

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 APR 2026

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REPORT

TABLED BY: Hon. Samuel Chepkonga
CLERK-AT-THE-TABLE: Mado

OF

THE AUDITOR-GENERAL

ON

**COMBATING POACHING AND ILLEGAL
WILDLIFE TRAFFICKING IN KENYA
THROUGH AN INTEGRATED APPROACH
(CREDIT NO.00108406)**

**FOR THE YEAR ENDED
30 JUNE, 2025**

STATE DEPARTMENT FOR WILDLIFE





PROJECT NAME: COMBATING POACHING AND ILLEGAL WILDLIFE TRAFFICKING IN KENYA THROUGH AN INTEGRATED APPROACH (IWT-KENYA PROJECT)

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR WILDLIFE
PROJECT GRANT/CREDIT NUMBER: 00108406**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

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

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
Annual Report and Financial Statements for the financial year ended June 30, 2025***

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1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

2. Project Information and Overall Performance

2.1 Name and registered office

The project's official name is Combating Poaching and Illegal Wildlife Trafficking in Kenya through an Integrated Approach (**IWT-Kenya Project**).

Objective

The Project aims to support and enhance the country's capacity to address issues of poaching and illegal wildlife trafficking in two project 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.

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E-mail: www.pswildlife@tourism.go.ke

Website: www.tourism.go.ke

The project has two landscape coordinators, each of whom is stationed at the following landscapes:

- Maasai Mara Landscape Office, Narok county offices; and
- Tsavo Landscape Office, KWS Voi.

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
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Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	05/07/2019
Project End Date:	31/12/2025
Project Manager:	Netty Jemutai
Project Sponsor:	State Department for Wildlife

2.3 Project Overview

Line Ministry/State Department of the project	State Department of Wildlife
Project number	00108406 (UNDP Atlas Project ID)
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <p>[Long-term goal] Stability of baseline values of key wildlife species in the Tsavo and Maasai Mara ecosystems; and</p> <p>[Medium-term goal] 20% decrease in poaching & retaliation killings of elephants and rhinos in the Tsavo and Maasai Mara ecosystems.</p>
Summary of Project Strategies for achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Strengthening national and local capacity for effective IWT control in Kenya. (ii) Reducing poaching and illegal wildlife trade in threatened species in Tsavo and Maasai Mara Ecosystems. (iii) Strengthening Community Wildlife Conservancies in Tsavo and Maasai Mara Ecosystems. (iv) Knowledge Management

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	<p>(v) Monitoring and Evaluation</p> <p>(vi) Gender Mainstreaming.</p>
Other important background information of the project	The IWT-Kenya project intends to prescribe a long-term solution in two project 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.
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) Gaps in legislation and regulations.</p> <p>(ii) Insufficient Coordinating and Law Enforcement Capacity for Wildlife management and Control of Poaching and Illegal Wildlife Trade.</p> <p>(iii) Underwhelming local community engagement.</p>
Project duration	The project document was signed off on 5 th of July 2019 and is expected to run until December 31 st 2025.

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Project Information and Overall Performance (Continued)

2.4 Bankers

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

2.5 Independent Auditor

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

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2.6 Roles and Responsibilities

Below are the people who are working on the project, their roles, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Silvia Museiya	Principal Secretary	Bachelor of Law (LLB), Bachelor of Education (B.Ed)	Provide strategic guidance to project implementation
2.Dr. Shadrack Ngene	National Project Director	Doctor of Philosophy (PhD) Spatial Ecology, Master of Science Wildlife Management	Supervise compliance of project implementation with policies, procedures and ensure consistency with national plans and strategies
3.Netty Jemutai	Project Manager /Coordinator	Masters degree (Ed), Bachelors Degree (B.Ed),	Responsible for the overall management of the Project, including the mobilization of all project inputs, supervision over project staff, consultants and sub-contractors.

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4.CPA Wellington Magoi	Project Finance Officer	BCOM (Hons), Accounting, CPA(K)	Responsible for efficient and effective financial management, procurement and accounting function for the Project.
5.Abubakar Aden	Monitoring and Evaluation Officer	BSC(Hons), Economics and Statistics	Provide technical guidance on the Monitoring and evaluation components and support the project manager with running the project.
6.Boniface Chebii	Maasai Mara Landscape Coordinator	Bachelor of Science in Environmental Conservation and Natural Resources Management	Provide technical and strategic guidance and operational support for planning and implementation of landscape or community-specific activities.
7. John Mumo	Tsavo Landscape Coordinator	Bachelor of Science in Environmental Science	Provide technical and strategic guidance and operational support for planning and implementation of landscape or community-specific activities.

2.7 Funding summary

The Project will run for a duration of 5 years from July 2017 to July 2025 (Extended to December 2025) with GEF funding of **US\$ 3,826,605** equivalent to **KShs 410,977,377** and annual Government of Kenya counterpart funding. The project document includes co-financing in the form of in-kind contribution as part of Government of Kenya and Responsible Parties (RPs) contribution towards the project output. This includes related works to enhance implementation of the project. The commitment letters are summarised as follows:

- I. **State Department of Wildlife (SDW) USD 8,750,000:** The project was initially handled by Ministry of Environment and Natural Resources as shown in the commitment letter signed in 2017. However, SDW, being the implementing entity since project sign-off, has taken over the in-kind contribution.
- II. **Taita-Taveta County Government (TTCG) USD 960,211:** The previous county government signed the commitment letter and the current government is yet to formally commit funds to the project but supports all project activities in the landscape.
- III. **Tsavo Conservation Group (TCG) N/A:** (Tsavo Conservation Group, which had initially committed USD 2,460,000 to the project, but has since pulled out before project start-up, hence its in-kind contribution, is no longer applicable.
- IV. **Kenya Wildlife Conservancies Association (KWCA) USD 275,000.**
- V. **Maasai Mara conservancies Association (MMWCA) : USD 3,120,000.**

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2025)		Undrawn balance to date	
	Donor currency USD	Kshs	Donor currency USD	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
UNDP –Kenya	3,826,605	410,977,377	3,558,364	382,168,253	268,241	28,809,124
(ii) Counterpart funds						
Government of Kenya	8,750,000	939,750,000	488,623	52,478,057	8,529,619	887,271,943
Total	12,576,605	1,350,727,377		434,646,310	1,120,860	916,081,067

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2025)		Cumulative amount paid to date – (30 th June 2025)		Unutilised balance to date (30 th June 2025)	
	<i>Donor USD</i>	<i>Kshs</i>	<i>Donor USD</i>	<i>Kshs</i>	<i>Donor USD</i>	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
UNDP -Kenya	3,558,364	382,168,253	3,544,158	380,642,593	14,205	1,525,660
(i) Counterpart funds						
Government of Kenya	488,623	52,478,057	488,623	52,478,057	-	
Total	4,046,987	434,646,310	4,032,781	433,120,650	-	1,525,660

Project information and overall performance (continued)

2.8 Summary of Overall performance :

Overview

The Project is financed by the **GEF trust fund through UNDP-Kenya** to the tune of **USD 3,826,605** and benefits from parallel co-financing by the Kenyan government, county governments and key wildlife associations, resulting in a total project value of **USD 19,392,268**. The project document was signed off by the **National Treasury** in July 2019 and is expected to be completed in December 2025.

