

# **AUDITED PROJECT FINANCIAL STATEMENTS**

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Loan and Grants: L-I-777-ET; DSF G-8032-ET ; G-FSP-03-ET

Period covered: 08 July 2017 to 07 July 2018

## **COMMUNITY-BASED INTEGRATED NATURAL RESOURCES MANAGEMENT PROJECT (CBINReMP)**

Prepared by Kokeb & Melkamu

Received on 04 January 2019

The Audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those IFAD's Board of Directors, Management or Staff. These documents are made publicly available in accordance with the "IFAD Handbook for Financial Reporting and Auditing of IFAD-Financed Projects (2018)"



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Federal Democratic Republic of Ethiopia  
MINISTRY OF AGRICULTURE

#TC  
No. 13/1812/22/393  
ቀን  
Date 4/03/2019

IFAD Country Office  
Addis Ababa

Subject: Submission of Audit Report

Please find attached here the audit report of Ministry of Agriculture - Community Based Integrated Natural Resource Management project (CBINReMP) financed under IFAD, GEF, and ACID project for the year ended July 7, 2018.

The Audit Report includes:

- ❖ Financial Statements
- ❖ Management Letter
- ❖ Statement of designated Account



Sincerely Yours,

  
Habtamu Hailu  
Sustainable Land Management  
Programme Coordinator



CC:

- Ministry of Finance
- Office of the Federal Auditor General.  
Addis Ababa
- Natural Resource and Food Security Sector State Minister Office
- Finance Directorate  
MoA

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Website [www.moa.gov.et](http://www.moa.gov.et)  
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Ethiopia-Addis Ababa

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**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED  
NATURAL ANAGEMENT PROJECT  
(CBINReMP)**

**IFAD CREDIT No777-ETAND GRANT No.  
DSF-8032-ET,GEF GRANT No  
FSP-003-ET ANDCOFIN-SP-17-ET**

**FINANCIAL STATEMENTS  
AND AUDIT REPORT  
JULY 7, 2018**

Kokeb & Melkamu Audit Partnership  
Chartered Certified Accountants (UK)  
Authorized Auditors in Ethiopia

P. O. Box 33645 Addis Ababa, Ethiopia  
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**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL  
RESOURCE MANAGEMENT PROJECT (CBINReMP)  
IFAD CREDIT No777-ET AND GRANT No. DSF-8032-ET, GEF GRANT No  
FSP-003-ET AND COFIN-SP-17-ET**

**FINANCIAL STATEMENTS AND AUDIT REPORT  
FOR THE YEAR ENDED 7<sup>th</sup> JULY 2018**

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## KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

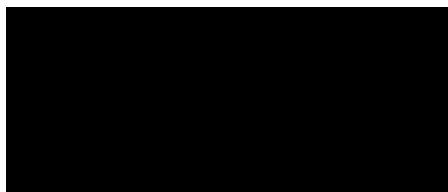
The Ministry of Agriculture (MoA) is the Ethiopian government ministry which oversees the agricultural and rural development policies of Ethiopia on a Federal level.

Community-Based Integrated Natural Resources Management Project (CBINReMP) will address the root causes of land degradation and introduce measures for sustainable land management in Lake Tana Watersheds. project will promote conservation agriculture including agro-forestry, pasture improvement, controlled grazing, a forestation of degraded lands, and enhance linkages between environmental conservation and production to mitigate climate change

### (b) Key Management

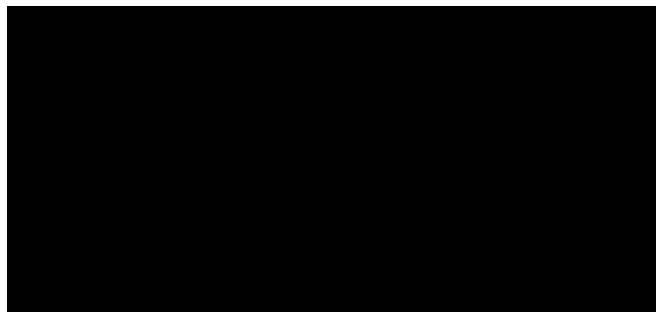
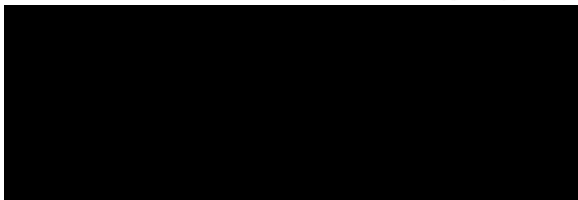
The *entity's* day-to-day management is under the following key organs:

