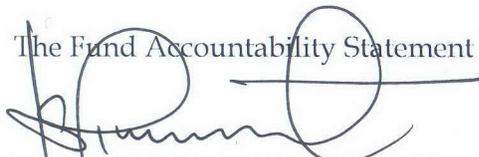
28/6/2019  
Date

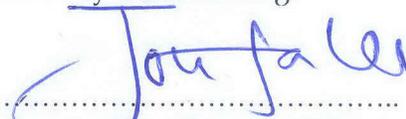
Mainyoito Pastoralist Integrated Development Organization-MPIDO  
 Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility  
 Capacity Building Programme on REDD plus Project  
 Audit report for the period 1st January 2018 to 31st December 2018

Fund Accountability Statement for the period ended 31<sup>st</sup> December 2018

		TOTAL BUDGET 2018-2019 USD	ACTUAL 2018 USD	AVAILABLE FOR 2019 USD
<b>Incomes</b>				
Balance brought forward		379,949	223,450	156,499
Grant Income	2	541,187	333,214	207,973
Other Income		-	904	(904)
<b>Total</b>		<b>921,136</b>	<b>557,568</b>	<b>363,568</b>
<b>Less: Expenditure</b>				
<b>National Capacity Building and Awareness Raising</b>				
<i>Implementation of capacity building and awareness raising activities</i>	3(a)	539,541	258,980	280,561
<i>Support and empowerment of IP organizations and networks</i>	3(b)	89,562	35,365	54,197
<b>Subtotal</b>		<b>629,103</b>	<b>294,345</b>	<b>334,758</b>
<b>Regional Exchange and Sharing of Lessons Learned</b>				
<i>Regional learning and exchange</i>	4(a)	166,343	73,284	93,059
<i>Dissemination of knowledge products and lessons learned</i>	4(b)	35,120	7,251	27,869
<b>Subtotal</b>		<b>201,463</b>	<b>80,535</b>	<b>120,928</b>
<b>Management, M&amp;E and Reporting</b>	5	90,570	43,338	47,232
<b>Subtotal</b>		<b>90,570</b>	<b>43,338</b>	<b>47,232</b>
<b>Total</b>		<b>921,136</b>	<b>418,217</b>	<b>502,919</b>
<b>Net Fund balance for the period</b>			<b>139,351</b>	

The Fund Accountability Statement was approved by the following:

  
 .....  
 Executive Director

  
 .....  
 Chairman of the Board of Directors

Date: 27/06/2019

Date: 27-06-2019

*Mainyoito Pastoralist Integrated Development Organization-MPIDO  
Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility  
Capacity Building Programme on REDD plus Project  
Audit report for the period 1st January 2018 to 31st December 2018*

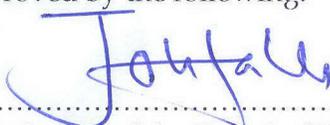
---

Statement of Financial Position as at 31<sup>st</sup> December 2018

	Notes	2018 USD	2017 USD
<b>Assets</b>			
Receivables	6	78,856	154,427
Cash at Bank	7	70,995	76,523
<b>Total Assets</b>		<b>149,851</b>	<b>230,950</b>
 <b>Equity and Liability</b>			
<b>Equity</b>			
Fund Balance		139,351	223,450
<b>Total Equity</b>		<b>139,351</b>	<b>223,450</b>
 <b>Liabilities</b>			
Payables		10,500	7,500
 <b>Total Equity and Liabilities</b>		 <b>149,851</b>	 <b>230,950</b>

The Statement of Financial Position was approved by the following:

  
.....  
Executive Director

  
.....  
Chairman of the Board of Directors

Date: 27/06/2019

Date: 27-06-2019

**Notes to the Financial Statements**

**1. ACCOUNTING POLICIES**

The fund Accountability Statements are prepared in accordance with Generally Accepted Accounting Principles adjusted to the provisions of the grant agreement and the principal accounting policies set out below.

**a) Basis of Accounting**

The fund accountability statement has been prepared on a cash basis of accounting which recognizes revenue when cash is received and expenses when cash is paid.

**b) Revenue Recognition**

Income represents grants received during the period. Grants from donors are accounted for when received.

**c) Funding**

The total grant received from the donor by Mainyoito Pastoralist Integrated Development Organisation during the period was **USD 333,214**.