Key Project Financing Amounts	
GEF/UNDP Grant Amount (2019-2024)	Kshs. 410,977,377
Counterpart funds (GoK) FY2024/25	
Co-financing (in-kind contribution by GoK) (2019-2024)	Kshs. 939,750,000

Key Project Dates	
Project Document Signature Date (project start date):	Jul 5, 2019
Date of Inception Workshop	Jun 17, 2021
First Disbursement of Funds Date	Aug 24, 2020
Dates of Project Steering Committee/Board Meetings during reporting period	Jan 10, 2022
Expected Date of Mid-term Review by UNDP-Kenya	Jan 5, 2022
Expected Date of Terminal Evaluation by UNDP-Kenya	July 1, 2025
Original Planned Project Closing Date	December 31,2025

Following the project document signing by The National Treasury on 5th July 2019 (the official project start date), the COVID pandemic occurred, which contributed significantly to delays in project start-up caused by the recurrent country-wide lockdowns, restrictions of movement and other regulations affecting the workplace. Consequently, State Department for Wildlife (SDW) and UNDP developed the 6-month project start-up plan that included:

- Budget capture in the National Budget Estimates;

- Opening of the project special deposit account with the Central Bank of Kenya;
- Appointment of signatories by SDW;
- Project Management Unit (PMU) recruitment and on boarding (completed in April 2021);
- Office space allocation by SDW;
- Procurement of project coordination equipment and furniture;
- Inception workshop (held in June 2021 following the employment of the PMU);
- Constituting the Project Steering Committee (PSC); and
- Development of the 2020/21 Annual Workplan (AWP) and Budget.

The start-up phase had to address the systemic challenges to having the project captured as National Development support: the project needed to be captured in national budget estimates; and the work around the Kenyan Government moratorium on hiring of staff. The project administrative actions in the start-up plan were accomplished in November 2020. The critical tasks of the PMU recruitment and Inception Workshop that passed the project's Annual Workplan were completed in April 2021 and June 2021 respectively. The project implementation commenced with stakeholder mobilisation and firming up of the activities in the latter half of 2021.

The project is fully functional with all structures set in place and clear support from the State Department for Wildlife.

2.9 Summary of Project Compliance:

The project implementation is in accordance with Government of Kenya procedures and donor (UNDP) procedures as spelt out by the Project document.

3. Statement of Performance against Project’s Predetermined Objectives

Introduction

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’s performance against predetermined objectives. The key development objectives of the *project’s agreement/* plan are to:

- (i) Strengthen national and local capacity to effectively control IWT in Kenya
- (ii) Reducing poaching and illegal wildlife trade in threatened species in Tsavo and Maasai Mara Ecosystems
- (iii) Strengthen Community Wildlife Conservancies in Tsavo and Maasai Mara Ecosystems
- (iv) Knowledge Management, M&E and Gender Mainstreaming

Progress on attainment of strategic development objectives

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. Attendant indicators were identified for reasons of tracking progress and performance measurement.

Below we provide the progress on attaining the stated objectives.

Project	Objective	Outcome	Indicator	Performance

Combating Poaching and Illegal Wildlife Trafficking in Kenya
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<p>Combating Poaching and Illegal Wildlife Trafficking</p>	<p>Strengthen national and local capacity to effectively control IWT in Kenya</p>	<p>Increased national and local capacity to fight wildlife crime</p>	<p>Poaching rates of target species at program sites (Specifically, a reduction in PIKE trend for elephants to below 50% at each site; and for rhinos and big cats, a reduction in poaching rates to reverse population declines - compared to baseline levels at start of project Increase in proportion of poaching-related arrests that result in prosecution Increase in the Number of multi-disciplinary and/or multi-jurisdictional intelligence-led enforcement</p>	<p>-Draft national to combat poaching and illegal wildlife trade developed awaiting stakeholder engagement and validation. -Delivered 3 rapid response and patrol vehicles in Maasai Mara landscape. -Delivered 2 anti-poaching patrol vehicles to KWS – Tsavo -Delivered 10 motor bikes to Tsavo (6 TTWCA & 4 KWS) -Delivered 10 motor bikes to MMCA -Constituted a multi – Agency anti-poaching Task force between KWS, Narok county government and MMWCA.</p>
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			operations	
Combating Poaching and Illegal Wildlife Trafficking	Reducing poaching and illegal trade in threatened species in Tsavo and Maasai Mara ecosystems	Increased effectiveness of Conservancies, PAs and local law enforcement agencies to control poaching and IWT in Tsavo and Maasai Mara Ecosystems	Increased community engagement to live with, manage, and benefit from wildlife Increase in the benefits received by communities from sustainable (community-based) natural resource management activities and enterprises	-Construction of Tsavo security systems (Voi & Kasigau) complete. -100 rangers trained at Manyani Law Enforcement Academy. -Trained law enforcement Agencies on CITES (60 – Tsavo 40- Mara.) -Equipped Maasai Mara with Anti-poaching Task Force VHF radio.
Combating Poaching and Illegal Wildlife Trafficking	Strengthen Community Wildlife Conservancies in Tsavo and Maasai Mara Ecosystems	Strengthened Community Wildlife Conservancies and benefits for local communities from CBWM and CBNRM	Area of forest resources restored in the landscape, stratified by forest management actors (increase compared to baseline	-Equiped rangers with uniforms and protective gear in Mara. -Mara management plan developed and Gazetted. -Trained board of directors and managers on conservancy's

		in Tsavo and Maasai Mara Ecosystems.	levels at start of project) increase in integrated landscape management practices and restoration plans to maintain forest ecosystem services and sustain wildlife by government, private sector and local community actors, both women & men	governance and LAMP (Leadership and management) for Mbale, Orpua and Mbokishi. -Development of management plans for 4 conservancies; Dawida & Mbale at draft stage. Mara Ripoi & Mbokishi at validation stage.
Combating Poaching and Illegal Wildlife Trafficking	Knowledge Management, M&E and Gender Mainstreaming	Lessons learnt by the project through participatory M&E and gender mainstreaming are used nationally and internationally	Improved coordination among program stakeholders and other partners, including donors Programme monitoring system successfully developed and deployed and the Establishment of a knowledge exchange	-Maasai Mara Landscape gender mainstreaming strategy 2023-2028 in process. -Tsavo landscape community engagement workshops on gender mainstreaming, it is a continuous process. Conducted community awareness and education meetings.

			platform to support program stakeholders	
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4. Environmental and Sustainability reporting

The Combatting Poaching and Illegal Wildlife Trafficking project exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability

4.1 Sustainability strategy and profile

The project therefore enhances human dignity by protecting the environment and their livelihoods. This is in line with the Article 1 of Universal Declaration of Human rights: ‘all human beings are born free and equal in dignity’, as it enables communities to live a dignified life. In the Constitution of Kenya, it also addresses Article 42: On Environment ‘Every person has the right to a clean and healthy environment, and Article 43 on Economic and social rights, ‘Every person has the right--(c) to be free from hunger and to have adequate food of acceptable quality’ through protection of livelihoods.