- Senior Management;
  - Habtamu Hailu
  - Alemtsehay Mezgebu



### (d) Independent Auditors

Kokeb& Melkamu  
Chartered Certified Accountants (UK)



# Kokeb & Melkamu Audit Partnership

Chartered Certified Accountants (UK)

**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF  
MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL ANAGEMENT PROJECT (CBINReMP)  
IFAD CREDIT No777-ET AND GRANT No. DSF-8032-ET, GEF GRANT No  
FSP-003-ET AND COFIN-SP-17-ET  
FOR THE YEAR ENDED 7<sup>th</sup> JULY 2018**

We have audited the accompanying financial statements of **Community Based Integrated Natural Resource Management Project (CBINReMP) IFAD CREDIT No777-ET AND GRANT No. DSF-8032-ET, GEF GRANT No FSP-003-ET AND COFIN-SP-17-ET**, for the year ended July 7th, 2018, set out on pages 3 to 13 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

The Ministry of Agriculture and Natural Resource management project (CBINReMP) Federal Coordinating Unit is responsible for preparing the Financial Statements in accordance with the International Public Service Accounting Standards (IPSAS) and the Financing agreement.

Our responsibility is to express an independent opinion on these financial statements based on our audit.

We conducted our audit in accordance with the International Standards on Auditing applicable to the audit of financial statements. Furthermore, we have audited the Project's compliance with the provisions and covenants of the Financing Agreements IFAD CREDIT No777-ET AND GRANT No. DSF-8032-ET, GEF GRANT No. GEF GRANT No FSP-003-ET AND COFIN-SP-17-ET.

These Standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Project has complied with the Financing Agreements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

1. The project Financing Agreement states that the Government of Ethiopia would make budgetary allocations for each fiscal year equal to the counterpart funds called for the annual work plan and budget for the year under audit, but this is not respected.
2. We have not obtained confirmation from the Ethiopian Bio Diversity Institute on the balance said to be receivable from them. In the meantime, we learned that the Institute does not settle advances in due time and keep proper record for the advance.
3. The Account Receivable accounts include Birr 550,122 and Birr 44,942 which represent long outstanding VAT and staff receivable balance, respectively.



4. The yearly progress report which compared to planned with actual activities were not presented for our inspection. In addition, formal elaboration/explanation is awaited on major planned to actual expense variances where the overall performance is only 37% when compared to the actual budget and 766% more than the budget has been expended On Legal and Policy and Form Component.

Except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning the matter raised in sub-paragraph 1 up to 4, in our opinion, the financial statements present fairly, in all material respects, the financial position and balance of the Designated Account of the **Community-based Integrated Natural resource Management project No777-ETAND GRANT No. DSF-8032-ET, GEF GRANT No GEF GRANT NoFSP-003-ET AND COFIN-SP-17-ET**, as at July 7<sup>th</sup>, 2018 and the Statement of Sources and Uses of Funds for the year then ended in accordance with International Public Service Accounting Standards (IPSAS) issued by the International Public Service Accounting Standards (IPSAS) Board. In addition, the Programme was, in all material respects, in compliance with the Financing Agreements and Contracts as at July 7<sup>th</sup>, 2018.

With respect to the statements of sources and uses of funds submitted during the period listed on page 4, in our opinion:

- (a) The statements, together with the procedures and internal controls involved in their preparation, can be relied upon to support the related withdrawals;
- (b) The proceeds of the Designated Account have been used exclusively for eligible expenditures and provisions and covenants of the Financing Agreement and Separate Agreement have been substantially respected.