<b>Date</b>	<b>Amount (USD)</b>
31.3.2018	72,107
20.6.2018	18,337
20.6.2018	45,880
16.8.2018	19,974
11.10.2018	31,853
11.10.2018	31,358
30.11.2018	88,748
28.12.2018	24,957
	<b>333,214</b>

**d) Currency**

The Fund Accountability Statement has been presented in USD.

The fund was spent in both USD and Kenya Shillings. For Kenya Shillings, a spot rate has been used for translation.

*Mainyoto Pastoralist Integrated Development Organization-MPIDO*  
*Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility*  
*Capacity Building Programme on REDD plus Project*  
*Audit report for the period 1st January 2018 to 31st December 2018*

Notes to the Financial Statements

		TOTAL BUDGET	ACTUAL 2017	ACTUAL 2018	AVAILABLE FOR 2019
		USD	USD	USD	USD
2	Incomes				
	Balance brought forward	-	-	223,450	(223,450)
	Grant Income	1,315,770	618,084	333,214	364,472
	Refund Income	-	-	904	(904)
		<b>1,315,770</b>	<b>618,084</b>	<b>557,568</b>	<b>140,118</b>
	<b>National Capacity Building and Awareness Raising</b>				
3(a)	<i>Implementation of capacity building and awareness raising activities</i>				
	Sub grants	650,000	151,055	240,266	258,679
	Review existing learning materials and Development of new materials(case studies, reports, learning materials)	25,000	8,170	16,690	140
	Baseline survey	-	-	-	-
	TAC expenses(Hosting and honorarium)	15,000	11,234	-	3,766
	Implementation support missions	20,000	-	2,024	17,976
	<b>Sub Total</b>	<b>710,000</b>	<b>170,459</b>	<b>258,980</b>	<b>280,561</b>
3(b)	<i>Support and empowerment of IP organizations and networks</i>				
	French liaison	19,200	2,400	4,703	12,097
	Gender specialist	14,400	10,837	2,623	940
	Communication and knowledge Management Officer	28,800	22,358	8,712	(2,270)
	Supervision of sub grants through field trips and grievance redress Mechanism	26,982	16,225	9,217	1,540
	Country context knowledge products	10,000	-	-	10,000
	Consultancy-Knowledge Management, M and E, Gender and procurement	42,000	-	10,111	31,889
	<b>Sub Total</b>	<b>141,382</b>	<b>51,820</b>	<b>35,365</b>	<b>54,197</b>
	<b>Total</b>	<b>851,382</b>	<b>222,279</b>	<b>294,345</b>	<b>334,758</b>

**Mainyito Pastoralist Integrated Development Organization-MPIDO**  
**Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility**  
**Capacity Building Programme on REDD plus Project**  
**Audit report for the period 1st January 2018 to 31st December 2018**

Notes to the Financial Statements (Contd.)

		TOTAL BUDGET	ACTUAL 2017	ACTUAL 2018	AVAILABLE FOR 2019
		USD	USD	USD	USD
<b>Regional Exchange and Sharing of Lessons Learned</b>					
<b>4(a)</b>	<i>Regional learning and exchange</i>				
	Regional Inception workshop	60,000	60,151	-	(151)
	South-South Exchanges	24,000	29,106	-	(5,106)
	Regional Completion Workshop	90,000	-	49,554	40,446
	Executive Director 40%	21,600	-	7,137	14,463
	Regional Exchange workshop during the Conference on Climate Change and Development in Africa(CCCDA-VII)	16,000	-	16,593	(593)
	Regional Exchange Workshop with gender side event	29,000	-	-	29,000
	Regional workshop	15,000	-	-	15,000
	<b>Sub Total</b>	<b>255,600</b>	<b>89,257</b>	<b>73,284</b>	<b>93,059</b>
<b>4(b)</b>	<i>Dissemination of knowledge products and lessons learned</i>				
	Dissemination of new and existing products	5,255	-	-	5,255
	Non electronic communication	8,000	3,176	5,431	(607)
	Regional Knowledge products	8,000	-	1,820	6,180
	Design, publication, printing and dissemination of knowledge products	17,041	-	-	17,041
	<b>Sub Total</b>	<b>38,296</b>	<b>3,176</b>	<b>7,251</b>	<b>27,869</b>
	<b>Total</b>	<b>293,896</b>	<b>92,433</b>	<b>80,535</b>	<b>120,928</b>

*Mainyoto Pastoralist Integrated Development Organization-MPIDO  
Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility  
Capacity Building Programme on REDD plus Project  
Audit report for the period 1st January 2018 to 31st December 2018*

---

Notes to the Financial Statements (Contd.)