4.2 Environmental performance

The project aims to reduce threats to wildlife population in Kenya, manage the competing land use claims on the rangelands and improve wildlife security and PA adjacent community engagement in the Maasai Mara and Tsavo landscapes. This will build the enforcement capacity for the reduction of bushmeat hunting; retaliatory attacks to wildlife predation and destruction; poaching; and illegal wildlife trafficking.

The project therefore directly supports environmental sustainability by tackling poaching and illegal wildlife trade through application of incentives and disincentives as well as improving the enabling environment for enforcement of wildlife protection laws. Likewise, improved operations, intelligence and prosecution of wildlife crime perpetrators will lead to effective law enforcement and provide sufficient deterrence against wildlife crime. Strengthening of the conservancies in the PA adjacent areas will create space for wildlife dispersal and distribution within their traditional range; and the increased benefits to the community will enlist their engagement as frontline wildlife security actors by provision of the intelligence and non-engagement in poaching. In addition, through benefit sharing

mechanisms and provision of sustainable livelihood strategies, local communities will be motivated to align their land use and livelihood activities with conservation goals and refrain from illegal activities that are ecologically destructive.

Rangeland management regimes to be adopted will also enhance the carrying capacity of the landscape that will positively impact the pastoralist livelihoods of the Maasai community and address the human wildlife conflicts that arise from competing land uses in two landscapes.

4.3 Employee welfare

According to Part II B.5 of the Human Resource Policies and Procedures Manual for the Public Service (IWT-Kenya Project) May 2016.

Recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities

4.4 Market place practices-

a) Responsible Supply chain and supplier relations-

a) To ensure responsible competition, and transparency, procurement, opportunities, are issued to minimum of three bidders, all the procurement is done online and published on the government tender's portal for public scrutiny.

b) A list of registered suppliers is maintained and continuously updated where suppliers are selected to participate in procurement opportunities, the IWT-Kenya project to ensure prompt payment to all suppliers for goods /services rendered.

c) The preferred method of procurement is through open tender. Procurement opportunities are advertised through daily newspapers, the ministry website (on behalf of IWT-Kenya) and treasury tender portal. All interested suppliers are given equal chance to participate. Through the inspection and acceptance committee and involvement of the user's department, the IWT-Kenya ensures genuine products are delivered to the satisfaction of the specifications by the organization.

b) Responsible ethical practices

The project therefore enhances human dignity by protecting the environment and their livelihoods. This is in line with the Article 1 of Universal Declaration of Human rights: ‘all human beings are born free and equal in dignity’, as it enables communities to live a dignified life. In the Constitution of Kenya, it also addresses Article 42: On Environment ‘Every person has the right to a clean and healthy environment, and Article 43 on Economic and social rights, ‘Every person has the right--(c) to be free from hunger and to have adequate food of acceptable quality’ through protection of livelihoods.

c) Regulatory impact assessment

The project regulatory impact assessments have not been done. Safeguard citizen and stakeholder’s rights

4.5 Community Engagements

The project is therefore expected to improve the lives and livelihoods of the local communities by protecting biodiversity, improve human security as communities in the areas have suffered because of the human-wildlife conflicts, insecurity caused by poachers and loss of livelihoods due to diminishing biodiversity; which provides direct employment (i.e., tourism sector) and deprive people of full utilization of their environment, thus affecting livelihood diversification and food security. The projects operate in two community PA of Maasai Mara and Tsavo Conservancy through working with wildlife conservation stakeholders.

5. Statement of Project Management responsibilities

The Principal Secretary for the State Department for Wildlife and the Project Coordinator for *IWT –Kenya Project*) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2025.

This responsibility includes:

- (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period,
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project,
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud,
- (iv) Safeguarding the assets of the project,
- (v) Selecting and applying appropriate accounting policies and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department of Wildlife and the Project Coordinator for *IWT-Kenya project* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department of Wildlife and the Project Coordinator for *IWT-Kenya project* is of the opinion that the Project's financial statements give a true and fair view of the

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
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state of Project's transactions during the financial year/period ended June 30th, 2025, and of the Project's financial position as at June 30th 2025.

The Principal Secretary for the State Department of Wildlife and the Project Coordinator for *IWT-Kenya project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the State Department of Wildlife and the Project Coordinator for *IWT-Kenya project* confirm that the Project has fully complied with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were prepared by the Project Finance officer, approved by the Principal Secretary for the State Department for Wildlife and the Project Coordinator for IWT-Kenya Project on

26/11 2025, and signed by them.

Silvia Museiya
Principal Secretary

Netty Jemutai
Project Manager

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COMBATING POACHING AND ILLEGAL WILDLIFE TRAFFICKING IN KENYA THROUGH AN INTEGRATED APPROACH (CREDIT NO.00108406) FOR THE YEAR ENDED 30 JUNE, 2025 - STATE DEPARTMENT FOR WILDLIFE

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 the Government achieves value for money and that such funds are applied for intended purpose; and,
- C Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 transitional IPSAS financial statements of Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach Project (Credit No. 00108406) set out on pages 1 to 23, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance,

Report of the Auditor-General on Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (Credit No.00108406) for the year ended 30 June, 2025 - State Department for Wildlife

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach Project (Credit No. 00108406) as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33, and comply with the Financing Agreement Number: 00108406 dated 23 May, 2019 between the United Nations Development Programme and the Government of Kenya, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.100,000,000 and Kshs.58,327,000 respectively, resulting in an under-funding of Kshs.41,673,000 or 42% of the budget. Similarly, the actual expenditure was Kshs.64,222,360 against actual receipts of Kshs.58,327,000 resulting in over - absorption of Kshs.5,895,360 or 10% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

Unresolved Prior Year Audit Issues

In the prior years' audit reports, several issues were raised under the Report on lawfulness and effectiveness in use of public resources and Report on the Effectiveness of Internal Controls, Risk Management and Governance.

Review of the status during audit of the Project in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Delayed construction of facilities for security Hub at KWS Tsavo Conservation Area and Kisaju
2	2023/2024	Delay in the Design and Publishing of the National Wildlife Strategy
3	2023/2024	Delayed Development of Conservancy Management Plan
4	2023/2024	Non-Disclosure of in-kind contributions
5	2023/2024	Low absorption of funds and undrawn balances
6	2023/2024	Failure of Audit Committee and Internal Audit Function to Perform their Duties

Other Information

The Management is responsible for the information set out on pages iii to xxiv which comprise of Project Information and Overall Performance, Statement of Performance against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statement and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else 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

1. Non-Compliance with Public Sector Accounting Standards Board (PSASB) Reporting Template

The financial statements presented for audit did not include the correct information on Notes as prescribed by the PSASB as detailed below,

- i. The numbering of notes as indicated in the statement of financial performance and the statement of financial position were inconsistent with actual notes in paragraph 12 (Notes to the financial statements) as shown below,

Item	Note as per Statement of Financial Performance	Corresponding Note
Employees Costs	8	7
Use of Goods and Services	9	8
Cash and Cash Equivalents	17 (Financial position)	9

- ii. The cover page did not specifically indicate that the financial statements were transitional IPSAS.
- iii. The statement of project management responsibilities did not indicate that the statements are transitional IPSAS as required.
- iv. Note 2 to the financial statements did not indicate that these are transitional financial statements.

In the circumstances, Management was in breach of the PSASB guidelines.

