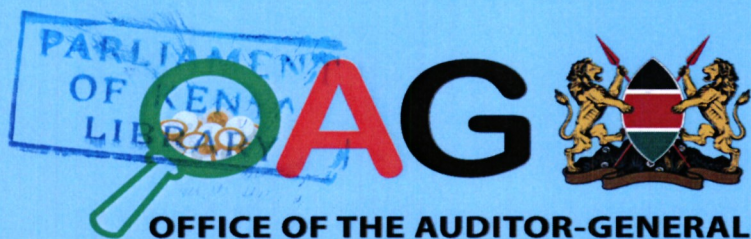


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR
WILDLIFE**

**FOR THE YEAR ENDED
30 JUNE, 2022**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 22 MAR 2023	DAY: Wed
TABLED BY: Deputy LOM	
CLERK AT THE TABLE: Mado	



STATE DEPARTMENT FOR WILDLIFE

REVISED ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

State Department for Wildlife

Annual Report and Financial Statements for the year ended 30th June 2022

Table of Contents

	Page
1. Key Entity Information and Management	iii
2. Statement by Cabinet Secretary	xiv
3. Statement by The Principal Secretary / Accounting Officer	xvi
4. Statement of Performance Against Predetermined Objectives for FY 2021/2022	xix
5. Environmental and Sustainability Reporting	xx
6. Statement of Management Responsibilities	xxv
7. Report of the Independent Auditors on the State Department for Wildlife	xxvii
8. Statement of receipts and payments for the year ended 30 th June 2022	1
9. Statement of assets and liabilities as at 30 th June 2022	2
10. Statement of cash flows for the year ended 30th June 2022	3
11. Statement of Comparison of budget and Actual Amounts for FY2021/22	4
12. Notes to the Financial Statement	9
13. Annexes	27

1. Key Entity Information and Management

(a) Background information

The Ministry of Tourism and Wildlife under which the State Department for Wildlife (SDW) draws its mandate from Executive Order No. 1 of January 2020 (Revised) and is responsible for policy formulation and coordinating the implementation of strategies aimed at developing the Tourism and Wildlife Sector. Article 69 of the Constitution requires the State to implement obligations with respect to environment inclusive of sustainable exploitation, utilization, management, and conservation of environmental and natural resources and ensure equitable sharing of the accruing benefits.

Wildlife is an important driver of Kenya's economic development and provides irreplaceable socio-cultural and economic values to our people. In addition, Kenya has some of the finest populations of wildlife and birdlife in Africa that attracts tourists to the country hence contributing to the economic growth.

They have the potential to contribute directly and indirectly to the achievement of the following key policies: Medium-Term Plan IV (2023–2027), the Big Four Agenda, African Union's Agenda 2063, and the Sustainable Development Goals (SDGs). These policies emphasize the need for efficiency and better management in the utilization of natural resources for the country to achieve its strategic objectives of inclusive socio-economic growth and development, productivity, efficiency and improvement in service delivery.

The Medium-Term Plan (MTP IV) targets for the Wildlife sub-sector are: to protect five (5) water towers in wildlife parks; habitat sustainability; securing wildlife corridors and dispersal areas; reduction of human wildlife conflicts; reduce poaching incidences, enhance collaboration for sustainable management of wildlife resources, improvement of park infrastructure, strengthen governance, legal and policy framework, wildlife sector modernization and enhance wildlife research and training.

The National Wildlife Strategy 2030 provides the framework for coordination and implementation of Article 69 of the Constitution of Kenya (2010) as well as the Wildlife Conservation and

Management Act (2013). The framework aims for resilient wildlife ecosystems, engagement of all Kenyans in wildlife conservation and management, evidence-based decision making and sustainable governance.

The wildlife sub-sector is a key pillar for national development and is relied upon as a mechanism to support local livelihoods, alleviate poverty and generate foreign exchange and revenue for the government. This resource contributes directly and indirectly to the local and national economy through revenue generation and wealth creation and are therefore valuable natural endowment that must be sustainably managed and preserved for the present and future generations. They offer a range of benefits and opportunities for the local and national economic development, watershed protection and carbon sequestration. Wildlife also plays critical ecological functions that are important for the interconnected web of life supporting systems. Significantly, Kenya's major water towers are found in the wildlife-protected areas. Wildlife further has socio-cultural and aesthetic values. Any adverse impacts on the wildlife ecosystems can dramatically and negatively alter humans' capacity to survive.

Kenya is a state party to several International Conventions and as per the Constitution, these become part of the Kenyan law upon ratification. The key Conventions for the natural resources management include the Convention of Biological Diversity (CBD) with its protocols on Cartagena and Nagoya; UNESCO-Man and Biosphere Program; Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Convention on the Conservation of Migratory Species of Wild Animals (CMS or the Bonn Convention); and the Paris Agreement of the United Nations Framework on Climate Change. The wildlife sector further contributes to the attainment of the Sustainable Development Goals (SDGs) 13, 14 and 15 and African Union Agenda 2063. This provides Kenya with a global platform for wildlife conservation policy in Kenya.

The Ministry is headed by the Cabinet Secretary for Tourism and Wildlife, Hon. Najib Balala, EGH who is responsible for the general policy and strategic direction of the Ministry. The Ministry further consists of the two State Departments each administered by a Principal Secretary. The State Departments under the Ministry of Tourism and Wildlife are outlined below.

- (i) The State Department for Tourism is administered by Ms. Zeinab Hussein, CBS
- (ii) The State Department for Wildlife is administered by Ms. Zeinab Hussein, CBS in an acting capacity

The vision, mission, core values and core functions of the State Department for Wildlife under the Ministry of Tourism and Wildlife include:

I. Vision

“Kenya’s Wildlife is healthy, resilient and valued by Kenyans”

II. Mission

“To enhance conservation of wildlife biological resources and their habitats for posterity”

III. Core Values

The State Department shall be guided by the following core values:

- **Innovativeness:** to be open and proactive in seeking better and more efficient methods of service delivery.
- **Teamwork:** to encourage team spirit, collaboration, and consultation as a way of maximizing the synergy of working together. This includes fostering collaboration with focal points, stakeholders, and partners to effectively play a central role of coordinating Kenya’s wildlife sector.
- **Integrity:** to be accountable and devoid of corrupt practices in service delivery.
- **Professionalism:** To maintain high professionalism through continuous skills development, training, and accountability to enhance customer satisfaction.
- **Equity:** To mainstream gender, youth, and special groups’ issues in the Ministry’s programmes.

Mandate

The mandate of the State Department for Wildlife is derived foremost from the Constitution of Kenya 2010 Article 69 that states that the State Shall:

- i. Ensure sustainable exploitation, utilization, management and conservation of the environment and natural resources, and ensure the equitable sharing of the accruing benefits.
- ii. Protect and enhance intellectual property in, and indigenous knowledge of, biodiversity and genetic resources of the communities.
- iii. Encourage public participation in the management, protection, and conservation of the environment.
- iv. Protect genetic resources and biological diversity.
- v. Establish systems of environmental impact assessment, environmental audit, and monitoring of the environment.
- vi. Eliminate processes and activities that are likely to endanger the environment.
- vii. Utilize the environment and natural resources for the benefit of the people of Kenya

Further, the Executive Order No. 1 of 2020 (Revised) assigned the following Mandate to the State Department for Wildlife:

- i. Wildlife Conservation and Policy.
- ii. Protection of Wildlife Heritage.
- iii. Management of National Parks, Reserves and Marine Parks.
- iv. Wildlife Conservation Training and Research.
- v. Wildlife Conservation and Protection Education and Awareness.
- vi. Wildlife Biodiversity Management and Protection.
- vii. Collaboration with Wildlife Clubs of Kenya.
- viii. Management of Wildlife Dispersal Areas in collaboration with Partners.



In addition, the Wildlife Conservation and Management Act, 2013 has assigned the following functions to the State Department for Wildlife:

- i. Formulation of policy for Protection, Conservation and Management of Wildlife and their Habitats.
- ii. Exercise supervision and coordination in all matters relating to wildlife policy and legislation.
- iii. Coordinating the Development of the National Wildlife Conservation and Management Strategy.
- iv. Setting national goals, objectives, priorities, targets, standards, and indicators.
- v. Wildlife Research, Training, and Innovation.
- vi. Promote sustainable exploitation and utilization of wildlife and ensure equitable sharing of accruing benefit.
- vii. Promote cooperation between the National and County Governments, among Government departments, private sector, NGO's, Conservancies and such other institutions engaged in Wildlife Protection, Conservation and Management.
- viii. Securing Wildlife Corridors and Dispersal areas.
- ix. Management of Alien Invasive Species.
- x. Wildlife Resources Monitoring and Assessments.
- xi. Wildlife Biodiversity.
- xii. Wildlife Conservation Education and Awareness.
- xiii. National Parks and National Reserves.
- xiv. Marine Parks, Marine Reserves and Beach Management
- xv. Coordinate negotiations and implementations of Multilateral Environmental Agreements on Wildlife Protection, Conservation and Management.

- xvi. Monitoring the wildlife sector performance including biodiversity status (improving or declining), threats, Human-Wildlife Conflicts status, and income returns among others.

(b) Key Management

The State Department for Wildlife's day-to-day management is under the following key organs. At Cabinet level, the State Department is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the State Department for Wildlife and State Department for Tourism. The State Department is organized into two Technical and one administrative Directorate, namely:

- i. Directorate of Wildlife Research, Policy, and Strategy
- ii. Directorate of Partnerships and Wildlife Co-existence
- iii. General Administration and Planning Services Directorate

Semi-Autonomous Government Agencies and Institutions

The State Department of Wildlife provides policy guidance, capacity building, resource mobilization, coordination, and oversight for the following statutory institutions:

I. Kenya Wildlife Service (KWS)

KWS is established under Section 6(1) of the Wildlife Conservation and Management Act No. 47 of 2013. Under Section 7 of the Act, KWS is mandated among others, to conserve and manage national parks, wildlife conservation areas, and sanctuaries under its jurisdiction and to provide security for wildlife and visitors in national parks, wildlife conservation areas and sanctuaries.

II. Wildlife Research and Training Institute

Section 50 of the WCMA 2013 provides for the establishment by the Cabinet Secretary responsible for Wildlife, a Wildlife Research and Training Institute, as a corporate body managed by a Board to undertake and coordinate national wildlife research and training. Twelve (12) functions of the institute are outlined in Section 50(2) of the WCMA. In addition, the Executive order No. 1 of 2018 provides for the Kenya Wildlife Research and Training Institute as an institution under the State Department for Wildlife.

Other institutions

III. Wildlife Clubs of Kenya (WCK)

The Wildlife Clubs of Kenya (WCK) is a charitable organization formed in 1968 that collaborates with sub-sector. It is a youth conservation education organization supported by the Government of Kenya. It plays a role in conservation, education, tourism training and promoting domestic tourism.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary, Ministry of Tourism and Wildlife	Hon. Najib Balala, EGH
2	Ag. Principal Secretary, State Department for Wildlife	Ms. Zeinab A. Hussein, CBS
3	Secretary Wildlife	Dr. Erustus Kanga
4	Secretary Administration	Mr. John K. Chelimo
5	Head Accounts Unit	Mr. Benson M. Kinyua
6	Head Finance Unit	Mr. John Gicaci
7	Head Supply Chain Management Unit	Mr. John Gathii
8	Head Internal Audit	Mr. Peter Mogere
9	Head Human Resource Management	Ms. Agnes Kariuki
10	Head Central Planning and Project Monitoring Unit	Mr. Stephen Cheruiyot
11	Head ICT Unit	Mr. Silas Wachira

(d) Fiduciary Oversight Arrangements

a) Audit committee

The Committee comprises of members as appointed in compliance with PFM Act Section 73(5) which requires all national government entities to establish audit committees. The members of the committee are as follows:

S/No.	Name	Position
1	Flora M. Maghanga-Mtuweta	Chairperson
2	Abdirahman Maow Salat	Member
3	Martin Ntabathia Linyiru	Member
4	Peter Mogere	Secretary

b) Senior Management Committee

No.	Designation	Name
1	Cabinet Secretary, Ministry of Tourism and Wildlife	Hon. Najib Balala, EGH
2	Ag. Principal Secretary, State Department for Wildlife	Ms. Zeinab A. Hussein, CBS
3	Secretary Wildlife	Dr. Erustus Kanga
4	Secretary Administration	Mr. John K. Chelimo
5	Head Accounts Unit	Mr. Benson M. Kinyua
6	Head Finance Unit	Mr. John Gicaci
7	Head Supply Chain Management Unit	Mr. John Gathii
8	Head Internal Audit	Mr. Peter Mogere
9	Head Human Resource Management	Ms. Agnes Kariuki
10	Head Central Planning and Project Monitoring Unit	Mr. Stephen Cheruiyot
11	Head ICT Unit	Mr. Silas Wachira
12	Head Legal Unit	Ms. Polyn Wanja Runyenje

Attendance to senior management committee on 16th January 2022 and 23rd March 2022

Name	23 rd March 2022	16 th January 2022
1. Hon. Najib Balala	✓	*
2. John K. Chelimo	✓	✓
3. Dr. Erustus Kanga	✓	*
4. Ali Kaka	✓	*
5. Agnes Kariuki	✓	✓
6. John Gicaci	✓	✓
7. Mr. Peter Mogere	✓	✓
8. Polyn Wanja Runyenje	✓	✓
9. Silas Wachira	✓	✓



10.	Benson M. Kinyua	✓	*
11.	George O. Madanji	✓	*
12.	Fatma m	✓	*
13.	Stephen Cheruiyot	✓	*
14.	Kennedy Waziri	*	✓
15.	Samuel Munene	*	✓
16.	Grace Kimiti	*	✓
17.	Philip Chome	*	✓

c) Human Resource Management Advisory Committee

The Committee comprises of members as appointed in compliance with the Human Resource Policies and Procedures Manual for the Public Service, May 2016 and Secretariat as follows:

S/No.	Name	Position
1	Prof. Fred H. K Segor	Chairperson
2	Mr. John Chelimo	Alternate Chairperson
3	Dr. Erustus Kanga	Member
4	Mr. John Gicaci	Member
5	Ms. Polyn Runyenje	Member
6	Mr. Stephen Odhiambo	Member
7	Mr. Benson M. Kinyua	Member
8	Ms. Agnes Kariuki	Secretary

The committee is charged with the responsibilities of making recommendations to the Authorized Officer regarding:

- Recruitment, selection and appointment, confirmation in appointment, re-designation, deployment, secondments, promotions, and renewal of contract.
- Performance management, discipline, training and development, training impact assessment, management of skills inventory, establishment and complement control; and
- Payroll management, promotion of values and principles of Public Service, unpaid leave, retirement under 50 years rule, retirement on medical grounds and pension administration.