*Kokeb & Melkamu*

Kokeb & Melkamu Audit Partnership  
Chartered Certified Accountants (UK)  
Authorized Auditors in Ethiopia



Addis Ababa  
December 20, 2018

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MINISTRY OF AGRICULTURE  
 COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)  
 IFAD CREDIT NO.777-ET & GRANT NO.DSF-8032-ET/GEF GRANT NO.FSP-003-ET  
 COFIN-SP-17-ET  
 STATEMENT OF ASSETS  
AS AT 7 JULY 2018

Currency: Ethiopian Birr

	<u>Notes</u>		2017
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalent	3	3,086,602	3,750,866
Accounts Receivable	4	18,647,466	8,289,371
		<u>21,734,067</u>	<u>12,040,237</u>
<b>LIABILITIES AND FUND</b>			
<b>PROJECT FUND</b>			
Fund balance	6	21,734,066	12,040,237
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u><b>21,734,067</b></u>	<u><b>12,040,237</b></u>





**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)  
STATEMENT OF DESIGNATED ACCOUNT  
FOR THE YEAR ENDED 7, JULY 2018**

**IFAD- Loan**

Account number	
Depository Bank	
Related Credit and Grant	<b>IFAD Credit No.777-ET and Grant No. DSF-8032-ET</b>
Address	<b>Addis Ababa, Ethiopia</b>
Currency	<b>USD</b>

	<b>USD</b>
Opening balance brought forward, 8 July 2017	45,780.53
Add:-Transferrs	
WA No.18&19	175,443.48
WA No.21	24,411.57
WA No.21	561,208.82
WA No.22	1,059,728.43
WA No.23	448,207.52
Deposoit from advance	62.00
	<b>2,314,842.35</b>
Less:- Transferred to Birr account	
8/8/2017	700,000.00
9/11/2017	800,000.00
6/12/2017	5,000.00
17/11/2017	325,883.97
4/30/2018	10,000.00
5/11/2018	435,000.00
5/16/2018	5,000.00
	<b>(2,280,883.97)</b>
Ending balance, 7 July 2018	<b>33,958.38</b>



**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)  
STATEMENT OF DESIGNATED ACCOUNT  
FOR THE YEAR ENDED 7, JULY 2018**

**IFAD- Loan**

Account number	
Depository Bank	
Related Credit and Grant	<b>No. 777-ET,DSF-8032-ET,GEF-FSP-003-ET,COFIN-SP-17-ET</b>
Address	<b>Addis Ababa, Ethiopia</b>
Currency	<b>USD</b>

	<b>USD</b>
Opening balance brought forward,8 July 2017	9,087.15
Add:-Replanishment	
WA No.21	192,330.05
WA No.22	208,789.81
WA No.23	107,660.67
	<b>517,867.68</b>
Less:- Transfere	
8/8/2017	200,000.00
9/11/2017	200,000.00
5/11/2018	60,000.00
	<b>(460,000.00)</b>
Ending balance,7 July 2018	<b>57,867.68</b>



**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)  
IFAD CREDIT NO.777-ET & GRANT NO.DSF-8032-ET/GEF GRANT NO.FSP-003-ET  
COFIN-SP-17-ET  
STATEMENT OF RECEIPTS AND PAYMENTS OF FUNDS BY COMPONENT  
FOR THE YEAR ENDED 7 JULY 2018**

**Currency: Ethiopian Birr**

**SOURCE OF FUND**

	<b>Notes</b>		<b>2017</b>
IFAD LOAN AND GRANT	<b>7</b>	54,583,220	47,670,715.00
GEF GRANT	<b>7</b>	12,263,003	-
		<b>66,846,223</b>	<b>47,670,715.00</b>
Government of Ethiopia		17,700	11,100.00
Gain on foreign exchange valuation		5,315,229	264,651.00
Others (suppliers' penalties etc)		-	-
		<b>72,179,152</b>	<b>47,946,466.00</b>

**PROGRAM EXPENDITURE**

**Components**

Community Based Integrated Watershed Management	24,053,007	29,336,144.00
Institutional , Legal and policy Analysis and Reform	4,905,350	8,300,064.00
Efficient and Effective project Coordination and management	14,734,258	12,211,602.00
Sustainable adaptation to Climate change	9,957,579	8,654,844.00
	<b>53,650,194</b>	<b>58,502,654.00</b>
<b>INCOME OVER EXPENDITURE</b>	<b>18,528,957</b>	<b>(10,556,188.00)</b>