2. Invalid ETIMS Invoice and Non-Remittance of Tax

Note 8 to the financial statements reflects use of goods and services amount of Kshs.51,762,680 which includes general office supplies of Kshs.1,385,852. Review of payment voucher No. 2592/1 for supply of toners amounting to Kshs.1,335,852 revealed discrepancies in the supporting electronic Tax Invoice Management System (eTIMS) documentation. Validation of CU invoice number KRACU0100003854/3 indicated in the eTIMS document through the Kenya Revenue Authority (KRA) eTIMS system showed

the payee name being different from eTIMS invoice attached to the payment voucher. The mismatch between the validated eTIMS certificate and the attached invoice casts doubt on the authenticity of the documentation and indicates that the applicable tax of Kshs.184,255.45 may not have been correctly declared or remitted to KRA contrary to the Income Tax Act.

In the circumstances, Management was in breach of the Kenya Revenue Authority (KRA) guidelines on the Electronic Tax Invoice Management System (eTIMS).

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed except for the effect of the matters 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

1. Failure of the Audit Committee and the Internal Audit Function to Perform their Duties

During the year under review, it was observed that the internal audit function for the State Department for Wildlife assigned to undertake audits for the Project did not provide internal audit reports. It was therefore not possible to confirm whether the Project's risk management, governance and internal control processes were operating effectively. Further, it was noted that State Department also lacked an audit committee that is to review the internal audit reports.

In the circumstances, the effectiveness of audit committee and the internal audit function in providing internal checks and balances to the Project could not be confirmed.

2. Low Absorption of Funds and Undrawn Balances

The project information and overall performance at page x reflects that the Project signed an agreement for funding from United Nations Development Programme (UNDP) and Government of Kenya with a combined amount of Kshs.1,350,727,377 out of which only Kshs.434,646,310 had been received as at 30 June, 2025 resulting to undrawn balance of Kshs.916,081,067 leading to low absorption of funds.

In the circumstances, there is risk that the Project's timelines would end without implementing all the planned activities and therefore not meeting all the Project's objectives.

3. Non-Disclosure of In-Kind Contributions

The project grant document indicates that the Illegal Wildlife Trafficking (IWT) project was to be implemented in a span of five (5) years, effective from the date the agreement was signed, 23 May, 2019. The total cost of the project was USD 19,392,268. This was to be financed through a Global Environment Facility (GEF) cash grant of USD 3,826,605 and USD 15,565,663 in-kind contributions by the Project implementation partners. The project is expected to close in December, 2025. However, there are no records showing how much the implementing partners have contributed in-kind since inception of the project. Further, the project was to be implemented in phases, component 1 to 4 with budgeted amounts and expected outcomes per year. However, there were no detailed reports indicating how far the project outcomes had been achieved and the budgetary allocations absorbed per outcome per year. Therefore, there is ambiguity in project implementation and utilization of resources.

In the circumstances, the Project may experience under funding, resulting in inability to fully implement the expected outcomes, thereby denying the public the expected services.

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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by African Development Bank Financing Agreement Credit No.00108406 dated 23 May, 2019 between the United Nations Development Programme and the Government of Kenya, I report based on my audit, that;

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

Basis for Conclusion

The Financing Agreement requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Project's compliance with laws and regulations. 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 (Accrual 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 governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

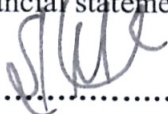
15 December, 2025

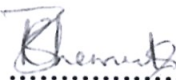
*Combating Poaching and Illegal Wildlife Trafficking in Kenya
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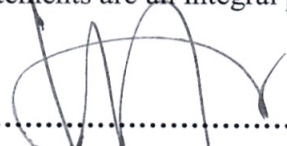
7. Statement of Financial Performance for the Year Ended 30th June 2025.

	Notes	2024-2025
		Kshs
Revenue		
Revenue Transfers	6	58,327,000
Miscellaneous Revenue	7	-
Total revenue		58,327,000
Expenses		
Employee costs	8	12,459,680
Use of goods and services	9	51,762,680
Depreciation and amortization expense	10	-
Transfer to other Government Entities	11	-
Other Transfers/Subsidies/Grants	12	-
Certified Works	13	-
Total expenses		64,222,360
Other gains/(losses)		
Gain/Loss on sale of assets	14	-
Gain/Loss on foreign exchange transactions	15	-
Impairment loss	16	-
Surplus/ (deficit)		(5,895,360)

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


.....
Silvia Museiya
Principal Secretary


.....
Netty Jemutai
Project Coordinator


.....
Wellington Magoi
Project Accountant
ICPAK Member No: 3740

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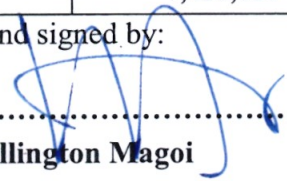
8. Statement of Financial Position as at 30th June 2025

	Note	2024-2025	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	17	1,525,660	7,421,020
Receivables	18	-	-
Inventories	19	-	-
Prepayment	20	-	-
Total Current Assets		1,525,660	7,421,020
Non-Current Assets			
Property, Plant and Equipment	20	-	-
Intangible Assets	21	-	-
Total Non- Current Assets		-	-
Total Assets (a)		-	-
Liabilities			
Current Liabilities			
Trade and Other Payables	22	-	-
Third Party Deposits	23	-	-
Deferred Income	24	-	-
Total Current Liabilities		-	-
Total Liabilities (b)		-	-
Net Assets (a-b)			7,421,020
Represented By:			
Accumulated Surplus		1,525,660	-
Total Net Assets		1,525,660	7,421,020

The financial statements were approved on 28/11 2025 and signed by:


.....
Silvia Museiya
Principal Secretary


.....
Netty Jemutai
Project Coordinator


.....
Wellington Magoi
Project Accountant
ICPAK Member No.3740

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9. Statement of Changes in Net Assets

Description	Accumulated Surplus
	Kshs
As at 30 th June 2024 (Cash Basis)	7,421,020
Adjustments:	
Asset Recognition	-
Liabilities recognition	-
As at 1st July 2024	7,421,020
Surplus/(Deficit) for the year	(5,895,360)
As at 30th June 2025	1,525,660

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

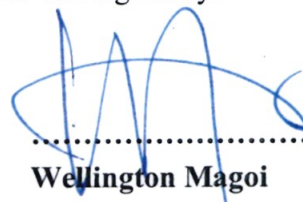
The financial statements were approved on 26/11 2025 and signed by:



.....
Silvia Museiya
Principal Secretary/Chief
Officer



.....
Netty Jemutai
Project Coordinator



.....
Wellington Magoi
Project Accountant
ICPAK Member No.3740

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10. Statement of Cashflow for the year ended 30th June 2025

Description	Note	2024-205
		Kshs
Cashflow from operating activities		
Receipts		
Revenue Transfers		58,327,000
Miscellaneous Revenue		-
Total receipts		58,327,000
Payments		
Employee costs		12,459,680
Use of goods and services		51,762,680
Transfer to other Government Entities		-
Other Transfers/Subsidies/Grants		-
Certified Works		-
Total payments		64,222,360
Net cash flow from operating activities	26	(5,895,360)
Cashflow from investing activities		
Acquisition of non-financial assets		-
Proceeds from sale of Assets		-
Acquisition of Intangible assets		-
Net cash flows from investing activities		(5,895,360)
Cash flow from financing activities		
<i>Specify the activity</i>		-
Net cash flow from financing activities		-
Net increase/Decrease in cash and cash equivalents		(5,895,360)
Cash and cash equivalent at 1st July 2024	17	7,421,020
Cash and cash equivalent at end June 2025	17	1,525,660