Attendance of Human Resource Management Advisory Committee members

The following shows the number of Human Resource Management Advisory Committee meetings held during the year and attendance of individual members:

S/No.	Name of officer	MHRMAC Meetings			Total Attendance
		Date 25/08/21	Date 31/01/22	Date 03/02/22	
1	Prof. Fred H. K Segor	✓	✓	✓	3
2	Mr. John Chelimo	✓	✓	✓	3
3	Dr. Erustus Kanga	✓	x	✓	2
4	Mr. John Gicaci	✓	✓	✓	3
5	Ms. Polyn Runyenje	✓	x	✓	2
6	Mr. Stephen Odhiambo	*	✓	✓	2
7	Mr. Benson Kinyua	*	✓	✓	2
8	Ms. Agnes Kariuki	✓	✓	✓	3

✓ -Attended
/Selected

x- Absent with apology

* Member Not Appointed

(e) State Department for Wildlife Headquarters

P.O. Box 41394-00100

NSSF Building, Block A, Eastern Wing

21st floor

Bishop Road

NAIROBI, KENYA

Contacts

Telephone: (254) 20-27247225/2724646

E-mail: pswildlife@tourism.go.ke

Website: www.tourism.go.ke

(f) State Department for Wildlife Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. Statement by Cabinet Secretary

The State Department for Wildlife is committed to ensuring that public officers are well managed and are effective in delivering quality services in line with provision of the Constitution. The Department plays a vital role in the implementation of the 'Big Four' initiatives and other national priorities with the sole purpose of improving the quality of life of Kenyans.

The State Department is assigned the responsibility of Wildlife Conservation and Protection, protection of Wildlife Heritage, Management of National Parks, Reserves and Marine Parks and Sanctuaries, Wildlife Conservation Training and Research, Wildlife Biodiversity Management and Protection and Management of Wildlife Dispersal Areas in collaboration with its partners.

During the Financial Year under review, the State Department committed to the following targets:

1. Human-Wildlife Conflicts Compensation
2. Combating Poaching and Illegal Wildlife Trafficking
3. Review of the Wildlife Conservation and Management Act 2013
4. Operationalize the Wildlife Conservation Trust Fund

These were documented in the Performance Contract, the Annual Work Plan and Procurement Plan. In the FY 2021/2022 moderation of results the Ministry of Tourism and Wildlife attained a 3.5130 composite score.

On maintaining and improving habitat and ecosystem integrity, The State Department initiated mapping and securing of Wildlife dispersal areas, wildlife corridors and transboundary ecosystems. These include the acquisition of 2,000 acres Sheep and Goat Ranch, gazettment of 42,000 acres of ILRI Kapiti Conservancy and 10,000 acres of Swara conservancy.

On reducing poaching, illegal wildlife trade and their related impact, the State Department enhanced the co-ordination and capacity of security and law enforcement agencies and modernized the wildlife security units at KWS to increase their co-ordination and effectiveness.

To strengthen knowledge and information access and to support evidence-based decision making, the Department fully operationalized the Wildlife Research and Training Institute at Naivasha. The

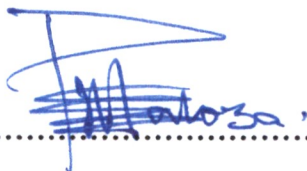
State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022

Institute will be expected to play its role in conducting priority research, develop data and information systems, develop, harmonize existing protocols, standoffs and tools for information management, avail research information and knowledge for use in decision making processes, policy development and reporting.

Other milestones included, production of the first ever National Wildlife Census Report, as well as supporting 169 Communities Conservancies during the Covid-19 Pandemic through the Economic Stimulus Programme. During the year, we also developed regulations that will lead to the establishment of the Wildlife Conservation Trust Fund.

The State Department, with broad support from stakeholders, initiated the process of a comprehensive review of the Wildlife Conservation and Management Act (2013). A draft bill has been developed for further processing and it will be completed in the FY 2022/2023.

Finally, I wish to acknowledge the efforts of Principal Secretaries, Prof. Fred Segor and Ms. Zeinab A. Hussein, Secretary Wildlife, Dr Erustus Kanga and all staff for their unwavering support that led to the sterling performance in the year under review.



.....
HON. PENINAH MALONZA, OGW

CABINET SECRETARY

MINISTRY OF TOURISM, WILDLIFE AND HERITAGE

3. Statement by The Principal Secretary / Accounting Officer

The State Department was allocated **Ksh. 9,765 million** for the Financial Year 2021/2022. Out of which the Recurrent budget is **Ksh. 8,824 million** while **Ksh. 941 million** is development budget. The corresponding total expenditure is **Ksh. 8,660 million** of which **Ksh. 7,818 million** is recurrent expenditure and **Ksh. 842 million** is development expenditure. This represents an overall absorption rate of **89%**.

The table below provides the breakdown of FY 2021/22 budget based on economic classification and programmes.

Table 1: Economic Classification

	Approved Estimates FY 2021/22 in millions	Actual Expenditure FY 2021/22 in millions
Current Expenditure	8,824	7,818
Compensation to employees	130	130
Use of Goods and Services	737	735
Currents Transfers to SAGAS	7,942	6,939
Social Security benefits	7	7
Acquisition of assets	7	7
Capital Expenditure	941	842
Acquisition of non-Financial Assets	223	144
Capital Grants to SAGAs	707	687
Use of goods and services	11	11
Totals	9765	8,660

Key achievements for the State Department for Wildlife

1. Increased response rate to Human-Wildlife Conflicts to 100% of all reported cases.
2. 67 km of fences constructed and 7 km rehabilitated.
3. 24.7 km of access park roads rehabilitated and 2,153 km maintained.

4. Under the Economic Stimulus Programme, 5,500 Community Scouts were recruited who were recruited to support KWS operations while 3,500 Conservancy Rangers were supported in 169 community conservancies.
5. The construction and renovation of youth hostels in Meru, Nakuru, Mombasa and Kisumu under the Wildlife Clubs of Kenya are still ongoing.

Emerging issues and challenges

1. Human-wildlife conflicts and lack of adequate funding for compensation of claims;
2. Bush meat poaching and illegal wildlife trade and trafficking;
3. Land use changes and associated fragmentation, degradation and loss of wildlife corridors and dispersal areas;
4. Climate change effects that have resulted to droughts, wildfires and floods;
5. Spread of invasive species and outbreaks of zoonotic and epizootic diseases;
6. Inadequate enabling legal framework for equitable sharing of the benefits accruing from conservation;
7. Inadequate ranger numbers for conservation activities;
8. Inadequate comprehensive framework for natural resources conservation and management between the National and County Governments;
9. Coastal blue carbon ecosystems, despite their importance, are some of the most threatened ecosystems that need concerted efforts in their sustainable utilization;
10. Inadequate budget provision, revision, cuts and delay in disbursement of appropriated funds;
11. Covid-19 Pandemic negative effects on the tourism visitation, which resulted to decline in revenue generation from conservation related enterprises;
12. Rapid infrastructure development and other competing land uses encroach into environmentally sensitive habitats and protected areas without corresponding biodiversity offsets and hence the need for economic valuation of the natural capital.

Recommendations

1. Establishment of a Human-Wildlife Conflict Compensation Insurance Scheme for wildlife related damages since HWC continue to be a major challenge as human population grows and wildlife spaces shrink;
2. Development of National HWC mitigation and Rapid Response Strategy to fully address the HWC menace;
3. Implementation of the wildlife utilization report to realize wildlife economy as well as promotion of community enterprises and enhance coexistence;
4. Securing critical wildlife corridors and dispersal areas to address the loss of wildlife habitats and ecosystem functions;
5. Wildlife conservation should be made a competitive form of land use by putting in place the necessary regulations, creating awareness among Kenyans and establishing proper monitoring systems;



.....
DR. SUSAN J. KOECH

PRINCIPAL SECRETARY

STATE DEPARTMENT FOR WILDLIFE

4. Statement of Performance Against Predetermined Objectives for FY 2021/2022

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity performance against predetermined objectives.

The key strategic objectives as per the strategic plan for FY 2021- FY 2022 plan is to:

- a)** Improve competitiveness and sustainability of the destination;
- b)** Mobilize funds for the development of tourism and wildlife sector;
- c)** Promote investment in tourism and wildlife sector;
- d)** Maintain and improve habitat and ecosystem integrity;
- e)** Enhance conservation and management of tourism and wildlife resources;
- f)** Promote equitable and sustainable use of tourism and wildlife resources;
- g)** Increase knowledge and information access to support evidence-based decision making;
- h)** Enhance capacity of training institutions and workforce in tourism and wildlife sectors;
- i)** Improve competitive position of Kenya as tourist destination;
- j)** Improve performance of the domestic tourism;
- k)** To Strengthen partnerships and collaborations with stakeholders;
- l)** To increase participation of stakeholders in wildlife and tourism matters; and
- m)** To enhance capacity of the Ministry and its Agencies for quality service delivery.

Progress on the attainment of Strategic Objectives through Performance Contracting

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes. Performance Indicators were identified for reasons of tracking progress and to measure performance:

Below we provide the progress on attaining the stated objectives:

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Policy and Legal Framework	To improve Policy, legal and regulatory framework for wildlife sector	Improved governance in wildlife sector	No. of policies and regulations	Wildlife Management and conservation policy formulated.	Review of the Act ongoing
Conservation and protection of tourism and wildlife resources	To maintain and improve habitat and ecosystem integrity	Identified ecosystems improved and their integrity maintained (vibrant ecosystems)	No. of ecosystems mapped/reviewed	Adequate funding for the Kenya Wildlife service responsible for the conservation and protection of wildlife resources.	Funds remitted in time
Research and Training	To increase knowledge and information access to support evidence-based decision making.	Informed policy decisions	No. of policy interventions	Operationalization of the Wildlife Research and Training Institute ongoing.	WRTI is now fully operational
Collaboration/Partnerships	To strengthen partnerships and collaborations with stakeholders	Effective coordination, collaboration, and synergy	No. of MOUs/ Partnerships developed	The State Department is collaborating with the UNDP on Combating poaching and illegal wildlife Trade.	A zero draft of the Maasai mara & Tsavo management plan is in place.
Organizational capacity	To enhance capacity of the State Department and its Agencies for quality service delivery	Efficient and effective service delivery	Number of officers trained/recruited	Various positions has been advertised by the Public Service Commission for the State Department.	Technical and interns positions filled

5. Environmental and Sustainability Reporting

(a) Sustainability strategy and profile

Wildlife resources are valuable natural endowments that must be sustainably managed for present and future generations. In Kenya, wildlife, and the habitats they occupy constitute an important asset to the country. They serve as critical water catchment areas, biodiversity reservoirs and are central to our tourism industry and its growing contribution to the national gross domestic product (GDP). Wildlife is the bedrock to Kenya's tourism industry which contributes over 10% to the

country's GDP. Over the last two years, the sector has been negatively affected by Covid -19 pandemic leading to decline in revenue collection.

The benefits of our wildlife however transcend these economic values. Our impressive network of protected areas and natural habitats not only supports our wildlife, but also provides an array of ecosystem services and products that are at the center of the livelihoods of Kenyans and the country's sustainable development. Examples of the ecosystem services include watershed protection, provision of clean water, air, sequestration of carbon dioxide, crop pollination, and control of soil erosion.

State Department for Wildlife oversees: National parks (23 terrestrial national parks, 4 marine national parks), National reserves (28 terrestrial national reserves, 6 marine national reserves), National sanctuaries (7) and 169 community and private conservancies.

Our mandate is achieved through supervision and coordination of our implementing agencies i.e KWS and WRTI, and partnership and collaboration with non-state actors.

State Department for Wildlife has initiated the review of National Wildlife Strategy 2030 with the aim of refocusing our objectives in wildlife sector, this has been necessitated by emergence of new realities and a new National Wildlife policy 2020. Additionally, Wildlife Conservation and Management Act of 2013 is under review with the aim of having a robust wildlife law in Kenya. Other activities undertaken in the FY2021/2022 include, but not limited to:

i. Financial sustainability mechanism for conservation initiatives:

Establishment of Wildlife Conservation Trust Fund. This Trust Fund will enhance financial sustainability and resilience of wildlife and tourism sector, providing reliable and long-term resources for National Parks and conservation initiatives outside protected areas. The Government has provided the first contribution of KES 200 million (seed fund) as an indication of its commitment. The Wildlife Conservation Trust Fund Regulations 2021 has been finalized.

ii. Public Private Partnerships in the management of our National Parks:

The State Department for Wildlife has embarked on a Public-Private Partnership project to enhance conservation and increase species numbers. This will reduce the financial burden on the exchequer and will allow the private sector with experience to invest and contribute to the conservation of our national heritage in partnership with government. A first of its kind is the PPP for Meru-Kora National Park. The transaction advisor was engaged, and a feasibility study has been undertaken.

(b) Environmental Performance, Climate Change and mitigation of natural disasters

i. Implementation of the ban on the use of single-use plastic in protected areas

This was a presidential directive effective 5th June 2020 banning single use plastics in protected areas including National Parks, Beaches, Forests and Conservation Areas. to restore wildlife habitat and enhance ecological integrity of protected areas. The State Department for Wildlife through Kenya Wildlife Service is enforcing this presidential directive across all parks and reserves.

ii. Climate change and drought mitigation

Over the last few years, the impacts of climate change have been felt across protected areas, climate change causes drought, diseases and spread of invasive species amongst other conditions.

The State Department for wildlife has started a drought mitigation program through provision and supplementation of water for wildlife in the Tsavo Conservation Area (TCA). This has been accomplished through enhancement of the existing water pans and in areas where the catchment is not good enough the existing water pans have been decommissioned and 12 new ones have been constructed in the first phase of the project. This is done by use of contours to establish the best catchment areas.

Additionally, the State Department for Wildlife undertakes tree planting activities as a climate change mitigation measure, the recent tree planting activities were undertaken in Aberdare National Park and Naivasha where a total of 20,000 trees were planted.

iii. Participation in global and regional Multilateral Environmental Agreement Conferences.