The Project recognizes extraordinary income from Birr devaluation from foreign exchange which amounts to Birr 4,993,849



**MINISTRY OF AGRICULTURE**  
**COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)**  
**IFAD CREDIT NO.777-ET & GRANT NO.DSF-8032-ET/GEF GRANT NO.FSP-003-ET**  
**COFIN-SP-17-ET**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 7 JULY 2018**

Currency: Ethiopian Birr

2017

(Increase)/Decrease in Debtors	(10,358,094.09)	11,966,632.00
Increase/(Decrease) in Fund balance	9,693,829.37	(10,556,188.00)
Cash generated from operating activities	<u>(664,264.72)</u>	<u>1,410,444.00</u>
Cash and cash equivalents at the beg. of the program	<u>3,750,866.02</u>	<u>2,340,422.00</u>
Cash and cash equivalents at the end of the year	<u><b>3,086,601.83</b></u>	<u><b>3,750,866.00</b></u>





**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL  
RESOURCE MANAGEMENT PROJECT (CBINReMP)  
IFAD CREDIT No 777-ET AND GRANT No. DSF-8032-ET,  
GEF GRANT No FSP-003-ET AND COFIN-SP-17-ET  
FOR THE YEAR ENDED 7<sup>th</sup> JULY 2018**

**Currency: Ethiopian Birr**

**1. BACKGROUND**

The objective Community-Based Integrated Natural Resources Management Project (CBINReMP) will address the root causes of land degradation and introduce measures for sustainable land management in Lake Tana Watersheds. project will promote conservation agriculture including agro-forestry, pasture improvement, controlled grazing, a forestation of degraded lands, and enhance linkages between environmental conservation and production to mitigate climate change.

It is a 7-year Investment Project Finance of \$27 million, consisting of IFAD will finance USD13.2 million (comprising of an IFAD loan of US\$6.6 million and an IFAD grant of US\$6.6 million) in line with the DSF. Co-financing is expected from the Global Environmental Facility (GEF) which has, in principle, agreed to contribute USD4.4 million as grant and the Spanish Fund (AECID) which is to contribute about USD1.8 million as a grant. The GOE will contribute about USD2.8 million, including duties and taxes, while beneficiaries will contribute about USD5.2 million, in-kind contribution mainly in labour and materials.

The implementation of the (CBINReMP) in Lake Tana Watershed (LTW) within Amhara National Regional State (ANRS). The project will cover 21 Woredas (districts) comprising of 347 kebeles. The total project area is about 15,000 km<sup>2</sup>. About 55% of the land area is under cultivation. implemented in 937 rural kebeles. Direct and indirect rural households in the Lake Tana Watersheds engaged in agriculture, the near landless, and unemployed youth. There are about 2.25 million people or 450, 000 households in the 21 Woredas of the Lake Tana Watershed, representing about 13% of the region's population. The target group are subsistence farmers or fisher folk with a per capital income of less than USD 80 per annum.

The Project has three components, namely: (i) Community based integrated Watershed Management; (ii) Institutional, Legal and Policy Analysis and Reform. (iii) Project Coordination and Knowledge Management.

However, Spanish Fund (AECID) activities implemented by Organization for Rehabilitation and Development in Amhara (ORDA) is reported as fourth component.



**Component 1 – Community-Based Integrated Watershed Management** The objectives of this Component as follows (a) improved land administration and certification for all rural households in the 21 Woredas (districts) of the LTW; (b) watershed planning and management in 13 Woredas covering 650 micro-watersheds for a total area of 227,500 ha; (c) establishment of a database of existing land use patterns and natural resources; (d) improved pasture and forage management in 630 sites covering 9,450 ha of communal grazing lands; (e) rehabilitation of 18,900 ha of degraded community forests; (f) participatory forest management covering some 10,000 ha in five sites of public forests; (g) off-farm and on-farm soil and water conservation measures to rehabilitate 32 500 ha; and (h) biodiversity conservation; and, (j) adaptation to climate change.