11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry Overs from previous periods		-	-	7,421,020	7,421,020	-
Receipts						
Revenue Transfers	100,000,000	-	100,000,000	58,327,000	41,673,000	58%
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenue	100,000,000	-	100,000,000	58,327,000	41,673,000	58%
Payments						
Employee costs	18,200,000	-	18,200,000	12,459,680	5,740,320	68%
Use of goods and services	81,800,000	-	81,200,000	51,762,680	30,037,320	63%
Transfer to other Government Entities	-	-	-	-	-	-
Other Transfers/Subsidies/Grants	-	-	-	-	-	-
Certified Works	-	-	-	-	-	-
Total Payments	100,000,000	-	100,000,000	64,222,360	35,777,640	64%
Surplus		-	-	1,525,660	1,525,660	-

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	1,525,660
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	1,525,660

12. Notes to the Financial Statements

1. General Information

xxx entity is established by and derives its authority and accountability from xxx Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity’s principal activity is xxx.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33, and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorized for issue by the accounting officer on xxxx

3. Adoption of New and Revised Standards

- i) ***New and amended standards and interpretations in issue effective in the year ended 30 June 2025.***

Standard	Effective date and impact:
IPSAS 43	<p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>

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Standard	Effective date and impact:
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45-Property Plant and Equipment	<p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

b) Budget information

The original budget for FY 2024/2025 was approved by parliament. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The project's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page **xx** under section **xxx** of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
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Notes to the financial statements

d) Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

Notes to the financial statements

g) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
Annual Report and Financial Statements for the financial year ended June 30, 2025***

Notes to the financial statements

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

h) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method.

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
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- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

i) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The *Entity* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

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

j) Nature and purpose of reserves

The *Entity* creates and maintains reserves in terms of specific requirements. (*Entity to state the reserves maintained and appropriate policies adopted*).

k) Changes in accounting policies and estimates

The *Entity* recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

l) Employee benefits

Retirement benefit plans

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

n) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

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o) Related parties

The *Entity* regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

p) Service concession arrangements

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

q) 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.

r) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Project's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the *Entity*.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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6. Revenue Transfers

Description	2024-2025
	KShs
Unconditional Transfers	
GoK Counter Part funding	-
Transfers from Development partners	58,327,000
<i>Other unconditional transfers (Specify)</i>	-
Total Unconditional Transfers (a)	58,327,000
Conditional Transfers	
Transfers from Development partners 1	-
Transfers from Development partner 2	-
<i>Other conditional transfers (specify)</i>	-
Total Conditional Transfers (b)	-
Total Transfers for the Year (a + b)	58,327,000

a) Details to Revenue Transfers

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers (Current FY)
	Kshs	Kshs	Kshs	Kshs
GOK Funding	-	-	-	-
Development Partner 1	58,327,000	-	-	58,327,000
Development Partner 2	-	-	-	-
Subtotal	58,327,000	-	-	58,327,000
Deferred Income realized	-		-	-
Transfers in Kind	-			-
Total	58,327,000	-	-	58,327,000

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7. Employees Costs

Description	FY 2024/25
	<u>Kshs</u>
Basic salaries of permanent employees	12,459,680
Basic wages of temporary employees	-
Personal allowances paid as part of salary	-
Personal allowances paid as reimbursements	-
Personal allowances provided in kind	-
Pension and other social security contributions	-
Compulsory national social security schemes	-
Compulsory national health insurance schemes	-
Other specify*	-
Total	12,459,680

8. Use of Goods and Services

De scription	FY 2024/25
<u>c</u>	<u>Kshs</u>
Utilities, supplies and services	-
Bank charges	-
Communication, supplies and services	-
Domestic travel and subsistence	17,925,602
Foreign travel and subsistence	-
Fuel and lubricants	4,000,000
General office supplies	1,385,852
Stationery, Printing, advertising, and information supplies	-
Office rent	-
Training payments	-
Hospitality supplies and services	28,451,226
Insurance costs	-
Specialized materials and services	-
Other operating payments(specify)	-
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance- other assets	-
Total	51,762,680

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9. Cash and Cash Equivalents

Description	2024/25	1st July 2024
	Kshs	Kshs
Cash in Bank	1,525,660	7,421,020
Cash on hand	-	-
<i>Others (Specify)</i>	-	-
Total Cash and Cash Equivalents	1,525,660	7,421,020

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Notes to the financial statements

Project Bank Accounts

Details	2024/25	1 st July 2024
	Kshs	Kshs
Foreign Currency Accounts		
Central Bank of Kenya [A/c No...1000506539...]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	=	=
Local Currency Accounts		
Central Bank of Kenya [A/c No.....]	1,525,660	7,421,020
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	<u>1,525,660</u>	<u>7,421,020</u>
Total bank account balances	<u>1,525,660</u>	<u>7,421,020</u>

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
Annual Report and Financial Statements for the financial year ended June 30, 2025***

10. Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2025 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2024/25	1 st July 2024
	Kshs	Kshs
(i) A/c Name [A/c No.....]		
Opening balance	-	-
Total amount deposited in the account	-	-
Total amount withdrawn	=	=
Closing balance (as per SDA bank account reconciliation attached)	=	=
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	7,421.020	-
Total amount deposited in the account	58,327,000	-
Total amount withdrawn	<u>64,222,360</u>	=
Closing balance (as per SDA bank account reconciliation attached)	<u>1,525,660</u>	<u>7,421.020</u>

***Combating Poaching and Illegal Wildlife Trafficking in Kenya
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Notes to the financial statements

Notes to the financial statements

11. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

12. Ultimate And Holding Entity

The Entity is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of xxx.
Its ultimate parent is the Government of Kenya.



13. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1894	Delayed Construction of facilities for security Hub at KWS Tsavo Conservation Area.		Resolved	
1895	Delays in Design and Publishing of the National Wildlife Strategy (2023-2028)		Resolved	
1896	Delayed Development and Implementation of Conservancy Management Plans		Resolved	
1897	Non disclosure of in kind Contribution		Resolved	
1898	Low absorption of funds and undrawn balances		Resolved	

	
.....
Silvia Museiya	Netty Jemutai
Principal Secretary	Project Coordinator

Annex 2: Reconciliation of inter-entity transfers

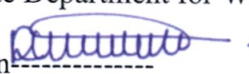
Project Name:				
Break down of transfers from the State Department of Wild life				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	2024/25
			-	
			-	
		Total	-	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	2024/25
			-	
		Total	-	
C.	Others			
		Bank Statement Date	Amount (Kshs)	2024/25
		Oct - Dec 2024	35,527,000	
		April - June 2025	22,800,000	
		Total	58,327,000	
		Total (A+B+C)	58,327,000	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

Project Coordinator
UNDP / IWT

Sign 

Head of Accounting Unit
State Department for Wildlife

Sign 

Annex 4: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2025
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)

REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of State Department for Wildlife
UNDP Comb. Illegal Wildlife Trade A/c No. 1000506539 as at the close of business on 30th June 2024

The Board, consists of

Mr. Paul Kuria	Chairman	- Deputy Director Information Communication Technology
Mr. Brian Wandera	Secretary	- Accountant
Mr Chrysostom Njeru	Member	- Chief Finance Officer

Assembled at the office of the Cashier at 10:00 am on the 15th July, 2025.