The State Department for Wildlife has participated in global conferences, for instance IUCN, United Nations Framework Convention on Climate Change (UNFCCC – Cop 26) and recently United Nations Environmental Assembly (UNEA 5.2) which took place in March 2022. One of the resolutions was to end plastic pollution, and to come up with an international legally binding instrument. Some of the Challenges faced include:

- Enforcement challenges of the ban on the use of single-use plastics in public beaches.
- Limited resources both in personnel and financial.
- Severe drought in some protected areas e.g Tsavo Conservation Area. This calls for more funding and provision of resources.
- Human Wildlife Conflicts.

(c) Employee welfare

The State Department as guided in Article 10 and Article 232 of the Constitution of Kenya incorporates good governance, integrity transparency and accountability as well as inclusiveness, equality, involvement of people in the process of policy making, fair competition and merit as the basis of appointments and promotions as well as affording adequate and equal opportunities for appointment, training and advancement at all levels of the Public Service. The Human Resource Policies and Procedures Manual for the Public Service (May 2016) through Section B.22 ensures adherence to the 2/3 gender ratio in the civil service staff establishment and also provides for constitution of committees which ensure adherence to the stipulated guidelines related to administration and management of government structures and functions.

A skills Audit and a training needs assessment was conducted to identify skills gap within the State Department which brought forth the need for training officers on various training programmes in a bid to close the skills gap. A sensitization for all the staff was carried out on online staff performance appraisal system and through it, staffs were able to set their individual targets on the online system as well as be able to evaluate the supervisees on their appraisals. The organization also facilitated for staff to attend various training programmes in other institutions such as mentoring and coaching programmes, career guidelines and skills training courses.

The safety and security measures committee was constituted to ensure implementation and adherence to the Occupational Safety and Health Act of 2007 (OSHA). The committee is also working on developing an OSHA workplace policy to be able to promote the requirements on safety measures and procedures in the workplace.

(d) Operational practices

The State Department for Wildlife maintains good business practises by ensuring rotational opportunities given to its prequalified suppliers and ensuring the disadvantaged group (women, youth and PWD) reservation of 30% dedication to total procurement is strictly adhered to.

The State Department treats its own suppliers responsibly by honouring contracts and respecting payment practises by timely payment of goods delivered and services rendered and adhering to contract terms without alteration.

(e) Community Engagements

The State Department collaborates closely with the Kenya Wildlife Service (KWS), Kenya Forest Service (KFS), Wildlife Research and Training Institute (WRTI) and the Wildlife Club of Kenya (WCK) to organize and facilitate community engagements to ensure inclusive and effective participation by communities and landowners living with wildlife. Communities and landowners near parks who coexist with wildlife are invited to take an active role in sustainable wildlife conservation.

The State Department, through tree planting exercise capacity built the communities on the significance of biodiversity, how to build and protect a woodland environment, how to plant a tree and the significant role that trees have played throughout history and their relevance. In addition to learning how to plant trees, communities gained knowledge about the many tree species being planted, tree maintenance and care, pest and disease information, land management, and conservation.

6. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Wildlife is responsible for the preparation and presentation of the State Department for Wildlife's financial statements, which give a true and fair view of the state-of-affairs of the State Department for Wildlife for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes:

- i. Maintaining adequate financial management arrangements 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 State Department for Wildlife,
- iii. Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
- iv. Safeguarding the assets of the State Department for Wildlife.
- v. Selecting and applying appropriate accounting policies, and
- vi. Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Wildlife accepts responsibility for the State Department for Wildlife'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 (IPSAS). The Accounting Officer is of the opinion that the State Department for Wildlife's financial statements give a true and fair view of the state of State Department for Wildlife's transactions during the financial year ended June 30, 2022, and of the State Department for Wildlife's financial position as at that date. The Accounting Officer in charge of the State Department for Wildlife further confirms the completeness of the

accounting records maintained for the State Department for Wildlife, which have been relied upon in the preparation of the State Department for Wildlife's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Wildlife confirms that the State Department for Wildlife has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Wildlife's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the State Department for Wildlife's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department for Wildlife's financial statements were approved and signed by the Accounting Officer on 25/11 2022.



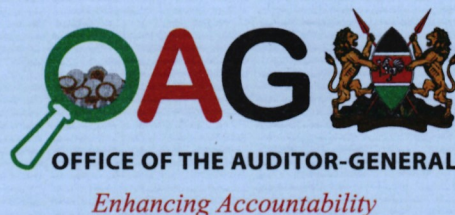
.....
Dr. Susan J. Koech
Principal Secretary



.....
Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 STATE DEPARTMENT FOR WILDLIFE FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 State Department for Wildlife set out on pages 1 to 34, which comprise of the statement of assets and liabilities as at

30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, together with a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Wildlife as at 30 June, 2022, 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 comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.9,764,799,340 and Kshs.8,763,337,148 respectively, resulting to an under-funding of Kshs.1,001,462,192 or 10% of the budget. Similarly, the State Department spent Kshs.8,660,103,614 against an approved budget of Kshs.9,764,799,340 resulting to an under-expenditure of Kshs.1,104,695,726 or 11% of the budget.

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

2. Human Wildlife Conflict Compensation

Annex 1 to the financial statements reflects outstanding balance for pending accounts payable of Kshs.2,715,987,161. This balance includes an amount of Kshs.2,708,390,651 in respect to unpaid human wildlife compensation claims. Although the Department paid claims amounting to Kshs.530,000,000 during the year under review, the cumulative outstanding balance is still growing due to increased human wildlife conflict.

The Management should request for increase in the budget allocation for human wildlife conflict compensation so as to reduce the growing amount of compensation claims.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of ICT Policy and Risk Management Policy

The State Department had not prepared and implemented an ICT policy as a commitment to the process of implementing digital technology. An ICT policy would give guidance on how to ensure confidentiality, integrity and availability of the entity's data. Further, the State Department did not have a risk management policy, contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015.

As a result, it has not been possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable risk exposures as well as determining the data integrity.

In the circumstances, the State Department did not have a framework to identify, assess and control risks.

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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2022

8. Statement of receipts and payments for the year ended 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Proceeds From Foreign Grants	1	0	36,445,838
Exchequer Releases	2	6,034,068,068	8,455,441,820
Transfers from other Government entities	3	199,994,576	0
Other Receipts	4	2,529,274,504	1,019,202,421
Total Receipts		8,763,337,148	9,511,090,079
Payments			
Compensation Of Employees	5	130,253,838	115,220,952
Use Of Goods and Services	6	746,137,032	681,721,895
Transfers To Other Government Entities	7	7,625,274,504	8,701,550,984
Social Security Benefits	8	6,689,273	
Acquisition Of Assets	9	151,748,967	11,224,275
Total Payments		8,660,103,614	9,509,718,105
Surplus		103,233,534	1,371,974

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Wildlife financial statements were approved on 25/11/2022 2022 and signed by:



Dr. Susan J. Koech
Principal Secretary



Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022

9. Statement of assets and liabilities as at 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	10	115,601,313	2,323,964
Total cash and cash equivalent		115,601,313	2,323,964
Imprests and advances	11	48,730	97,543
Total financial assets		115,650,043	2,421,507
Financial liabilities			
Third party deposits and retention monies	12	(12,318,966)	(512,305)
Net financial assets		103,331,077	1,909,202
Represented by			
Fund balance b/fwd.	13	1,909,201	1,375,077
Prior year adjustment	14	(1,811,658)	(837,850)
Surplus for the year		103,233,534	1,371,974
Net financial position		103,331,077	1,909,202

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Wildlife financial statements were approved on

25/11/ 2022 and signed by:



Dr. Susan J. Koech
Principal Secretary



Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

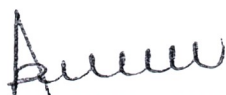
10. Statement of cash flows for the year ended 30th June 2022

Description	Notes	2021-2022 Kshs	2020 -2021 Kshs
Receipts for Operating Income			
Proceeds from foreign grants – Direct Payments	1	0	36,445,838
Exchequer releases	2	6,034,068,068	8,455,441,820
Transfers from other Government entities	4	199,994,576	0
Other receipts	4	2,529,274,504	1,019,202,421
Payments For Operating Expenses			
Compensation of employees	5	130,253,838	115,220,952
Use of goods and services	6	746,137,032	681,721,895
Transfers to other government units	7	7,625,274,504	8,701,550,984
Social security benefits	8	6,689,273	0
Adjusted For:			
Adjustments during the year			-837,850
Decrease/(Increase) in accounts receivable	15	48,813	-67,543
Decrease/(Increase) in accounts payables			-156,841
Increase/(Decrease) in deposits and retention	16	11,806,661	0
Prior year adjustments	14	(1,811,658)	0
Net Cash Flow from Operating Activities		265,026,317	11,534,016
Cash flow From Investing Activities			
Acquisition of assets	9	(151,748,967)	-11,224,275
Net Cash Flows from Investing Activities		(151,748,967)	-11,224,275
Cash flow From Borrowing Activities			
Net increase in cash and cash equivalent		113,277,349	309,741
Cash & Cash Equivalent at Start of The Year	10A	2,323,964	2,014,223
Cash & Cash Equivalent at End of The Year	10A	115,601,313	2,323,964

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Wildlife financial statements were approved on

25/11/

2022 and signed by:



Dr. Susan J. Koech
Principal Secretary



Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

11. Statement of Comparison of budget and Actual Amounts for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Exchequer releases	4,967,036,887	2,064,767,877	7,031,804,764	6,034,068,068	997,736,696	86
Other receipts	3,218,776,887	(685,776,887)	2,533,000,000	2,529,274,504	3,725,496	99
Transfers from other Government Entities	199,994,576		199,994,576	199,994,576	0	100
Total Receipts	8,385,808,350	1,378,990,990	9,764,799,340	8,763,337,148	1,001,462,192	90
Payments						
Compensation of employees	135,000,000	(4,739,273)	130,260,727	130,253,838	6,889	99
Use of goods and services	761,499,361	(12,810,974)	748,688,387	746,137,032	2,551,355	99
Social Security Benefits	0	6,689,273	6,689,273	6,689,273	0	100
Transfers to other government entities	7,254,776,887	1,394,223,113	8,649,000,000	7,625,274,504	1,023,725,496	88
Acquisition of assets	234,532,102	(4,371,149)	230,160,953	151,748,967	78,411,986	67
Total Payments	8,385,808,350	1,378,990,990	9,764,799,340	8,660,103,614	1,104,695,726	
Surplus				103,233,534	(103,233,534)	

(a) Final budget is adjusted for UNDP IWT budget of kshs 78,810,000 and the actual on comparable basis is adjusted for UNDP IWT actual expenditure of Kshs 36,380,814 and Kshs 20,000,000 direct payments done on behalf of the project. The Project is self-reporting.

(b) Included in the other receipts is Money received from Tourism Promotion fund of Kshs 199,994,576 which was received on 19th April 22 for construction of water pans and small dams in Tsavo Conservancy. Due to procurement processes and the period of construction of the projects was able to absorb only 122,652,107 as at 30th June 2022 but it will be able to absorb the balances in the financial year 2022/2023

(c) **Variance analysis:** The under expenditure on transfer to government entities is due to additional budget under supplementary II to KWS of 1 billion not funded

(d) **Reallocations within the year:** During the year there was no reallocations, all adjustments were due to supplementary I and II

The State Department for Wildlife financial statements were approved on 25/11/ 2022 and signed by:


.....

Dr. Susan J. Koech
Principal Secretary


.....

Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

*State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022*

11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	4,393,036,887	1,897,767,877	6,290,804,764	5,312,566,125	978,238,639	84
Other receipts	3,218,776,887	(685,776,887)	2,533,000,000	2,529,274,504	3,725,496	99
Total Receipts	7,611,813,774	1,211,990,990	8,823,804,764	7,841,840,629	981,964,135	88
Payments						
Compensation of employees	135,000,000	(4,739,273)	130,260,727	130,253,838	6,889	99
Use of goods and services	742,499,361	(5,233,979)	737,265,382	735,004,426	2,260,956	99
Transfers to other Government entity	6,714,776,887	1,227,423,113	7,942,200,000	6,938,474,504	1,003,725,496	87
Social Security Benefits	0	6,689,273	6,689,273	6,689,273	0	100
Acquisition of assets	19,537,526	(12,148,144)	7,389,382	7,245,402	143,980	99
Total Payments	7,611,813,774	1,211,990,990	8,823,804,764	7,817,667,443	1,006,137,321	88
Surplus				24,173,186	(24,173,186)	

(a) **Variance analysis:** The under expenditure on transfer to government entities is due to additional budget under supplementary II to KWS of 1 billion not funded

(b) **Reallocations within the year:** During the year there was no reallocations, all adjustments were due to supplementary I and II.

The State Department for Wildlife financial statements were approved on 25/11/2022 and signed by:


.....

Dr. Susan J. Koech

Principal Secretary


.....

Benson M. Kinyua

Head Accounts Unit

ICPAK M/No 7782

11 (b) Summary Statement of Appropriation: Development for FY2021/22

Receipt/Expense 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 %
Receipts						
Exchequer releases	574,000,000	167,000,000	741,000,000	721,501,943	19,498,057	97
Transfers from other Government Entities	199,994,576		199,994,576	199,994,576	0	100
Total Receipts	773,994,576	167,000,000	940,994,576	921,496,519	19,498,057	98
Payments						
Use of goods and Services	19,000,000	(7,576,995)	11,423,005	11,132,605	290,400	97
Transfer to Other Government Units	540,000,000	166,800,000	706,800,000	686,800,000	20,000,000	97
Acquisition of Assets	214,994,576	7,776,995	222,771,571	144,503,565	78,268,006	65
Total Payments	773,994,576	167,000,000	940,994,576	842,436,170	98,558,406	90
Surplus/Deficit				79,060,349	(79,060,349)	

(a) Final budget is adjusted for UNDP IWT Project budget of kshs 78,810,000 and the actual on comparable basis is adjusted for UNDP IWT actual expenditure of Kshs 36,380,814 and kshs 20,000,000 direct payments done on behalf of the project. The Project is self-reporting.

(b) Included in the other receipts is Money received from Tourism Promotion fund of Kshs 199,994,576 which was received on 19th April 22 for construction of water pans and small dams in Tsavo Conservancy. Due to procurement processes and the period of construction of the projects was able to absorb only 122,652,107 as at 30th June 2022 but it will be able to absorb the balances in the financial year 2022/2023

The State Department for Wildlife financial statements were approved on 25/11/2022 and signed by:

.....

Dr. Susan J. Koech
Principal Secretary

.....

Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

Programme/Sub-programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	2022			2022	
	Kshs			Kshs	Kshs
Programme 1. Wildlife Conservation and Management	9,687,456,871			8,660,103,614	1,104,695,726
Sub-programme 1. Wildlife Security, Conservation and Management	9,393,354,123	No. of ecosystems mapped/reviewed	Identified ecosystems improved and their integrity maintained (vibrant ecosystems)	8,290,918,045	1,102,436,078
		No. of MOUs/ Partnerships developed	A zero draft of the Maasai Mara and Tsavo Management plan is in place		
		No. of policies and regulations	Wildlife Management and conservation policy formulated		
Sub-programme 2. Wildlife Research and Training	150,000,000	No. of policy interventions	Operationalization of the wildlife Research Training institute ongoing	149,985,053	14,947
Sub-programme 3. Administrative Services	221,445,217	Number of officers trained/recruited	Various positions has been advertised by the Public service Commission for the State Department	219,200,516	2,244,701
Total	9,687,456,871			8,660,103,614	1,104,695,726

Sub Programme 1 Final budget is adjusted for UNDP IWT Project budget of Kshs 78,810,000 and the actual on comparable basis is adjusted for UNDP IWT actual expenditure of Kshs 36,380,814 and Kshs 20,000,000 direct payments done on behalf of the project. The Project is self-reporting.

12. Notes to the Financial Statement

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (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.

2. Reporting Entity

The financial statements are for the State Department for wildlife. The financial statements are for the State Department for Wildlife as specified under Section 81 of the PFM Act 2012 and also does not comprise of the following development project implemented by the State Department for Wildlife.

- i. UNDP-IWT Project

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by State Department for Wildlife for all the years presented.

a) Recognition of Receipts

The State Department for Wildlife recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Entity.

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Other receipts

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

b) Recognition of payments

The State Department for Wildlife recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Wildlife.

i) Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

ii) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, 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 are paid for.

iv) Principal on borrowing

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 2 to the financial statements.

vi) In-kind contributions

In-kind contributions are donations that are made to the State Department for Wildlife 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 State Department for Wildlife 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.

vii) Third Party Payments

Included in the receipts and payments, are payments made on its behalf 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 in the statement of receipts and payments as proceeds from foreign borrowings.

c) 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.

A bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annex 7 to the financial statements.

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 party deposits. As at 30th June 2022, this amounted to Kshs 608,612 compared to Kshs 512,305 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

d) 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 are 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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of

obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were 2 supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government 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-State Department for Wildlife transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department for Wildlife and another State Department for Wildlife are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) 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 State Department for Wildlife; 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, The State Department for Wildlife 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. Note 17.3 and Annex 5 of this financial statement is a register of the contingent liabilities in the year.

1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2021-2022	2020-2021
				Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)					
UNDP		Direct Payments		0	36,445,838
Total				0	36,445,838

(Direct payments of Kshs 20,000,000 accounted by UNDP IWT Project)

2 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	955,030,880	3,012,136,403
Total Exchequer releases for quarter 2	1,600,587,975	405,951,914
Total Exchequer releases for quarter 3	1,336,975,570	849,294,651
Total Exchequer releases for quarter 4	2,141,473,643	4,188,058,852
Total	6,034,068,068	8,455,441,820

Exchequer receipts is adjusted for UNDP IWT Project exchequer of Kshs 38,146,292. The Project is self-reporting.

3 Transfers from other Government entities

Description	Recurrent	Development	Total	2021/22
	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities				
Tourism Promotion Fund		199,994,576	199,994,576	199,994,576
TOTAL		199,994,576	199,994,576	199,994,576

4 Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Administrative Fees and Charges - AIA Collected by:		
Kenya Wildlife Service	2,398,270,000	1,007,693,886
Wildlife Clubs of Kenya	13,019,451	11,508,535
Wildlife Research and Training Institute	117,985,053	
Total	2,529,274,504	1,019,202,421

Other receipts received from KWS, WCK and WRTI are AIA received and accounted by the entities which are self-reporting.

5 Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	88,417,978	73,609,568
Basic wages of temporary employees	971,804	900,000
Personal allowances paid as part of salary	40,864,056	40,711,384
Total	130,253,838	115,220,952

For basic wages for temporary employees for 2021/2022 is adjusted for UNDP IWT project expenditure of Kshs 11,968,499. The Project is self-reporting

6 Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Communication, supplies and services	1,577,767	1,543,918
Domestic travel and subsistence	28,616,816	5,818,345
Foreign travel and subsistence	2,660,524	961,094
Printing, advertising and information supplies & services	456,200	165,984
Rentals of produced assets	57,523,998	56,475,100
Training expenses	8,155,250	2,164,256
Hospitality supplies and services	4,482,382	2,543,845
Specialized materials and services	12,179,641	1,709,325
Office and general supplies and services	1,640,178	1,212,925
Fuel Oil and Lubricants	4,122,669	5,154,359
Other operating expenses	622,070,727	602,070,870
Routine maintenance – vehicles and other transport eq	1,922,000	1,658,578
Routine maintenance – other assets	728,880	243,300
Total	746,137,032	681,721,895

Use of goods is adjusted for UNDP IWT Project use of goods expenditure of Kshs 17,285,143. The Project is self-reporting.

7 a: Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	6,938,474,504	8,248,757,816
Capital grants to government agencies and other level of govt	686,800,000	452,793,168
Total	7,625,274,504	8,701,550,984

b: Transfers to self – reporting entities in the year

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent Kshs	Development Kshs	Total Kshs	2020-2021 Kshs
Transfers to SAGAs and SCs				
Kenya Wildlife Service	6,746,470,000	671,800,000	7,418,270,000	3,353,331,300
Wildlife Clubs of Kenya	42,019,451	15,000,000	57,019,451	49,000,000
Wildlife Research and training institute	149,985,053	0	149,985,053	0
Total	6,938,474,504	686,800,000	7,625,274,504	3,402,331,300

The recurrent transfer to KWS compose of AIA collected and spent at source of Kshs. 2,398,270,000

The recurrent transfer to WCK compose of AIA collected and spent at source of Kshs. 13,019,451

The recurrent transfer to Wildlife Research and Training Institute consists of AIA collected and spent at source of Kshs. 117,985,053

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.

8 Social Security Benefits

	2021-2022 Kshs	2020-2021 Kshs
Government pension and retirement benefits	6,689,273	00
Total	6,689,273	00

This is gratuity made to Principal Secretary Prof. Fred Segor, CBS

State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022

9 Acquisition of Assets

Non -Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Refurbishment of Buildings	14,274,464	0
Overhaul of Vehicles and other Transport Equipment	431,726	227,995
Purchase of Household Furniture and Institutional Equipment	279,652	206,400
Purchase of Office Furniture and General Equipment	3,972,278	701,690
Purchase of Specialized Plant, Equipment and Machinery	1,410,098	88,190
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,151,648	10,000,000
Rehabilitation of Civil Works	576,995	0
Purchase of Specialized Plant	6,999,999	0
Construction and civil works(Tsavo wildlife Water Project)	122,652,107	
Total	151,748,967	11,224,275

Non-Financial assets is adjusted for Kshs 7,127,172 being assets bought and accounted by UNDP IWT project. The Project is self-reporting.

10 Cash and Bank Accounts

10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2021-2022 Kshs	2020-2021 Kshs
State Department for Wildlife A/c No. 1000395559	Kshs	Recurrent	0	24,221,998	1,811,658
State Department for Wildlife A/c No. 1000395648	Kshs	Development	0	1,717,880	0
State Department for Wildlife A/c No. 1000395702	Kshs	Deposit	0	12,318,966	512,305
Tsavo wildlife water project 1000547243		Project		77,342,469	
Total			0	115,601,313	2,323,964

UNDP-IWT Project bank Balance as 30th June 2022 is Kshs 1,765,478.

State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022

11 : Imprests and Advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests		0
Salary advances	48,730	97,543
Total	48,730	97,543

12 Third party deposits and retention

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Retention	12,318,966	512,305
Total	12,318,966	512,305

The total contractors' deposits held by the state department as 30th June 2022 is Kshs 12,318,966 as indicated in Annex 6.

13 . Fund Balance Brought Forward

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Opening Bank Balance	2,323,964	2,014,223
Accounts Receivables	0	(67,698)
Salary Advance	97,543	30,000
Accounts Payables	(512,305)	(601,348)
Total	1,909,202	1,375,077

14 Prior Year Adjustments

	Balance b/f	Adjustments	Adjusted **
	FY 2020/2021 as per	during the year	Balance b/f
	audited financial	relating to prior	FY 2020/2021
	statements	periods	
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	1,811,658	1,811,658	0
	1,811,658	1,811,658	0

State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022

Kshs 1,811,658 is unspent bank balances as at 30th June 2021 which were recovered by The National Treasury on 23rd July 2021 and adjusted by a journal.

15 (Increase)/ Decrease in Advances and Imprests

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	97,543	30,000
Receivables As At 30 th June (B)	48,730	97,543
(Increase)/ Decrease in Receivables (C=(B-A))	48,813	(67,543)

16 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July	512,305	669,146
Payables As At 30 th June	12,318,966	512,305
Increase/ (Decrease) In Payables	11,806,661	(156,841)

17 Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department for Wildlife

- i) Key management personnel
 - Cabinet Secretary
 - Principal Secretary
- ii) Other Ministries Departments and Agencies and Development Projects;
 - Tourism Promotion fund
 - NSSF
 - UNDP-IWT project
- iii) State Corporations and Semi-Autonomous Government Agencies.
 - Kenya Wildlife Service
 - Wildlife Club of Kenya
 - Wildlife Research and Training Institute

18 Other Important Disclosures

18.1 Related party transactions:

Description	2021-2022 Kshs	2020-2021 Kshs
Key Management Compensation	24,365,116	0
Transfers to Related Parties	0	0
Transfers to SCs and SAGAs	7,625,274,504	7,645,722,725
Transfers to Development Project	36,380,814	0
Total Transfers to Related Parties	7,686,020,434	7,645,722,725
Rent paid to Govt. Agencies (NSSF)	56,799,999	0
Training Fees paid to Govt Agencies		0
Conference Facilities hired from Govt. Agencies (WRTI)	1,061,400	0
Total Goods and Services paid to Govt. Agencies	57,861,399	0
Transfers from Related Parties		
Transfers from the Exchequer	6,034,068,068	8,455,441,820
Transfers from other MDAs (Tourism Promotion Fund)	199,994,576	0
Total Transfers from Related Parties	6,234,062,644	8,455,441,820

18.2: Pending Accounts Payable (See Annex 1)

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021/2022 Kshs
Human Wildlife Conflict	3,238,390,651	00	530,000,000	2,708,390,651
Supply of Services	0	7,596,510	0	7,596,510
Total	3,238,390,651	7,596,510	530,000,000	2,715,987,161

The pending bills will be prioritized for payment in the financial year 2022/2023 as per Treasury circular on payment of pending bills.

18.3 Contingent Liabilities

Contingent liabilities	2021-2022 Kshs	2020-2021 Kshs
Court cases against the State Department for Wildlife	10,180,000	0
Total	10,180,000	0

18.4 Progress on follow up of Prior Years Auditor-General's recommendations

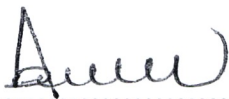
The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1571	Unsupported Purchase of Certified Seeds Note 7 to the financial statements for the year ended 30 June 2021 reflects acquisition of assets totaling Kshs.11,224,275. Out of these, an amount totaling Kshs.10,000,000 was in respect to purchase of certified seeds. These funds were transferred to Kenya Wildlife Services for purchase of certified seeds; however, Kenya Wildlife Services did not provide returns showing how the funds were utilized. Consequently, the validity and completeness of the expenditure of Kshs.10,000,000 for purchase of tree seedlings for the year ended 30 June 2021 could not be confirmed.	AIE returns from KWS on Kshs 10,00,000 AIE for tree planting provided for Audit review	Not resolved	2022/2023
1572	Unverifiable Assets As previously reported, Annex 1 to the financial statements reflects a fixed assets balance of Kshs. 35,583,579 with an amount of overhaul of vehicles and other transport equipment of Kshs.1,514,005. However, the balance of motor vehicles differs with the amount of Kshs.107,904,964 reflected in the fixed assets register schedule. In addition, the schedule of fixed assets includes a list of	The State Department will update the fixed asset to reflect the expenditure on overhaul of vehicles The state department is making a follow up with NTSA for the remaining 4 vehicle logbooks	Not Resolved	2022/2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	seventeen (17) motor vehicles inherited from the defunct Ministry of Regional Development and Ministry of Environment and Natural Resources. However, the State Department did not have logbooks for twelve (12) vehicles, while logbooks for the other five (5) vehicles are in the names of other entities and had not been transferred to the State Department's name. As a result, it was not possible to confirm the value of assets owned by the State Department.			
1573	Budgetary Control and Performance The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.9,755,015,954 and Kshs.9,511,090,079 respectively resulting to an under-funding of Kshs.243,925,875 or 3% of the budget. Similarly, the State Department spent Kshs.9,509,718,105 against an approved budget of Kshs.9,755,015,954 resulting to an under-expenditure of Kshs.245,297,848 or 3% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the stakeholders.	The management in liaison with the National Treasury have put up measures in place to ensure that all the budgeted activities are implemented, and budgeted funds fully absorbed.	Not resolved	FY 2022/2023
1574	Non-Adherence to a Third Rule of Basic Pay	This was occasioned by various deductions effected as imprest recovery and	Not resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	As disclosed in Note 4 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employee balance of Kshs.115,220,952. Included in this amount, is basic salaries to permanent employees of amounting to Kshs.73,609,568. However, a sample review of the payroll for the year ended 30 June, 2021 revealed that net pay for eleven (11) employees was less than a third of their corresponding basic pay. This is contrary to Section 19(3) of the Employment Act, 2007. Consequently, Management was in breach of the law.	some allowances were not captured during ministerial transfer. The state Department has put measures in place to ensure that a third rule of basic pay is adhered to at all times.		
1575	Lack of ICT Policy and Risk Management Policy Further, the State Department had not prepared and implemented an ICT policy as a commitment to the process of implementing digital technology. An ICT policy would give guidance on how to ensure confidentiality, integrity and availability of the entity's data. Further, the State Department did not have a risk management policy, Contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015. Failure to develop a risk policy means that the State Department did not have a framework for management of risk and hence it was not possible to identify, assess and control	The State Department is in the process of developing ICT policy and Risk Management policy. The necessary committees have been appointed to make sure the exercise is completed within the financial year 2022/2023	Not Resolved	2022/2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	risk. As a result, it has not been possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable risk exposures as well as determining the data integrity.			