	TOTAL BUDGET	ACTUAL 2017	ACTUAL 2018	AVAILABLE FOR 2019
	USD	USD	USD	USD
<b>5 Component 3: Management, M&amp;E and Reporting</b>				
Project Coordinator (100%)	60,600	25,797	13,881	20,922
FM Officer (60%)	16,800	13,033	3,757	10
Executive Director (40%)	16,800	13,022	3,768	10
Procurement Officer (50%)	12,600	13,022	-	(422)
External auditor	15,492	7,500	7,500	492
Office materials and supplies	5,600	311	3,330	1,959
Office space and telephone	6,000	5,565	436	(1)
Vehicle expenses, including fuel	2,400	1,672	725	3
Office expenses	9,000	-	1,567	7,433
FM Officer (80%)	25,200	-	8,374	16,826
<b>Total</b>	<b>170,492</b>	<b>79,922</b>	<b>43,338</b>	<b>47,232</b>
<b>GRAND TOTAL</b>	<b>1,315,770</b>	<b>394,634</b>	<b>418,217</b>	<b>502,919</b>

*Mainyito Pastoralist Integrated Development Organization-MPIDO  
Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility  
Capacity Building Programme on REDD plus Project  
Audit report for the period 1st January 2018 to 31st December 2018*

---

Notes to the Financial Statements (Contd.)

2018 Disbursements (Receivables)

6(a)	Receivables-2018	Amount Unaccounted for	Disbursed 2018	Amount Accounted for	Amount Unaccounted for
		USD	USD	USD	USD
	Wise Administration of Terrestrial Environment and Resources	-	25,000	-	25,000
	Pro-Biodiversity Conservationists in Uganda	-	25,000	-	25,000
	Initiative for Living Community Action	3,467	2,500	5,967	-
	Forum Des Femmes Autochthones du Cameroun	-	-	-	-
	Association Debout Femme Autochthones du Congo	3,799	-	-	3,799
	Community Development Initiative-Liberia	-	-	-	-
	The Network of Indigenous Peoples and Local Populations for the Sustainable Management of the Forest Ecosystems in Central Africa	30,000	20,000	50,000	-
	SAWA Sudan for Development	100	24,957	-	25,057
	<b>Total</b>	<b>37,366</b>	<b>97,457</b>	<b>55,967</b>	<b>78,856</b>

*Mainyoto Pastoralist Integrated Development Organization-MPIDO  
Pan-African Forest Dependent Indigenous Peoples Forest Carbon Partnership Facility  
Capacity Building Programme on REDD plus Project  
Audit report for the period 1st January 2018 to 31st December 2018*

Notes to the Financial Statements (Contd.)

2017 Disbursements (Receivables)

6(b)	Receivables	Disbursed 2017 USD	Disbursed 2018 USD	Amount Accounted for USD	Amount Unaccounted for USD
	Wise Administration of Terrestrial Environment and Resources	44,384	2,336	46,720	-
	Pro-Biodiversity Conservationists in Uganda	46,170	2,430	48,600	-
	Initiative for Living Community Action	47,500	-	44,033	3,467
	Forum Des Femmes Autochthones du Cameroun	47,467	2,498	49,965	-
	Association Debout Femme Autochthones du Congo	30,000	20,000	46,201	3,799
	Community Development Initiative-Liberia	30,000	20,000	50,000	-
	The Network of Indigenous Peoples and Local Populations for the Sustainable Management of the Forest Ecosystems in Central Africa	30,000	-	-	30,000
	SAWA Sudan for Development	29,961	19,974	49,835	100
	<b>Total</b>	<b>305,482</b>	<b>67,238</b>	<b>335,354</b>	<b>37,366</b>

7	Cash and Cash Equivalent	2018 USD	2017 USD
	Standard Chartered Bank (USD)	63,806	74,124
	Standard Chartered Bank (KSH)	7,172	2,259
	Cash at Hand	17	137
		<b>70,995</b>	<b>76,520</b>