And the following cash was produced:-

Notes: -

Silver: -

Copper: -

Cheques (as per details on reverse)

It was observed that cheques amounting to Sh..... Ctshad 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.

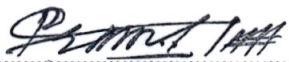
The Cash Book reflected the following balances as at the close of Business on 14th July,2025.

Cash on Hand: Sh.

Bank Balance: shs.1,525,660.30

The Bank Certificate of Balance showed a sum 6,712,660.30 standing to the credit of the account on 30th June,2025. 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.

Date: 15/07/2025


.....
Chairman


.....
Member


.....
Secretary

Members of the Board

2	30-Jun-25	30-Jun-25 FT251817XH43	Outward RTGS Payment MT 102 150001898	1,982,400.00	0	6,712,660.30
			STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001898 IMP01917			
1	3-Jul-25	3-Jul-25 FT25184PJBC6	Outward RTGS Payment MT 103 150001902	470,400.00	0	6,242,260.30
			STATE DEPT FOR WILDLIFE:999999 BONIFACE KIPCHUMBA CHEBII 150001902 PV02498			
2	4-Jul-25	4-Jul-25 FT251850HQPK	TRFS Payments 150001903	3,734.50	0	6,238,525.80
			25GABIIA Withholding Tax			
3	7-Jul-25	7-Jul-25 FT25188JGG73	Outward RTGS Payment MT 103 150001904	212,865.50	0	6,025,660.30
			STATE DEPT FOR WILDLIFE:999999 KENYA SAFARI LODGES AND HOTELS LIMI 150001904			
1	14-Jul-25	14-Jul-25 FT25195YZDBR	Outward RTGS Payment MT 103 150001905	4,500,000.00	0	1,525,660.30
			STATE DEPT FOR WILDLIFE:999999 KENYA WILDLIFE SERVICE 150001905 PV03205			
			Totals	4,500,000.00	0	
						Closing Balance : 1,525,660.30

**STATE DEPARTMENT FOR WILDLIFE
BANK RECONCILIATION AS AT 30.06.2025
UNDP -STATE DEPARTMENT FOR WILDLIFE**

A/C.NO.1000506539		
	AMOUNT	AMOUNT
	KSH.	KSH.
Opening Cash book Balance as per 01-06-2025		138,995.30
Add:.....		
Receipts for the Month		22,800,000.00
		-
Sub-Total		22,938,995.30
Less:.....		
Payments for the Months		(16,226,335.00)
Balance as per Bank Statement as at 30-06-2025		6,712,660.30
Less : Unpresented cheques		(5,187,000.00)
Add: Receipts in Cash book not in Bank Statement		
Balance as Per Cashbook as at 30-06-2025		1,525,660.30

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Signature.....
Prepared by: *[Signature]*

Date... *18/07/2025*

Signature.....
Checked by: *[Signature]*

Date... *18/07/25*

Signature.....
Approved By *[Signature]*

Date... *18/07/2025*

STATEMEN Rundate : 25 AUG 2025
CENTRAL B Runtime : 13:14:47
BANKI KUU Customer number : 139527
P.O.BOX 6C Account number : 1000506539
NAIROBI. Account name : UNDP COMB. ILLEGAL WILDLIFE TRADE-KES
STATEMEN Opening Balance : 138,995.30

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	13-Jun-25	13-Jun-25	FT2516463DJ4	TRFS Payments 150001839 25FAKKZA Withholding Tax	9,735.90		0 129,259.40
2	13-Jun-25	13-Jun-25	FT25164T5VWM	TRFS Payments 150001840 25FAKKZK Withholding Tax	23,031.95		0 106,227.45
3	13-Jun-25	13-Jun-25	FT2516465T5S	TRFS Payments 150001891 0	33,000.00		0 73,227.45
4	13-Jun-25	13-Jun-25	FT25164RM99W	PV02223 TRFS Payments 150001882 0	33,000.00		0 40,227.45
5	13-Jun-25	13-Jun-25	FT25164LN5QG	PV01940 Outward RTGS Payment MT 102 150001814 STATE DEPT FOR WILDLIFE:CBK MICHEAL MUEMA NGOLOMA /REC/0150001814 PV02485	33,600.00		0 6,627.45
6	13-Jun-25	13-Jun-25	FT25164GVT50	Outward RTGS Payment MT 102 150001813 STATE DEPT FOR WILDLIFE:CBK MICHEAL MUEMA NGOLOMA /REC/0150001813 PV02441	33,600.00		0 -26,972.55
7	13-Jun-25	13-Jun-25	FT251649DV39	Outward RTGS Payment MT 103 150001831 STATE DEPT FOR WILDLIFE:999999 JOHN MWANGANGI MAKAI 150001831 PV02441	50,400.00		0 -77,372.55
8	13-Jun-25	13-Jun-25	FT251647Y3SY	TRFS Payments 150001844 25FAKSYD Withholding Tax	68,965.50		0 -146,338.05
9	13-Jun-25	13-Jun-25	FT25164WRJZ1	TRFS Payments 150001877 0	291,916.75		0 -438,254.80
10	13-Jun-25	13-Jun-25	FT25164502PF	PV01940 TRFS Payments 150001886 0	291,916.75		0 -730,171.55
11	13-Jun-25	13-Jun-25	FT25164WK7F3	PV02223 TRFS Payments 0	0	22,800,000.00	22,069,828.45
12	16-Jun-25	16-Jun-25	FT251677KLQM	PV02643 Outward RTGS Payment MT 102 150001837 STATE DEPT FOR WILDLIFE:CBK STEPHEN CHERUIYOT BUNGEI /REC/0150001837 PV02441	18,900.00		0 22,050,928.45
13	16-Jun-25	16-Jun-25	FT25167XXTZL	Outward RTGS Payment MT 102	18,900.00		0 22,032,028.45