Dr. Susan J. Koech
Principal Secretary



Benson M. Kinyua
Head Accounts Unit
ICPAK M/No 7782

13. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	A	B	C	d=a-c		
Human wildlife conflict Compensation	4,760,001,651	0	2,051,611,000	2,708,390,651	3,238,390,651	The human wildlife compensation claims incidences are being reported everyday increasing the cost of compensation
Sub-Total	4,760,001,651	0	2,051,611,000	2,708,390,651	3,238,390,651	
Supply of services						
1. Travel Lounge	4,713,070	2021/2022	0	4,713,070	0	The bill was not paid due to budget cuts
2. Polly Fly Tours	1,760,900	2021/2022	0	1,760,900	0	The bill was not paid due to budget cuts
3. Brogibro	104,100	2021/2022	0	104,100	0	The bill was not paid due to budget cuts
4. Rawil Tours	294,600	2021/2022	0	294,600	0	The bill was not paid due to budget cuts
5. Wildlife Research and Training Institute	723,840	2021/2022	0	723,840	0	The bill was not paid due to budget cuts
Sub-Total	7,596,510		0	7,596,510	0	
Grand Total	4,767,598,161		2,051,611,000	2,715,987,161	3,238,390,651	

*State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022*

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Refurbishment of Buildings	7,173,124	14,274,464	0	0	21,447,588
Overhaul of vehicles and other transport equipment	1,514,005	431,726	0	0	1,945,731
Purchase of household furniture and institutional equipment	1,922,550	279,652	0	0	2,202,202
Purchase of office furniture and general equipment	14,385,710	3,972,278	0	0	18,357,988
Purchase of specialised plant, equipment and machinery	588,190	1,410,098	0	0	1,998,288
Purchase of certified seeds, breeding stock and live animals	10,000,000	1,151,648	0	0	11,151,648
Rehabilitation of civil works	0	576,995	0	0	576,995
Purchase of specialized plant	0	6,999,999	0	0	6,999,999
Construction and civil works (Tsavo wildlife water project)		122,652,107			122,652,107
Total	35,583,579	151,748,967	0	0	187,332,546

Annex 3 – List of Projects implemented by State Department for Wildlife

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Combating Poaching & Illegal Wildlife Trafficking int, Approach (IWT)	The project aims to support and enhance the country's capacity to address issues of poaching and illegal wildlife trafficking in two projects areas: the Maasai Mara and Tsavo ecosystems, via a highly coordinated approach within and between wildlife management and law enforcement authorities, as well as wildlife conservancies established by local communities	Zeinab A. Hussein	No

*State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022*

Annex 4 – List of SCs, Sagas and Public Funds Under State Department for Wildlife

Ref	SC, SAGA, or Public Fund's name	Principal activity of State Department for Wildlife	Accounting Officer	Amount transferred during the year	Inter- State Department for Wildlife reconciliations done? (yes/no)
1	Kenya Wildlife Service	KWS is mandated among others, to conserve and manage national parks, wildlife conservation areas, and sanctuaries under its jurisdiction and to provide security for wildlife and visitors in national parks, wildlife conservation areas and sanctuaries	Brig. (Rtd) John M. Waweru, EBS	5,020,000,000	Yes
2	Wildlife Clubs of Kenya	Wildlife Clubs of Kenya (WCK) is a charitable, Non-Governmental Organisation formed in 1968. It is a youth conservation education organisation supported by the Government of Kenya through the Ministry of Tourism and Wildlife. WCK plays a significant role in conservation education, tourism training and domestic tourism	Dr. Margaret Orieno	44,000,000	Yes

Annual Report and Financial Statements for the year ended 30th June 2022

3	Wildlife Research and Training Institute	The institute was opened in 1985 as Naivasha Wildlife and Fisheries Training Institute to offer in-service training institute for the then departments of wildlife and fisheries under the Ministry of tourism and wildlife.	Dr Patrick Omondi	32,000,000	Yes
	TOTAL			5,096,000,000	

*State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2022*

Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment
1	Human wildlife compensation claim	Peninah Muthoni	Kshs	5,000,000	2022/2023
2	Human wildlife compensation claim	Magdalene Warjiru Mugwe	Kshs	5,000,000	2022/2023
3	Human wildlife compensation claim	Lucy Muthoni Muchini	Kshs	180,000	2022/2023

Annex 6. RETENTION MONIES ANALYSIS FOR THE STATE DEPARTMENT FOR WILDLIFE FINANCIAL YEAR 2021-2022

No.	Name of Contractor	Total Amount Paid	Retention Amount	Remarks
1	Graceful Ventures Limited	20,858,860	2,085,886	Tsavo Wildlife Water Project
2	Drillwell Limited	21,525,762	2,152,576	Tsavo Wildlife Water Project
3	Danline Enterprise Limited	17,072,420	1,707,242	Tsavo Wildlife Water Project
4	Chuka General Construction Company Limited	12,310,270	1,231,027	Tsavo Wildlife Water Project
5	Graceful Ventures Limited	18,184,980	1,818,498	Tsavo Wildlife Water Project
6	Zanzam Construction Company Limited	17,308,700	1,730,870	Tsavo Wildlife Water Project
7	Chuka General Construction Company Limited	9,842,545	984,255	Tsavo Wildlife Water Project
8	Widebytes Solutions Limited	6,086,124	608,612	Tsavo Wildlife Water Project
		123,189,661	12,318,966	Headquarters

Annex 7- Register of bank accounts

S/no	Account Name	Account No	Bank/ Branch
1	Recurrent - State Dept for Wildlife	1000395559	Central Bank Headquarters
2	Development - State Dept for Wildlife	1000395648	Central Bank Headquarters
3	Deposit - State Dept for Wildlife	1000395702	Central Bank Headquarters
4	UNDP Combating Illegal Wildlife Trade	1000506539	Central Bank Headquarters
5	Tsavo Wildlife Water Project	1000547243	Central Bank Headquarters

Annex 8- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

- Appendix 1
- i) Confirmation of Grants – Kenya Wildlife Services
 - ii) Confirmation of Grants – Wildlife Research and Training Institute
 - iii) Confirmation of Grants – Wildlife Clubs of Kenya

- Appendix 2
- Certificate of Balances

- Appendix 3
- i) Board of Survey Report – Recurrent
 - ii) Board of Survey Report - Development
 - iii) Board of Survey Report - Deposit
 - iv) Board of Survey Report – UNDP Combating Illegal Wildlife Trade
 - v) Board of Survey Report – Tsavo Wildlife Water Project

- Appendix 4
- i) Cash Book Extracts – Recurrent
 - ii) Cash Book Extracts - Development
 - iii) Cash Book Extracts - Deposit
 - iv) Cash Book Extracts – UNDP Combating Illegal Wildlife Trade
 - v) Cash Book Extracts – Tsavo Wildlife Water Project



Trial Balance Comparison Report

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1320200 Grants from International Organizations - Direct Payments AIA	0.00	20,000,000.00	0.00	36,445,838.00
1320000 Grants from International Organizations	0.00	20,000,000.00	0.00	36,445,838.00
1420200 Administrative Fees and Charges	0.00	0.00	0.00	1,019,202,421.00
1420300 Administrative Fees and Charges collected as AIA	0.00	2,529,274,504.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	2,529,274,504.00	0.00	1,019,202,421.00
2110100 Basic Salaries - Permanent Employees	88,417,977.70	0.00	73,609,567.80	0.00
2110200 Basic Wages - Temporary Employees	12,940,303.45	0.00	900,000.00	0.00
2110300 Personal Allowances paid as part of Salary	40,864,055.90	0.00	40,711,383.85	0.00
2110000 Wages and Salary Contributions	142,222,337.05	0.00	115,220,951.65	0.00
2210200 Communication, Supplies and Services	1,577,766.90	0.00	1,543,917.95	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	25,736,374.00	0.00	5,818,345.20	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	2,640,924.00	0.00	961,094.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	1,413,810.00	0.00	165,983.75	0.00
2210600 Rentals of Produced Assets	57,523,997.50	0.00	56,475,100.40	0.00
2210700 Training Expenses	8,155,249.95	0.00	2,164,256.25	0.00
2210800 Hospitality Supplies and Servi	5,582,482.00	0.00	2,543,845.00	0.00
2210900 Insurance Costs	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	12,199,241.35	0.00	1,709,325.00	0.00
2211100 Office and General Supplies and Services	2,440,128.40	0.00	1,212,925.00	0.00
2211200 Fuel Oil and Lubricants	7,122,668.70	0.00	5,154,359.30	0.00
2211300 Other Operating Expenses	625,550,059.60	0.00	601,982,669.65	0.00
2210000 Goods and Services	749,942,702.40	0.00	679,731,821.50	0.00
2220100 Routine Maintenance - Vehicles	3,921,240.00	0.00	1,658,573.10	0.00
2220200 Routine Maintenance - Other Assets	728,880.40	0.00	243,300.00	0.00
2220000 Routine Maintenance	4,650,120.40	0.00	1,901,873.10	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	6,938,474,504.00	0.00	8,248,757,816.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	686,800,000.00	0.00	452,793,168.00	0.00
2630000 Grants & Transfer To Other Govt. Units	7,625,274,504.00	0.00	8,701,550,984.00	0.00
2640500 Other Capital Grants and Trans	20,000,000.00	0.00	0.00	0.00
2640000 Other Transfers and Emergency Relief	20,000,000.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	6,689,273.00	0.00	0.00	0.00
2710000 Social Security Benefits	6,689,273.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	14,274,464.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	431,726.00	0.00	227,994.90	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	4,279,652.00	0.00	206,400.00	0.00
3111000 Purchase of Office Furniture and General Equipment	7,099,449.70	0.00	701,690.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,410,098.30	0.00	88,190.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	9,981,000.00	0.00	10,000,000.00	0.00
311500 Rehabilitation of Civil Works	576,995.00	0.00	0.00	0.00
312200 Purchase of Specialised Plant	6,999,999.20	0.00	0.00	0.00
310000 Acquisition of Fixed Capital Assets	45,053,384.20	0.00	11,224,274.90	0.00
6530100 Recurrent Bank Accounts	24,221,998.20	0.00	1,811,658.35	0.00
6530000 Recurrent Bank Accounts	24,221,998.20	0.00	1,811,658.35	0.00
540100 Development Bank Accounts	3,483,358.10	0.00	0.20	0.00
540000 Development Bank Accounts	3,483,358.10	0.00	0.20	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
6550100 Deposit Bank Accounts	12,318,966.10	0.00	512,305.40	0.00
6550000 Deposit Bank Account	12,318,966.10	0.00	512,305.40	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6590200 Foreign Cash Holdings	0.00	0.00	0.00	0.00
6590000 Foreign Currency and Foreign D	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	48,730.00	0.00	97,543.00	0.00
6710000 Domestic Debtors & Advances	48,730.00	0.00	97,543.00	0.00
6720100 Debtors & Advances - Governmen	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	12,318,966.10	0.00	512,305.40
7320000 Other Liabilities	0.00	12,318,966.10	0.00	512,305.40
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	6,504,978.40	21,844,684,440.25	4,693,319.85	15,772,470,079.90
9910000 Provisions	6,504,978.40	21,844,684,440.25	4,693,319.85	15,772,470,079.90
9999900	15,765,867,558.50	0.00	7,311,885,912.35	0.00
9990000 Opening Balance Reserves	15,765,867,558.50	0.00	7,311,885,912.35	0.00
Total	24,406,277,910.35	24,406,277,910.35	16,828,630,644.30	16,828,630,644.30

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

UNDP KENYA COMBATING ILLEGAL WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000506539

Balance as per bank certificate

1,765,478.30

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

1,765,478.30

Reconciled by: K. Feyo Signature: [Signature] Date: 18/7/2022Reviewed by: Mrs. Chemisor Signature: [Signature] Date: 18/7/2022Approved by: Benson M. Kipat Signature: [Signature] Date: 18/7/2022

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

UNDP KENYA COMBATING ILLEGAL WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000506539

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

TSAVO WILDLIFE WATER PROJECT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000547243

Balance as per bank certificate

77,342,469.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

77,342,469.00

Reconciled by: K. Pogo Signature: [Signature] Date: 18/7/2022Reviewed by: T. W. Chemurori Signature: [Signature] Date: 18/7/2022Approved by: [Signature] Signature: [Signature] Date: 18/7/2022

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

TSAVO WILDLIFE WATER PROJECT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000547243

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

DEP-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395702

Balance as per bank certificate

12,318,966.10

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

12,318,966.10

Reconciled by: K. foga Signature: [Signature] Date: 18/7/2022Reviewed by: T. Gus Chemurui Signature: [Signature] Date: 18/7/2022Approved by: Benson M. Kiprotich Signature: [Signature] Date: 18/7/2022

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

DEP-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395702

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

DEV-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395648

Balance as per bank certificate

1,717,879.80

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

1,717,879.80

Reconciled by: R. Fegor Signature: [Signature] Date: 18/7/2022Reviewed by: Titus Chemaboi Signature: [Signature] Date: 18/7/2022Approved by: Benson M. Kiprotich Signature: [Signature] Date: 18/7/2022

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

DEV-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395648

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
			Total :

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total :		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total :		

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

REC-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395559

Balance as per bank certificate

24,221,998.20

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

24,221,998.20

Reconciled by: K. Tego Signature: [Signature] Date: 18/7/2022Reviewed by: Trus Chemurrol Signature: [Signature] Date: 18/7/2022Approved by: Benson M. Kimani Signature: [Signature] Date: 18/7/2022

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 12-JUL-22

REC-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395559

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total :
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
			Total :
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
			Total :
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
			Total :



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1203-1203 State Department for Wildlife

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	20,000,000.00	36,445,838.00
Exchequer releases	4	6,072,214,360.35	8,455,441,820.20
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	2,529,274,504.00	1,019,202,421.00
TOTAL RECEIPTS		8,621,488,864.35	9,511,090,079.20
PAYMENTS			
Compensation of Employees	12	142,222,337.05	115,220,951.65
Use of goods and Services	13	754,592,822.80	681,633,694.60
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,645,274,504.00	8,701,550,984.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	6,689,273.00	0.00
Acquisition of Assets	18	45,053,384.20	11,224,274.90
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,593,832,321.05	9,509,629,905.15
SURPLUS/DEFICIT		27,656,543.30	1,460,174.05