### ***Component 2 – Institutional, Legal and Policy Analysis and Reform***

The objective of this component is to create an enabling environment and institutional capacity at local (kebele, woredas/district, and regional) levels to mainstream SLM principles into regional policies, strategies and plans for agriculture, forestry and water management. It will also strengthen the capacities of public institutions and community-based organisations. Inadequate policies, legislations and regulations on the use and management of grazing lands, forests and wetlands constitute major barriers for SLM. Therefore, the project will support short-term Technical Assistance to undertake a comprehensive review of existing policies, strategies, and legislation, identify gaps and propose measures to improve their implementation.

### **Component 3 - Project Coordination and Knowledge Management**

The objective of this component is to support planning, implementation and financial management; ensure linkage with relevant ongoing projects in the region, and secure harmony within the framework of the regional and national SLM platforms. The component will also support the development of results-oriented monitoring and evaluation system that will strengthen regional capacity for monitoring and evaluating the impact of investments on household food security, incomes, environment, etc.

## **2. ACCOUNTING POLICIES**

IFAD follows the International Public Sector Accounting Standards (IPSAS) Cash Basis with double entry recording taking into account the decentralized accounting structure of the project. In preparation and presentation of the financial statement, the project uses principal policies such as

### **a) Income and expenditure recognition**

The income is recognized on the basis of actual cash receipt whereas expenditure recognition is on modified basis.

### **b) Fixed assets**

Fixed asset acquired for the project are shown as an expenditure in the year it occurs and reported on memorandum records.

### **c) Foreign currency transactions.**

Transaction in foreign currencies are translated using the exchange rate prevailing on the date of the transaction.



Federal IFAD Coordinating Unit (FPCU), Regional (RPCU) and Project Woredas will keep the original book of accounts for their own financial transactions and posts to the general ledger, Project woreda keeps all financial documents and prepare quarterly financial statements using Peachtree accounting program and submit to RPCU; RPCU will prepare quarterly financial statement for its own financial transactions and woreda expenditures and submit to FPCU;

FPCU prepares a consolidated financial report and submit to the World Bank and Ministry of Agriculture.





**MINISTRY OF AGRICULTURE  
COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 7 JULY 2018**

**Currency: Ethiopian Birr**

**3. CASH AND CASH EQUIVALENT**

Cash at bank-

		2017
	926,608.73	1,058,853.30
	1,579,012.24	210,175.79
	2,505,620.97	1,269,029.09
	93,078.58	1,541,188.07
	487,902.28	940,648.86
	580,980.86	2,481,836.93
<b>Total</b>	<b>3,086,601.83</b>	<b>3,750,866.02</b>

**4. ACCOUNT RECEIVABLES**

Project Advance	18,052,401.99	7,692,865.42
Government Contribution VAT receivable	550,122.12	550,122.00
Staff receivable	44,941.40	46,384.00
	<b>18,647,465.51</b>	<b>8,289,371.42</b>

i) The breakdown of Birr 18,052,401.99 Regional Project & Bio diversity Advanced are as follows:

Amhara	12,894,003.80	3,859,547.15
Ethiopia Bio-Diversity Institute	5,158,398.19	3,833,318.27
	<b>18,052,401.99</b>	<b>7,692,865.42</b>

ii) Birr 550,122.12 VAT represents VAT on purchases Covered by Government contribution

**6.FUND BALANCE**

Balance brought forward	12,040,237.00	22,596,425.00
Add: excess of expenditure over income	18,528,957.29	(10,556,188.00)
Reimbursement to AECID (USD 325,883.96)	(8,835,127.92)	-
<b>Balance carried forward</b>	<b>21,734,066.37</b>	<b>12,040,237.00</b>

**7.REVENUE**

IFAD GRANT	USD	Exchange Rate	ETB
October 7, 2017	280,604.41	23.1	6,481,249.88
November 7, 2017	87,721.74	23.13	2,029,275.78
September 26, 2017	529,864.21	23.38	12,388,490.16
April 27, 2018	224,103.76	27.25	6,105,729.35
			<b>27,004,745.17</b>