				150001817			
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001817 PV02485			
14	16-Jun-25	16-Jun-25	FT25167NDY64	Outward RTGS Payment MT 102	18,900.00	0	22,013,128.45
				150001820			
				STATE DEPT FOR WILDLIFE:CBK ROBERT KEBASO ONDEYO /REC/0150001820 PV02485			
15	16-Jun-25	16-Jun-25	FT25167YHOSF	Outward RTGS Payment MT 102	18,900.00	0	21,994,228.45
				150001819			
				STATE DEPT FOR WILDLIFE:CBK VERONICA MUMBUA MULINGE /REC/0150001819 PV02485			
16	16-Jun-25	16-Jun-25	FT25167V6PFJ	Outward RTGS Payment MT 102	25,200.00	0	21,969,028.45
				150001896			
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001896 IMP01918			
17	16-Jun-25	16-Jun-25	FT25167PLFB7	Outward RTGS Payment MT 102	25,200.00	0	21,943,828.45
				150001895			
				STATE DEPT FOR WILDLIFE:CBK GIBSON MWANGOMBE MWAMBURI /REC/0150001895 IMP01919			
18	16-Jun-25	16-Jun-25	FT251679V11Z	Outward RTGS Payment MT 102	30,250.00	0	21,913,578.45
				150001894			
				STATE DEPT FOR WILDLIFE:CBK SOCIAL HEALTH INSURANCE FUND /REC/0150001894 PV02223			
19	16-Jun-25	16-Jun-25	FT25167HTNVH	Outward RTGS Payment MT 102	30,250.00	0	21,883,328.45
				150001884			
				STATE DEPT FOR WILDLIFE:CBK SOCIAL HEALTH INSURANCE FUND /REC/0150001884 PV01940			
20	16-Jun-25	16-Jun-25	FT251677HD6R	Outward RTGS Payment MT 102	33,600.00	0	21,849,728.45
				150001835			
				STATE DEPT FOR WILDLIFE:CBK JULIUS MUIYIA OLE MATA /REC/0150001835 PV02485			
21	16-Jun-25	16-Jun-25	FT25167BCD41	Outward RTGS Payment MT 102	33,600.00	0	21,816,128.45
				150001812			
				STATE DEPT FOR WILDLIFE:CBK MARCK SIANGLA OCHIENG /REC/0150001812 PV02485			
22	16-Jun-25	16-Jun-25	FT25167WNT2P	Outward RTGS Payment MT 102	33,600.00	0	21,782,528.45
				150001832			
				STATE DEPT FOR WILDLIFE:CBK JANE MUTHONI GITAHU /REC/0150001832 PV02441			
23	16-Jun-25	16-Jun-25	FT2516727X9G	Outward RTGS Payment MT 102	33,600.00	0	21,748,928.45
				150001833			
				STATE DEPT FOR WILDLIFE:CBK JANE MUTHONI GITAHU			

				/REC/0150001833 PV02485			
24	16-Jun-25	16-Jun-25	FT251674Y658	Outward RTGS Payment MT 102	150001818	33,600.00	0 21,715,328.45
				STATE DEPT FOR WILDLIFE:CBK DAVID GITARU NGANGA /REC/0150001818 PV02441			
25	16-Jun-25	16-Jun-25	FT2516778T57	Outward RTGS Payment MT 103	150001836	33,600.00	0 21,681,728.45
				STATE DEPT FOR WILDLIFE:999999 PURITY WAMBUI KAIRU	150001836		
				PV02441			
26	16-Jun-25	16-Jun-25	FT25167Z0WDM	Outward RTGS Payment MT 102	150001815	37,800.00	0 21,643,928.45
				STATE DEPT FOR WILDLIFE:CBK KOOME DAVID KIRAI /REC/0150001815 PV02441			
27	16-Jun-25	16-Jun-25	FT25167LG53M	Outward RTGS Payment MT 102	150001834	37,800.00	0 21,606,128.45
				STATE DEPT FOR WILDLIFE:CBK JULIUS MUIYIA OLE MATA /REC/0150001834 PV02441			
28	16-Jun-25	16-Jun-25	FT251671LLVH	Outward RTGS Payment MT 102	150001816	37,800.00	0 21,568,328.45
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001816 PV02441			
29	16-Jun-25	16-Jun-25	FT25167V3QQN	Outward RTGS Payment MT 102	150001838	42,000.00	0 21,526,328.45
				STATE DEPT FOR WILDLIFE:CBK PAUL KAMAU KURIA /REC/0150001838 PV02485			
30	16-Jun-25	16-Jun-25	FT25167BZMG1	Outward RTGS Payment MT 102	150001828	42,000.00	0 21,484,328.45
				STATE DEPT FOR WILDLIFE:CBK DANNIE BONIFACE KIPTEKWEI /REC/0150001828 PV02441			
31	16-Jun-25	16-Jun-25	FT25167RK9RG	Outward RTGS Payment MT 102	150001827	42,000.00	0 21,442,328.45
				STATE DEPT FOR WILDLIFE:CBK JOHN MUMO MUTUA /REC/0150001827 PV02485			
32	16-Jun-25	16-Jun-25	FT25167WV6BK	Outward RTGS Payment MT 102	150001823	42,000.00	0 21,400,328.45
				STATE DEPT FOR WILDLIFE:CBK LILIAN NYAMBURA KIARIE /REC/0150001823 PV02485			
33	16-Jun-25	16-Jun-25	FT251675FZVF	Outward RTGS Payment MT 102	150001830	42,000.00	0 21,358,328.45
				STATE DEPT FOR WILDLIFE:CBK CHRYSOSTOM IRERI NJERU /REC/0150001830 PV02441			
34	16-Jun-25	16-Jun-25	FT25167KBB9V	Outward RTGS Payment MT 102		43,200.00	0 21,315,128.45

				150001876			
				STATE DEPT FOR WILDLIFE:CBK NATIONAL SOCIAL SECURITY FUND /REC/0150001876 PV01940			
35	16-Jun-25	16-Jun-25	FT25167TVBGP	Outward RTGS Payment MT 102	43,200.00	0	21,271,928.45
				150001885			
				STATE DEPT FOR WILDLIFE:CBK NATIONAL SOCIAL SECURITY FUND /REC/0150001885 PV02223			
36	16-Jun-25	16-Jun-25	FT2516799HHZ	Outward RTGS Payment MT 102	50,400.00	0	21,221,528.45
				150001825			
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI /REC/0150001825 PV02485			
37	16-Jun-25	16-Jun-25	FT251674873N	Outward RTGS Payment MT 102	50,400.00	0	21,171,128.45
				150001892			
				STATE DEPT FOR WILDLIFE:CBK CYRUS KABUI MAGERIA /REC/0150001892 IMP01866/1			
38	16-Jun-25	16-Jun-25	FT25167WWBPD	Outward RTGS Payment MT 102	56,000.00	0	21,115,128.45
				150001899			
				STATE DEPT FOR WILDLIFE:CBK PAUL OCHIENG OJWANG /REC/0150001899 IMP01915			
39	16-Jun-25	16-Jun-25	FT25167DV2W5	Outward RTGS Payment MT 102	56,000.00	0	21,059,128.45
				150001897			
				STATE DEPT FOR WILDLIFE:CBK GIDEON OUMA NYAMBUGA /REC/0150001897 IMP01916			
40	16-Jun-25	16-Jun-25	FT25167FV87S	Outward RTGS Payment MT 102	84,000.00	0	20,975,128.45
				150001829			
				STATE DEPT FOR WILDLIFE:CBK ABUBAKAR ADAN HADE /REC/0150001829 PV02441			
41	16-Jun-25	16-Jun-25	FT25167VC05V	Outward RTGS Payment MT 102	84,000.00	0	20,891,128.4
				150001826			
				STATE DEPT FOR WILDLIFE:CBK JOHN MUMO MUTUA /REC/0150001826 PV02441			
42	16-Jun-25	16-Jun-25	FT25167ZXP2D	Outward RTGS Payment MT 102	84,000.00	0	20,807,128.45
				150001821			
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001821 PV02441			
43	16-Jun-25	16-Jun-25	FT251670S0QD	Outward RTGS Payment MT 102	100,800.00	0	20,706,328.45
				150001824			
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI /REC/0150001824 PV02441			
44	16-Jun-25	16-Jun-25	FT25167TR40B	Outward RTGS Payment MT 102	134,796.65	0	20,571,531.80
				150001883			
				STATE DEPT FOR WILDLIFE:CBK WELLINGTON MORTON MAGOI			