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	40,024,322.40	2,323,963.95
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		40,024,322.40	2,323,963.95
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	48,730.00	97,543.00
TOTAL FINANCIAL ASSETS		40,073,052.40	2,421,506.95
Financial Liabilities			
Accounts Payables - Deposits	24	12,318,966.10	512,305.40
NET FINANCIAL ASSETS		27,754,086.30	1,909,201.55
REPRESENTED BY			
Fund Balance b/fwd	25	1,909,201.55	1,516,201.45
Prior Year Adjustment	26	(1,811,658.55)	(2,146,833.05)
Surplus/Deficit for the Year		27,656,543.30	1,460,174.05
NET FINANCIAL POSITION		27,754,086.30	829,542.45

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	20,000,000.00	36,445,838.00
Exchequer releases	4	6,072,214,360.35	8,455,441,820.20
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	2,529,274,504.00	1,019,202,421.00
Payments for Operating Expenses			
Compensation of Employees	12	142,222,337.05	115,220,951.65
Use of goods and Services	13	754,592,822.80	681,633,694.60
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,645,274,504.00	8,701,550,984.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	6,689,273.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		11,855,473.70	127,343.35
Prior year adjustments		(1,811,658.55)	(2,146,833.05)
Net Cash From Operating Activities	A	82,753,742.65	10,664,959.25
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	45,053,384.20	11,224,274.90
Net Cash Flow From Investing Activities	B	(45,053,384.20)	(11,224,274.90)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	37,700,358.45	(559,315.65)
Cash and Cash Equivalent at BEGINNING of The Year		2,323,963.95	1,803,620.50
Cash and Cash Equivalent at END of The Year	22A+22B	40,024,322.40	2,323,963.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	20,000,000.00	36,445,838.00
TOTAL		20,000,000.00	36,445,838.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	955,030,880.05	3,012,136,402.90
Exchequer Releases/ Provisioning Account for Q2	9910201	1,600,587,975.35	405,951,913.85
Exchequer Releases/ Provisioning Account for Q3	9910201	1,336,975,570.20	849,294,651.35
Exchequer Releases/ Provisioning Account for Q4	9910201	2,179,619,934.75	4,188,058,852.10
TOTAL		6,072,214,360.35	8,455,441,820.20

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	1,019,202,421.00
Administrative Fees and Charges collected as AIA	1420300	2,529,274,504.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		2,529,274,504.00	1,019,202,421.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	88,417,977.70	73,609,567.80
Basic Wages - Temporary Employees	2110200	12,940,303.45	900,000.00
Personal Allowances paid as part of Salary	2110300	40,864,055.90	40,711,383.85
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		142,222,337.05	115,220,951.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	1,577,766.90	1,543,917.95
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	25,736,374.00	5,818,345.20
Foreign Travel and Subsistence, and other transportation costs	2210400	2,640,924.00	961,094.00
Printing, Advertising and Information Supplies and Services	2210500	1,413,810.00	165,983.75
Rentals of Produced Assets	2210600	57,523,997.50	56,475,100.40
Training Expenses	2210700	8,155,249.95	2,164,256.25
Hospitality Supplies and Servi	2210800	5,582,482.00	2,543,845.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	12,199,241.35	1,709,325.00
Office and General Supplies and Services	2211100	2,440,128.40	1,212,925.00
Fuel Oil and Lubricants	2211200	7,122,668.70	5,154,359.30
Other Operating Expenses	2211300	625,550,059.60	601,982,669.65
Routine Maintenance - Vehicles	2220100	3,921,240.00	1,658,573.10
Routine Maintenance - Other Assets	2220200	728,880.40	243,300.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		754,592,822.80	681,633,694.60

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	6,938,474,504.00	8,248,757,816.00
Capital Grants to Government Agencies and other Levels of Government	2630200	686,800,000.00	452,793,168.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	20,000,000.00	0.00
TOTAL		7,645,274,504.00	8,701,550,984.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	6,689,273.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		6,689,273.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	14,274,464.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	431,726.00	227,994.90
Purchase of Household Furniture and Institutional Equipment	3110900	4,279,652.00	206,400.00
Purchase of Office Furniture and General Equipment	3111000	7,099,449.70	701,690.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,410,098.30	88,190.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	9,981,000.00	10,000,000.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	576,995.00	0.00
Purchase of Specialised Plant	3112200	6,999,999.20	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		45,053,384.20	11,224,274.90

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	24,221,998.20	1,811,658.35
Development Bank Accounts	6540000	3,483,358.10	0.20
Deposit Bank Account	6550000	12,318,966.10	512,305.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		40,024,322.40	2,323,963.95

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	48,730.00	97,543.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		48,730.00	97,543.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	0.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
Other Liabilities	7320000	12,318,966.10	512,305.40
TOTAL		12,318,966.10	512,305.40

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,323,963.95	1,717,420.50
Opening Balance Cash	22B	0.00	86,200.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	97,543.00	30,000.00
Opening Balance - Deposits	24	(512,305.40)	(317,419.05)
TOTAL		1,909,201.55	1,516,201.45

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,811,658.55	2,146,833.05
County Transfers	9910300	0.00	0.00
TOTAL		1,811,658.55	2,146,833.05



Statment of Budget Execution - Development Expenditure

Entity: 1203-1203 State Department for Wildlife

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	58,810,000.00	0.00	(38,810,000.00)	20,000,000.00	20,000,000.00	0.00	100.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	759,648,235.75	(759,648,235.75)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		58,810,000.00	0.00	(38,810,000.00)	20,000,000.00	779,648,235.75	(759,648,235.75)	3898.24%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	12,000,000.00	12,000,000.00	11,968,499.45	31,500.55	99.74%
Use of goods and Services	13	19,000,000.00	0.00	32,033,005.00	51,033,005.00	28,417,748.35	22,615,256.65	55.69%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	598,810,000.00	0.00	127,990,000.00	726,800,000.00	706,800,000.00	20,000,000.00	97.25%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	15,000,000.00	0.00	14,776,995.00	29,776,995.00	28,978,629.85	798,365.15	97.32%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		632,810,000.00	0.00	186,800,000.00	819,610,000.00	776,164,877.65	43,445,122.35	94.70%



Statement of Budget Execution - Development Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Recurrent Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
1	Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	Exchequer releases	0.00	0.00	0.00	0.00	5,312,566,124.60	(5,312,566,124.60)	0.00%
5	Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	Other Receipts	3,218,776,887.00	0.00	(685,776,887.00)	2,533,000,000.00	2,529,274,504.00	3,725,496.00	99.85%
	Total	3,218,776,887.00	0.00	(685,776,887.00)	2,533,000,000.00	7,841,840,628.60	(5,308,840,628.60)	309.59%
PAYMENTS								
12	Compensation of Employees	135,000,000.00	0.00	(4,739,273.00)	130,260,727.00	130,253,837.60	6,889.40	99.99%
13	Use of goods and Services	742,499,361.00	0.00	(14,063,331.00)	728,436,030.00	726,175,074.45	2,260,955.55	99.69%
14	Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	Transfers to Other Government Units	6,714,776,887.00	0.00	1,227,423,113.00	7,942,200,000.00	6,938,474,504.00	1,003,725,496.00	87.36%
16	Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	Social Security Benefits	0.00	0.00	6,689,273.00	6,689,273.00	6,689,273.00	0.00	100.00%
18	Acquisition of Assets	19,537,526.00	0.00	(3,318,792.00)	16,218,734.00	16,074,754.35	143,979.65	99.11%
19	Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	7,611,813,774.00	0.00	1,211,990,990.00	8,823,804,764.00	7,817,667,443.40	1,006,137,320.60	88.60%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	58,810,000.00	0.00	(38,810,000.00)	20,000,000.00	20,000,000.00	0.00	100.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	6,072,214,360.35	(6,072,214,360.35)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	3,218,776,887.00	0.00	(685,776,887.00)	2,533,000,000.00	2,529,274,504.00	3,725,496.00	99.85%
Total		3,277,586,887.00	0.00	(724,586,887.00)	2,553,000,000.00	8,621,488,864.35	(6,068,488,864.35)	337.70%
PAYMENTS								
Compensation of Employees	12	135,000,000.00	0.00	7,260,727.00	142,260,727.00	142,222,337.05	38,389.95	99.97%
Use of goods and Services	13	761,499,361.00	0.00	17,969,674.00	779,469,035.00	754,592,822.80	24,876,212.20	96.81%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	7,313,586,887.00	0.00	1,355,413,113.00	8,669,000,000.00	7,645,274,504.00	1,023,725,496.00	88.19%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	6,689,273.00	6,689,273.00	6,689,273.00	0.00	100.00%
Acquisition of Assets	18	34,537,526.00	0.00	11,458,203.00	45,995,729.00	45,053,384.20	942,344.80	97.95%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		8,244,623,774.00	0.00	1,398,790,990.00	9,643,414,764.00	8,593,832,321.05	1,049,582,442.95	89.12%



Statement of Budget Execution

Entity: 1203-1203_ State Department for Wildlife

Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1203-1203_State Department for Wildlife

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
1019000000			9,643,414,764.00	8,593,832,321.05	1,049,582,442.95
	2110000	Wages and Salary Contributions	142,260,727.00	142,222,337.05	38,389.95
	2210000	Goods and Services	774,803,908.00	749,942,702.40	24,861,205.60
	2220000	Routine Maintenance	4,665,127.00	4,650,120.40	15,006.60
	2630000	Grants & Transfer To Other Govt. Units	8,649,000,000.00	7,625,274,504.00	1,023,725,496.00
	2640000	Other Transfers and Emergency Relief	20,000,000.00	20,000,000.00	0.00
	2710000	Social Security Benefits	6,689,273.00	6,689,273.00	0.00
	3110000	Acquisition of Fixed Capital Assets	45,995,729.00	45,053,384.20	942,344.80
		Grand Total	9,643,414,764.00	8,593,832,321.05	1,049,582,442.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1203-1203_State Department for Wildlife

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1203000100			217,107,339.00	213,843,002.20	3,264,336.80
	1019000000		217,107,339.00	213,843,002.20	3,264,336.80
1203000200			660,159,547.00	659,992,422.90	167,124.10
	1019000000		660,159,547.00	659,992,422.90	167,124.10
1203000300			30,051,550.00	30,033,674.90	17,875.10
	1019000000		30,051,550.00	30,033,674.90	17,875.10
1203000400			18,286,328.00	17,343,290.40	943,037.60
	1019000000		18,286,328.00	17,343,290.40	943,037.60
1203000500			7,748,200,000.00	6,746,470,000.00	1,001,730,000.00
	1019000000		7,748,200,000.00	6,746,470,000.00	1,001,730,000.00
1203000700		Wildlife Research and Training Institute	150,000,000.00	149,985,053.00	14,947.00
	1019000000		150,000,000.00	149,985,053.00	14,947.00
1203100100			45,000,000.00	45,000,000.00	0.00
	1019000000		45,000,000.00	45,000,000.00	0.00
1203100200			187,576,995.00	187,576,994.20	0.80
	1019000000		187,576,995.00	187,576,994.20	0.80
1203100300			70,000,000.00	70,000,000.00	0.00
	1019000000		70,000,000.00	70,000,000.00	0.00
1203100400			40,000,000.00	40,000,000.00	0.00
	1019000000		40,000,000.00	40,000,000.00	0.00
1203100500			15,000,000.00	15,000,000.00	0.00
	1019000000		15,000,000.00	15,000,000.00	0.00
1203100600			15,000,000.00	14,274,464.00	725,536.00
	1019000000		15,000,000.00	14,274,464.00	725,536.00
1203100700			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1203100800			150,000,000.00	150,000,000.00	0.00
	1019000000		150,000,000.00	150,000,000.00	0.00
1203101000			100,000,000.00	100,000,000.00	0.00
	1019000000		100,000,000.00	100,000,000.00	0.00
1203101200			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1203101300		Combating Poaching & Illegal Wildlife Trafficking Int. Approach(IWT).	98,810,000.00	56,380,814.45	42,429,185.55
	1019000000		98,810,000.00	56,380,814.45	42,429,185.55
1203101400			11,423,005.00	11,132,605.00	290,400.00
	1019000000		11,423,005.00	11,132,605.00	290,400.00
1203102700			86,800,000.00	86,800,000.00	0.00
	1019000000		86,800,000.00	86,800,000.00	0.00
Grand Total			9,643,414,764.00	8,593,832,321.05	1,049,582,442.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1203-1203_State Department for Wildlife

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1019000000			9,643,414,764.00	8,593,832,321.05	1,049,582,442.95
	1019010000		9,271,969,547.00	8,224,646,751.55	1,047,322,795.45
	1019020000		150,000,000.00	149,985,053.00	14,947.00
	1019030000		221,445,217.00	219,200,516.50	2,244,700.50
		Grand Total	9,643,414,764.00	8,593,832,321.05	1,049,582,442.95

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

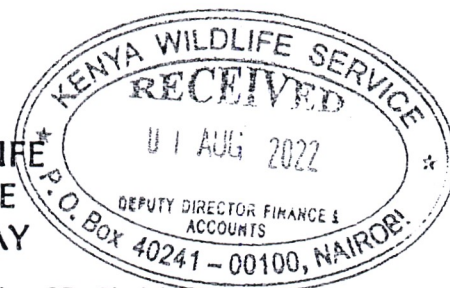
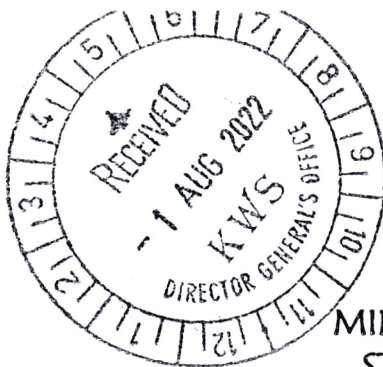
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE
OFFICE OF THE PRINCIPAL SECRETARY

Telephone: 254-20-2724725/2724646
Email: pswildlife@tourism.go.ke
Website: www.tourism.go.ke
When replying please Quote

N.S.S.F. BUILDING Bishop RD., Block 'A'
21st Floor, Eastern Wing
P. O. BOX 41394-00100
NAIROBI

02 AUG 2022

Ref: SDW/4/4/VOL.I

Date: 13th July 2022

Brig. (Rtd) J.M. Waweru.EBS
Director General
Kenya Wildlife Services
P. O. Box 40241 – 00100
NAIROBI