**MINISTRY OF AGRICULTURE**  
**COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 7 JULY 2018**

**Currency: Ethiopian Birr**

<b>IFAD LOAN</b>	<b>USD</b>	<b>Exchange Rate</b>	<b>ETB</b>
October 7, 2017	280,604.41	23.14	6,492,400.36
November 7, 2017	24,411.57	23.14	564,815.38
November 7, 2017	87,721.74	23.14	2,029,635.44
September 26, 2017	529,864.21	23.38	12,385,894.06
April 27, 2018	224,103.76	27.25	6,105,729.35
			<u>27,578,474.59</u>

<b>GEF GRANT</b>	<b>USD</b>	<b>Exchange Rate</b>	<b>ETB</b>
October 7, 2017	192,330.05	23.1331	4,449,190.28
September 26, 2017	208,789.81	23.3756	4,880,587.08
April 27, 2018	107,660.67	27.2451	2,933,225.72
			<u>12,263,003.08</u>

**8. EXPENDITURE**

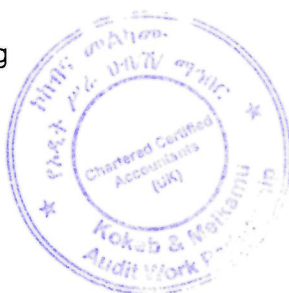
**Project Components**

	<b><u>Budgeted</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
<b>A: Community Based Integrated Watershed Management</b>	99,285,540.00	24,053,007.42	75,232,532.58
<b>B: Institutional , Legal and policy Analysis and Reform</b>	640,000.00	4,905,350.48	(4,265,350.48)
<b>C: Efficient and Effective project Coordination and management</b>	23,903,006.00	14,734,257.70	9,168,748.30
<b>D: Sustainable adaptation to Climate change</b>	19,600,751.00	9,957,578.68	9,643,172.32
<b>Grand Total</b>	<u>143,429,297.00</u>	<u>53,650,194.28</u>	<u>89,779,102.72</u>
		<u>37%</u>	<u>63%</u>

**9. PROGRAMME EXPENDITURE**

**9.1 COMMUNITY BASED INTEGRATED WATER MANGEMENT**

Training	8,923,469.93	12,506,400.00
Construction and planting materials	11,022,803.34	9,961,511.00
Vehicles and equipment	1,721,179.85	2,524,989.00
Salary and wages	1,234,355.85	1,740,973.00
Operating cost	24,000.00	1,337,280.00
Consultancy	1,127,198.45	1,264,991.00
	<u>24,053,007.42</u>	<u>29,336,144.00</u>



**MINISTRY OF AGRICULTURE**  
**COMMUNITY BASED INTEGRATED NATURAL RESOURCE MANAGEMENT (CBINReMP)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 7 JULY 2018**

**Currency: Ethiopian Birr**

**9.2 INSTITUTIONAL, LEGAL AND POLICY ANALYSIS AND REFORM**

Training	1,131,794.74	5,001,754.00
Construction and planting materials	-	-
Vehicles and equipment	3,535,568.50	3,298,310.00
Salary and wages	-	-
Operating cost	-	-
Consultancy	237,987.24	-
	<u>4,905,350.48</u>	<u>8,300,064.00</u>

**9.3 EFFICIENCY AND EFFECTIVE PROJECT CORDINATION AND MANAGEMENT**

Training	7,960,971.01	6,047,711.00
Construction and planting materials	-	-
Vehicles and equipment	137,195.42	55,554.00
Salary and wages	1,179,302.85	1,456,403.00
Operating cost	5,321,088.42	4,566,834.00
Consultancy	135,700.00	85,100.00
	<u>14,734,257.70</u>	<u>12,211,602.00</u>

**9.4 FACILITATING SUSTAINABLE ADAPTION TO CLIMATE CHANGE**

Training	1,657,543.96	2,448,757.00
Construction and planting materials	4,688,323.29	3,953,122.00
Vehicles and equipment	194,370.13	267,907.00
Salary and wages	1,139,782.26	1,176,946.00
Operating cost	2,251,344.54	793,627.00
Consultancy	26,214.50	14,485.00
	<u>9,957,578.68</u>	<u>8,654,844.00</u>