CONFIRMATION OF GRANTS DISBURSEMENT TO KWS FOR FINANCIAL YEAR 2021/2022

The State Department for Wildlife wishes to confirm the amounts disbursed to you for the Financial Year 2021/2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

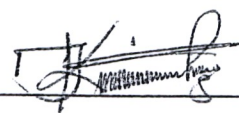
Confirmation of amounts received by Kenya Wildlife Services for the Financial Year 2021/2022							
Reference Number	Date Disbursed	Amount disbursed by State Department for wildlife as at 30 June 2022				Amount Received by KWS as at 30 June 2022 (KShs) E	Difference (KShs) F = (D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) C	Total (KShs) (D) = (A+B+C)		
FT212352K2WQ	23/08/2021	166,666,667.00			166,666,667.00	166,666,667.00	—
FT21235M3JX2	23/08/2021	405,833,334.00			405,833,334.00	405,833,334.00	—
FT21273NT5JY	30/09/2021	83,333,333.00			83,333,333.00	83,333,333.00	—
FT21273749N1	30/09/2021	202,916,666.00			202,916,666.00	202,916,666.00	—
FT21292PLQK2	19/11/2021		10,000,000.00		10,000,000.00	10,000,000.00	—
FT21292P9DVZ	19/10/2021		20,000,000.00		20,000,000.00	20,000,000.00	—
FT212921B69Z	19/10/2021		37,500,000.00		37,500,000.00	37,500,000.00	—
FT21292RPN6H	19/10/2021		11,250,000.00		11,250,000.00	11,250,000.00	—
FT21292763RG	19/10/2021		45,000,000.00		45,000,000.00	45,000,000.00	—
FT213441TWWK	10/12/2021	166,666,666.70			166,666,667.00	166,666,667.00	—

FT21362HQ24X	28/12/2021	608,750,000.00			608,750,000.00	608,750,000.00 =
FT22019FF5W8	19/01/2022	83,333,333.30			83,333,333.00	83,333,333.30 =
FT22063L9D4S	04/03/2022		100,000,000.00		100,000,000.00	100,000,000.00 =
FT2204216MKM	11/02/2022	286,250,000.00			286,250,000.00	286,250,000.00 =
FT220603DY5P	01/03/2022	202,916,667.00			202,916,667.00	202,916,667.00 =
FT22067JRZN4	08/03/2022		86,800,000.00		86,800,000.00	86,800,000.00 =
FT220631BHM0	04/03/2022		15,000,000.00		15,000,000.00	15,000,000.00 =
FT220634DT3T	04/03/2022		11,250,000.00		11,250,000.00	11,250,000.00 =
FT22063NWX48	04/03/2022		37,500,000.00		37,500,000.00	37,500,000.00 =
FT22063PGVDP	04/03/2022		10,000,000.00		10,000,000.00	10,000,000.00 =
FT22063H1B3D	03/03/2022		45,000,000.00		45,000,000.00	45,000,000.00 =
FT22077CFDRC	18/03/2022	83,333,333.00			83,333,333.00	83,333,333.00 =
FT22090SV0N4	31/05/2022	202,916,666.00			202,916,666.00	202,916,666.00 =
FT22098B9CXS	08/04/2022	83,333,333.00			83,333,333.00	83,333,333.00 =
FT22124QYDG8	04/05/2022	507,320,000.00			507,320,000.00	507,320,000.00 =
FT22124VYVSQ	04/05/2022	84,000,000.00			84,000,000.00	84,000,000.00 =
FT22140R0FZJ	20/03/2022		242,500,000.00		242,500,000.00	242,500,000.00 =
FT22172577K9	21/06/2022	83,000,000.00			83,000,000.00	83,000,000.00 =
FT22172LXBHG	21/06/2022	507,315,000.00			507,315,000.00	507,315,000.00 =
FT22186T8Q57	05/07/2022	83,000,001.00			83,000,001.00	83,000,001.00 =
FT22186WK8R7	05/07/2022	507,315,000.00			507,315,000.00	507,315,000.00 =
Total		4,348,200,000	671,800,000		5,020,000,000	5,020,000,000 =

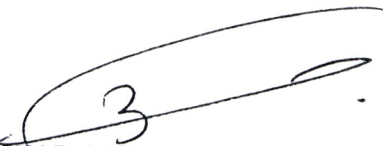
I confirm that the amounts shown above are correct as of the date indicated.

Head Accounts/Finance Department

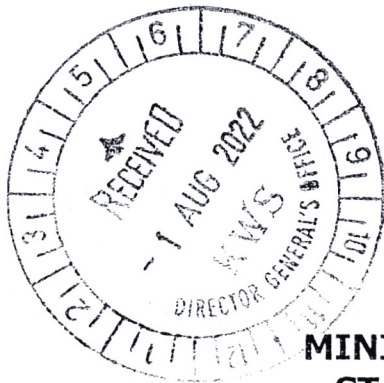
Name Japheth Kibuzo

Signature 

Date 01.08.2022


ZEINAB A HUSSEIN, CBS
Ag. PRINCIPAL SECRETARY

Copy to: Director General Accounting Services and Quality Assurance,
National Treasury



02 AUG 2022

**MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE
OFFICE OF THE PRINCIPAL SECRETARY**

Telephone: 254-20-2724725/2724646
Email: pswildlife@tourism.go.ke
Website: www.tourism.go.ke
When replying please Quote

N.S.S.F. BUILDING Bishop RD., Block 'A'
21st Floor, Eastern Wing
P. O. BOX 41394-00100
NAIROBI

Ref: SDW/4/4/VOL.I

Date: 14th JULY 2022

Brig. (Rtd) J.M. Waweru.EBS
Director General
Kenya Wildlife Services
P. O. Box 40241 – 00100
NAIROBI

CONFIRMATION OF APPROPRIATION IN AID (AIA) FOR FINANCIAL YEAR 2021/2022

The State Department for Wildlife wishes to confirm the amounts of appropriations in aid collected in the financial year 2021/2022. Please fill the actual amount collected in the table below and indicate whether there is surplus or deficit. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of AIA collected by Kenya Wildlife Services in relation to Financial Year 2021/2022		
AIA Budget (Kshs)	Actual Amount Collected(Kshs)	Surplus or Deficit (Kshs)
2,400,000,000	2'398'270'000/-	1'730'000/-

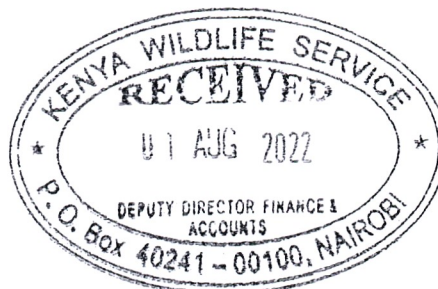
I confirm that the amounts shown above are correct as of the date indicated

Head Accounts/Finance Department

Name Japheth Kilonzo Signature [Signature]

Date 01.08.2022

ZEINAB A HUSSEIN, CBS
Ag. PRINCIPAL SECRETARY





**MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE
OFFICE OF THE PRINCIPAL SECRETARY**

Telephone: 254-20-2724725/2724646
Email: pswildlife@tourism.go.ke
Website: www.tourism.go.ke
When replying please Quote

N.S.S.F. BUILDING Bishop RD., Block 'A'
21st Floor, Eastern Wing
P. O. BOX 41394-00100
NAIROBI

Ref: SDW/4/4/VOL.I

Date: 13th July, 2022

Dr. Patrick Omondi, OGW

Director

Wildlife Research and Training Institute

P. O. Box 842 - 20117

NAIVASHA

05 AUG 2022

CONFIRMATION OF GRANTS DISBURSEMENT TO WRTI FOR FINANCIAL YEAR 2021/2022

The State Department for Wildlife wishes to confirm the amounts disbursed to you for the Financial Year 2021/2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

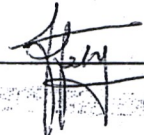
Confirmation of amounts received by Wildlife Research and Training Institute for the Financial Year 2021/2022							
Reference Number	Date Disbursed	Amount disbursed by State Department for Wildlife as at 30 June 2022				Amount Received by WRTI as at 30 June 2022 (KShs) E	Differences (KShs) F = (D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D) = (A+B+C)		
FT212807QW4Z	07/10/2021	8,000,000.00	0	0	8,000,000.00		
FT213442BVT4	10/12/2021	2,666,666.60	0	0	2,666,667.00		
FT21344GS05J	10/12/2021	2,666,666.80	0	0	2,666,667.00		

FT22019T164K	19/01/2022	2,666,666.60	0	0	2,666,667.00		
FT220420GG40	11/02/2022	2,666,667.00	0	0	2,666,667.00		
FT22060KHV69	01/03/2022	2,666,667.00	0	0	2,666,667.00		
FT22090T7LNM	31/03/2022	10,666,666.00	0	0	10,666,666.00		
Total		32,000,000.00	0	0	32,000,000.00		

I confirm that the amounts shown above are correct as of the date indicated.

Head Accounts/Finance Department

Name Richard Ngetwa

Signature 

Date 03/08/2022.


ZEINAB A. HUSSEIN, CBS
Ag. PRINCIPAL SECRETARY



Copy to: Director General Accounting Services and Quality Assurance,
National Treasury



**MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE
OFFICE OF THE PRINCIPAL SECRETARY**

Telephone: 254-20-2724725/2724646
Email: pswildlife@tourism.go.ke
Website: www.tourism.go.ke
When replying please Quote

N.S.S.F. BUILDING Bishop RD., Block 'A'
21st Floor, Eastern Wing
P. O. BOX 41394-00100
NAIROBI

Ref: SDW/4/4/VOL.I

Date: 14th JULY 2022

Dr. Patrick Omondi, OGW

Director

Wildlife Research and Training Institute

P. O. Box 842 - 20117

NAIVASHA

05 AUG 2022

**CONFIRMATION OF APPROPRIATION IN AID (AIA) FOR FINANCIAL YEAR
2021/2022**

The State Department for Wildlife wishes to confirm the amounts of appropriations in aid collected in the financial year 2021/2022. Please fill the actual amount collected in the table below and indicate whether there is surplus or deficit. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of AIA collected by Wildlife Research and Training Institute in relation to the Financial Year 2021/2022		
AIA Budget(Kshs)	Actual Amount Collected(Kshs)	Surplus or Deficit(Kshs)
118,000,000	117,985,053=	14,947=

I confirm that the amounts shown above are correct as of the date indicated

Head Accounts/ Finance Department

Name Richard Ngetich

Signature [Signature]

Date 03/08/2022.

[Signature]
ZEINAB A. HUSSEIN, CBS
Ag. PRINCIPAL SECRETARY





**MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE
OFFICE OF THE PRINCIPAL SECRETARY**

Telephone: 254-20-2724725/2724646
Email: pswildlife@tourism.go.ke
Website: www.tourism.go.ke
When replying please Quote

N.S.S.F. BUILDING Bishop RD., Block 'A'
21st Floor, Eastern Wing
P. O. BOX 41394-00100
NAIROBI

Ref: SDW/4/4/VOL.I

Date: 13th July, 2022

02 AUG 2022

Dr. Margaret Otieno
National Coordinator/CEO
Wildlife Clubs of Kenya
P.O.BOX 20184-00200
Nairobi-Kenya

CONFIRMATION OF GRANTS DISBURSEMENT TO WCK FOR FINANCIAL YEAR 2021/2022

The State Department for Wildlife wishes to confirm the amounts disbursed to you for the Financial Year 2021/2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Wildlife Clubs of Kenya as at 30 June 2022							
Reference Number	Date Disbursed	Amount disbursed by State Department for wildlife as at 30 June 2022				Amount Received by WCK as at 30 June 2022 (KShs) E	Difference (KShs) F = (D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) C	Total (KShs) (D) = (A+B+C)		
FT21327Z8WFD	23/11/2021	7,250,000	0	0	7,250,000	7,250,000	0
FT21327YQ0JH	23/11/2021	0	7,500,000	0	7,500,000	7,500,000	0
FT213422P65K	08/12/2021	2,416,667	0	0	2,416,667	2,416,667	0
FT21342B8CRD	08/12/2021	2,416,667	0	0	2,416,667	2,416,667	0
FT213562DCLB	22/12/2021	2,416,666	0	0	2,416,666	2,416,666	0
FT22060MST5J	01/03/2022	2,416,667	0	0	2,416,667	2,416,667	0
FT220611DNRT	02/03/2022	2,416,667	0	0	2,416,667	2,416,667	0
FT22090JXWN3	31/05/2022	2,416,666	0	0	2,416,666	2,416,666	0

FT22124Z1QWY	04/05/2022	7,250,000	0	0	7,250,000	7,250,000	0
FT22140L7M3T	20/05/2022	0	7,500,000	0	7,500,000	7,500,000	0
Total		29,000,000	15,000,000	0	44,000,000	44,000,000	0

I confirm that the amounts shown above are correct as of the date indicated

Head Accounts/Finance Department

Name JOSHUA MUTIE MAIMA

Signature

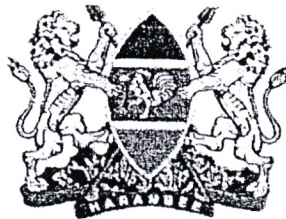


Date 02/08/2022

MINISTRY OF FINANCE
P.O. Box 20194
Nairobi - KENYA


ZEINAB A. HUSSEIN, CBS
Ag. PRINCIPAL SECRETARY

Copy to: Director General Accounting Services and Quality Assurance,
National Treasury



**MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE
OFFICE OF THE PRINCIPAL SECRETARY**

Telephone: 254-20-2724725/2724646
Email: pswildlife@tourism.go.ke
Website: www.tourism.go.ke
When replying please Quote

N.S.S.F. BUILDING Bishop RD., Block 'A'
21st Floor, Eastern Wing
P. O. BOX 41394-00100
NAIROBI

Ref: SDW/4/4/VOL.I

Date: 14th JULY 2022

Dr. Margaret Omondi
National Coordinator/CEO
Wildlife Clubs of Kenya
P. O. Box 20184-00200
NAIVASHA

02 AUG 2022

CONFIRMATION OF APPROPRIATION IN AID (AIA) FOR FINANCIAL YEAR 2021/2022

The State Department for Wildlife wishes to confirm the amounts of appropriations in aid collected in the financial year 2021/2022. Please fill the actual amount collected in the table below and indicate whether there is surplus or deficit. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of AIA collected by Wildlife Clubs of Kenya in relation to Financial Year 2021/2022		
AIA Budget(Kshs)	Actual Amount Collected(Kshs)	Surplus or Deficit(Kshs)
15,000,000	13 019 451	(1 980 549)

I confirm that the amounts shown above are correct as of the date indicated

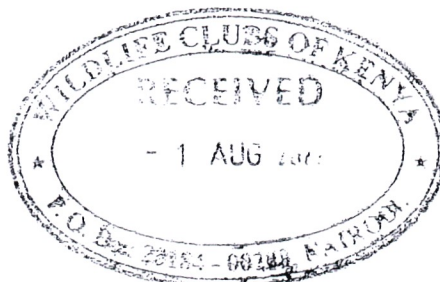
Head Accounts/Finance Department

Name JOSHUA MUTIE MAINA Signature [Signature]

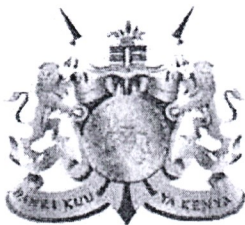
Date 02/08/2022

WILDLIFE CLUBS OF KENYA
P. O. Box 20184,
NAIROBI - KENYA

[Signature]
ZEINAB A HUSSEIN, CBS
Ag. PRINCIPAL SECRETARY



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

14th October, 2022

CERTIFICATE OF BALANCES

Customer :

139527 STATE DEPT FOR WILDLIFE

Balance

Date:

14-Jul-22

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	24,221,998.20
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	1,717,879.80
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	12,318,966.10
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00
1000453168	COMBATING POACHING & ILLEGAL WILDLIFE	KES	0.00
1000506539	UNDP COMB. ILLEGAL WILDLIFE TRADE	KES	1,765,478.30
1000547243	TSAVO WILDLIFE WATER PROJECT	KES	77,342,469.00

Sophie Langat (Mrs)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Joyce Nasieku (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

BANKI
KUU YA
KENYA

CENTRAL
BANK OF
KENYA

Haiti Selassie Avenue
P.O. Box 50000 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340197

July 18, 2022

CERTIFICATE OF BALANCES

Customer:
Balance
Date:

STATE DEPT FOR
139527 WILDLIFE

30-Jun-22

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	624,884,219.20
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	25,690,117.00
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	9,891,855.70
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00
1000453168	COMBATING POACHING & ILLEGAL WILDLIFE	KES	0.00
1000506539	UNDP COMB. ILLEGAL WILDLIFE TRADE	KES	4,121,228.30
1000547243	TSAVO WILDLIFE WATER PROJECT	KES	95,733,949.00



Lawrence Rweria
Authorised Signatory
Banking Services Division



Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date: 14th July, 2022

Report of the Board of Survey on the Cash and Bank Balances of **RECURRENT ACCOUNT – A/C NO. 1000395559 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business on 30th June, 2022.

The Board, consists of:-

Mr. John Chelimo	-	Chairman	-	Secretary Administration
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist

Assembled at the Department Headquarters in the **Cash Office** at 10.00 a.m. on the 14th July, 2022

And the following cash was produced:-

Notes: - **NIL**

Silver: - **NIL**

Copper: - **NIL**

Cheques (as per details on reverse) KSH. **NIL**

It was observed that cheques amounting to **Sh. NIL** Cts. **NIL** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of Business on 30th June, 2022

Cash at Hand: **Sh. NIL**

Bank Balance: **Sh. 24,221,998.20**

Total Sh. 24,221,998.20

The Bank Certificate of Balance showed a sum of **Ksh Twenty Four Million Two Hundred And Twenty One Thousand Nine Hundred And Ninety Eight Shilling Cents Twenty** Only standing to the credit of the account on 30th June, 2022.

The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Mr. John Chelimo	-	Chairman	-	Secretary Administration	
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel	<i>Papa 14-7-2022</i>
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist	<i>SP - P. 14/7/2022</i>

Date: 14/07/2022

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 14/07/2022 TO 14/07/2022

Rundate : 14/07/2022

Runtime : 09:39:56

Customer Number : 139527

Account Number : 1000395559

Account Name : REC-STATE DEPT FOR WILDLIFE(KES)

Opening Balance : 24285998.2

No.	Exn Date	Value Date	Reference No	Exn Details	Dr Amt	Cr Amt	Balance
1	14/07/2022	14/07/2022	FT2219501KB3	Outward RTGS Payment MT 103	64,000.00	0.00	24,221,998.20
				0100009118			
				STATE DEPT FOR WILDLIFE:999999			
				ABDULLAHI LAMA			
				0100009118			

				PV001970					
					Totals	64,000.00	0.00		
					Closing Balance			24,221,998.20	

PAYMENTS

F-47, 20 (Serials)

[illegible]

John E. Chelimo SA ~~149~~ 149-2022

Super Wagon, 1992 CS C 14.7222

Steph. Christensen SL-1 14.7.2022



REPUBLIC OF KENYA

Date: 14th July, 2022

Report of the Board of Survey on the Cash and Bank Balances of **DEVELOPMENT ACCOUNT – A/C NO. 1000395648 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business on 30th June, 2022.

The Board, consists of:-

Mr. John Chelimo	-	Chairman	-	Secretary Administration
Polyn Runyenje	-	Member	-	Chief State Counsel
Stephen Cheruiyot	-	Member	-	Principal Economist

Assembled at the Department Headquarters in the **Cash Office** at 10.00 a.m. on the 14th July, 2022

And the following cash was produced:-

Notes: - **NIL**

Silver: - **NIL**

Copper: - **NIL**

Cheques (as per details on reverse) KSH. **NIL**

It was observed that cheques amounting to **Sh. NIL** Cts. **NIL** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of Business on 30th June, 2022

Cash at Hand: **Sh. NIL**

Bank Balance: **Sh. 1,717,879.80**

Total Sh. 1,717,879.80

The Bank Certificate of Balance showed a sum of Ksh. **One Million Seven Hundred and Seventeen Thousand Eight Hundred and Seventy Nine Eighty cents only** standing to the credit of the account on 30th June, 2022.

The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Mr. John Chelimo	-	Chairman	-	Secretary Administration	
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel	 14.07.2022
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist	 14.07.2022

Date: 14/07/2022

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 11/07/2022 TO 14/07/2022

Rundate : 14/07/2022

Runtime : 09:42:33

Customer Number : 139527

Account Number : 1000395648

Account Name : DEV-STATE DEPT FOR WILDLIFE(KES)

Opening Balance : 4469603.95

No.	Trn Date	Value Date	Reference No	Trn Details	Dr Amt	Cr Amt	Balance
1	11/07/2022	11/07/2022	FT22192HF1SX	Outward RTGS Payment MT 103	2,751,724.15	0.00	1,717,879.80
				0110000351			
				STATE DEPT FOR WILDLIFE:999999			
				FASHADY GENERAL ENTERPRISES			
				0110000351			

				PV001966/4					
					Totals	2,751,724.15	0.00		
					Closing Balance				1,717,879.80

REPUBLIC OF KENYA

Date: 14th July, 2022

Report of the Board of Survey on the Cash and Bank Balances of **DEPOSIT ACCOUNT - A/C NO. 1000395702 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business on 30th June, 2022.

The Board, consists of:-

Mr. John Chelimo	-	Chairman	-	Secretary Administration
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist

Assembled at the Department Headquarters in the **Cash Office** at 10.00 a.m. on the 14th July, 2022

And the following cash was produced:-

Notes: - **NIL**

Silver: - **NIL**

Copper: - **NIL**

Cheques (as per details on reverse) KSH. **NIL**

It was observed that cheques amounting to **Sh. NIL** Cts. **NIL** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of Business on 30th June, 2022

Cash at Hand: **Sh. NIL**

Bank Balance: **Sh. 12,318,966.10**

Total Sh. 12,318,966.10

The Bank Certificate of Balance showed a sum of **Kshs. Twelve Million Three Hundred and Eighteen Thousand Nine Hundred and Sixty Six Ten Cents Only** standing to the credit of the account on 30th June, 2022.

The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Mr. John Chelimo	-	Chairman	-	Secretary Administration	
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel	<i>Paper 14.7.22</i>
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist	<i>Sh. 14.7.22</i>

Date: 14/07/2022

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 07/07/2022 TO 14/07/2022

Rundate : 14/07/2022

Runtime : 09:44:14

Customer Number : 139527

Account Number : 1000395702

Account Name : DEP-STATE DEPT FOR WILDLIFE(KES)

Opening Balance : 11710353.7

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	07/07/2022	07/07/2022	FT22188CMW7C	TRFS Payments	0.00	608,612.40	12,318,966.10
				Withholding Tax			
				Totals	0.00	608,612.40	
				Closing Balance			12,318,966.10



REPUBLIC OF KENYA

Date: 14th July, 2022

Report of the Board of Survey on the Cash and Bank Balances of **UNDP COMBATING ILLEGAL WILDLIFE ACCOUNT – A/C NO. 1000506539 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business on 30th June, 2022.

The Board, consists of:-

Mr. John Chelimo	-	Chairman	-	Secretary Administration
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist

Assembled at the Department Headquarters in the **Cash Office** at 10.00 a.m. on the 14th July, 2022

And the following cash was produced:-

Notes: - **NIL**

Silver: - **NIL**

Copper: - **NIL**

Cheques (as per details on reverse) KSH. **NIL**

It was observed that cheques amounting to **Sh. NIL** Cts. **NIL** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of Business on 30th June, 2022

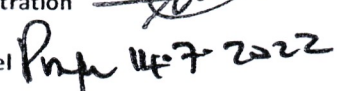
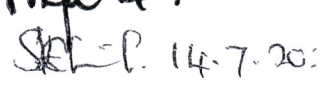
Cash at Hand: **Sh. NIL**

Bank Balance: **Sh. NIL**

Total **Sh. NIL**

The Bank Certificate of Balance showed a sum of **Kshs.1,765,478.30 One Million Seven Hundred and Sixty Five Thousand Four Hundred Seventy Eight Thirty Cents Only** standing to the credit of the account on 30th June, 2022.

The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Mr. John Chelimo	-	Chairman	-	Secretary Administration	
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel	
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist	

Date: 14/07/2022

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 08/07/2022 TO 14/07/2022

Rundate : 14/07/2022

Runtime : 09:45:38

Customer Number : 139527

Account Number : 1000506539

Account Name : UNDP COMB. ILLEGAL WILDLIFE TRADE(KES)

Opening Balance : 2442295.05

No.	Exn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	08/07/2022	08/07/2022	FT221898C6GK	Outward RTGS Payment MT 103	676,816.75	0.00	1,765,478.30
				0150000137			
				STATE DEPT FOR WILDLIFE:999999			
				FAHD MOHAMED OMAR			
				0150000137			

				PV001965			
				Totals	676,816.75	0.00	
				Closing Balance			1,765,478.30

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
1-10-22									502	22830
P.A.Y.E	1-10-22-263020	Bank	082		x	239,293.60				
N.S.P.E	— 0 —	Bank	082		x	800.00				
N.H.I.F.	— 0 —	Bank	082		x	680.00				
Martin Mwenda	— 0 —	Bank	082		x	145,776.60			NIL	
Muturi Nyake	— 0 —	Bank	082		x	145,776.60				
Amirica Chebi	— 0 —	Bank	082		x	145,776.60				
Fahd Mohamed	— 0 —	Bank	082		x	215,776.60			900	00000
									900	00000
	Balance								412	22830
									521	22830
Zelzi Lodge	1-10-22-11517	Bank	083			117,636.00				
VAT	— 0 —	Bank	083			2062.00			1197	00000
Zelzi Lodge	1-10-22-11517	Bank	084			1829,896.60				
VAT	— 0 —	Bank	084			221.00			1862	00000
Voi Wildlife Lodge	— 0 —	Bank	085			674,368.60				
VAT	— 0 —	Bank	085			1183.00			6862	00000
Peter Lokiteh	— 0 —	Bank	086			292,971.60				
P.A.Y.E	— 0 —	Bank	086			114,678.60			4076	5000
Fahd Omar	— 0 —	Bank	087			6768.00				
P.A.Y.E	— 0 —	Bank	087			279,832.00			996	00000
									23557	5000
	Balance								1766	49830
									412	22830

John K. Chelima SA 14.7.2022

Roger Wangi Rongyei CSC 14.7.22

Stephen O. Omondi 14.7.2022



REPUBLIC OF KENYA

Date: 14th July, 2022

Report of the Board of Survey on the Cash and Bank Balances of **TSAVO WILDLIFE WATER PROJECT ACCOUNT - A/C NO. 1000547243 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business on **30th June, 2022**.

The Board, consists of:-

Mr. John Chelimo	-	Chairman	-	Secretary Administration
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist

Assembled at the Department Headquarters in the **Cash Office** at 10.00 a.m. on the **14th July, 2022**

And the following cash was produced:-

Notes: - **NIL**

Silver: - **NIL**

Copper: - **NIL**

Cheques (as per details on reverse) KSH. **NIL**

It was observed that cheques amounting to **Sh. NIL** Cts. **NIL** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of Business on **30th June, 2022**

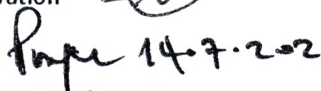
Cash at Hand: **Sh. NIL**

Bank Balance: **Sh. 77,342,469.00**

Total **Sh. 77,342,469.00**

The Bank Certificate of Balance showed a sum of **Kshs. Seventy Seven Million Three Hundred Forty Two Thousand Four Hundred Sixty Nine Only** standing to the credit of the account on **30th June, 2022**.

The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Mr. John Chelimo	-	Chairman	-	Secretary Administration	
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel	
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist	

Date: 14-07-2022

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 06/07/2022 TO 14/07/2022

Rundate : 14/07/2022

Runtime : 09:47:18

Customer Number : 139527

Account Number : 1000547243

Account Name : TSAVO WILDLIFE WATER PROJECT(KES)

Opening Balance : 92849867.45

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	06/07/2022	06/07/2022	FT22187KSKMS	Outward RTGS Payment MT 103	15,507,398.45	0.00	77,342,469.00
				0040000078			
				STATE DEPT FOR WILDLIFE:999999			
				GRACEFUL VENTURES LIMITED			
				0040000078			

				PV001961			
				Totals	15,507,398.45	0.00	
				Closing Balance			77,342,469.00

F.O. 26 (Small)

James K. CHERLINA	SA	14.07.2022
Brig. Remyge	CSC	14.7.2022
Steph. Chavira	Brig. Remyge	14/7/2022