				/REC/0150001883 PV01940			
45	16-Jun-25	16-Jun-25	FT25167J4MGN	Outward RTGS Payment MT 102	150001881	134,796.65	0 20,436,735.15
				STATE DEPT FOR WILDLIFE:CBK ABUBAKAR ADAN HADE /REC/0150001881 PV01940			
46	16-Jun-25	16-Jun-25	FT25167QJFND	Outward RTGS Payment MT 102	150001890	134,796.65	0 20,301,938.50
				STATE DEPT FOR WILDLIFE:CBK ABUBAKAR ADAN HADE /REC/0150001890 PV02223			
47	16-Jun-25	16-Jun-25	FT25167JXL1Z	Outward RTGS Payment MT 102	150001893	134,796.65	0 20,167,141.85
				STATE DEPT FOR WILDLIFE:CBK WELLINGTON MORTON MAGOI /REC/0150001893 PV02223			
48	16-Jun-25	16-Jun-25	FT25167H70J1	Outward RTGS Payment MT 102	150001880	134,796.65	0 20,032,345.20
				STATE DEPT FOR WILDLIFE:CBK JOHN MUMO MUTUA /REC/0150001880 PV01940			
49	16-Jun-25	16-Jun-25	FT251677XDFS	Outward RTGS Payment MT 102	150001889	134,796.65	0 19,897,548.55
				STATE DEPT FOR WILDLIFE:CBK JOHN MUMO MUTUA /REC/0150001889 PV02223			
50	16-Jun-25	16-Jun-25	FT25167QR04M	Outward RTGS Payment MT 102	150001878	134,796.65	0 19,762,751.90
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001878 PV01940			
51	16-Jun-25	16-Jun-25	FT25167RCBS6	Outward RTGS Payment MT 102	150001887	134,796.65	0 19,627,955.25
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001887 PV02223			
52	16-Jun-25	16-Jun-25	FT25167THDPD	Outward RTGS Payment MT 102	150001822	151,200.00	0 19,476,755.25
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001822 PV02485			
53	16-Jun-25	16-Jun-25	FT251671XFPQ	Outward RTGS Payment MT 102	150001888	200,546.65	0 19,276,208.60
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI /REC/0150001888 PV02223			
54	16-Jun-25	16-Jun-25	FT25167VLH1J	Outward RTGS Payment MT 102	150001879	200,546.65	0 19,075,661.95
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI /REC/0150001879 PV01940			
55	16-Jun-25	16-Jun-25	FT25167D5SJ5	Outward RTGS Payment MT 102		291,200.00	0 18,784,461.95

				150001900			
				STATE DEPT FOR WILDLIFE:CBK GIBSON THEURI MWANGI /REC/0150001900 IMP01911			
56	16-Jun-25	16-Jun-25	FT25167823XH	Outward RTGS Payment MT 102	554,947.10	0	18,229,514.85
				150001841			
				STATE DEPT FOR WILDLIFE:CBK Bidel Limited /REC/0150001841 PV02593			
57	16-Jun-25	16-Jun-25	FT25167FD46F	Outward RTGS Payment MT 103	1,312,820.05	0	16,916,694.80
				150001842			
				STATE DEPT FOR WILDLIFE:999999 hira stationeries			
				150001842			
				PV02592/1			
58	16-Jun-25	16-Jun-25	FT25167F2RXQ	Outward RTGS Payment MT 103	3,931,034.50	0	12,985,660.30
				150001852			
				STATE DEPT FOR WILDLIFE:999999 R H DEVANI LIMITED			
				150001852			
				PV02360			
59	18-Jun-25	18-Jun-25	FT25169DCM69	Outward RTGS Payment MT 102	18,900.00	0	12,966,760.30
				150001798			
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001798 IMP01876			
60	18-Jun-25	18-Jun-25	FT25169CPCGT	Outward RTGS Payment MT 102	18,900.00	0	12,947,860.30
				150001799			
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001799 IMP01879			
61	18-Jun-25	18-Jun-25	FT25169M1WM8	Outward RTGS Payment MT 103	33,600.00	0	12,914,260.30
				150001807			
				STATE DEPT FOR WILDLIFE:999999 LILIAN ATIENO ONYANGO			
				150001807			
				IMP01874			
62	18-Jun-25	18-Jun-25	FT251693X0BM	Outward RTGS Payment MT 103	252,000.00	0	12,662,260.30
				150001806			
				STATE DEPT FOR WILDLIFE:999999 DAVID JOHN ADWERA			
				150001806			
				IMP01867			
63	19-Jun-25	19-Jun-25	FT251706G05P	Outward RTGS Payment MT 102	18,900.00	0	12,643,360.30
				150001845			
				STATE DEPT FOR WILDLIFE:CBK KOOME DAVID KIRAI /REC/0150001845 PV02498			
64	19-Jun-25	19-Jun-25	FT25170GH0Y0	Outward RTGS Payment MT 102	18,900.00	0	12,624,460.30
				150001797			
				STATE DEPT FOR WILDLIFE:CBK GIBSON MWANGOMBE MWAMBURI /REC/0150001797 IMP01880			
65	19-Jun-25	19-Jun-25	FT25170SSJFC	Outward RTGS Payment MT 102	18,900.00	0	12,605,560.30
				150001857			
				STATE DEPT FOR WILDLIFE:CBK MUTUA ALBUNUS MUTHOKA			

			/REC/0150001857 PV02498			
66	19-Jun-25	19-Jun-25	FT251708HN2V	Outward RTGS Payment MT 102	18,900.00	0 12,586,660.30
				150001811		
				STATE DEPT FOR WILDLIFE:CBK KINYUA WATWIRI FRANCIS /REC/0150001811 IMP01877		
67	19-Jun-25	19-Jun-25	FT25170H36K0	Outward RTGS Payment MT 102	33,600.00	0 12,553,060.30
				150001802		
				STATE DEPT FOR WILDLIFE:CBK JOSEPH WAINAINA MURAGURI /REC/0150001802 IMP01875		
68	19-Jun-25	19-Jun-25	FT25170Y0HYJ	Outward RTGS Payment MT 102	33,600.00	0 12,519,460.30
				150001856		
				STATE DEPT FOR WILDLIFE:CBK LOISE NJERI NGANGA /REC/0150001856 PV02498		
69	19-Jun-25	19-Jun-25	FT251703JPVD	Outward RTGS Payment MT 102	33,600.00	0 12,485,860.30
				150001859		
				STATE DEPT FOR WILDLIFE:CBK JOSEPH WAINAINA MURAGURI /REC/0150001859 PV02498		
70	19-Jun-25	19-Jun-25	FT25170FFDPZ	Outward RTGS Payment MT 102	33,600.00	0 12,452,260.30
				150001800		
				STATE DEPT FOR WILDLIFE:CBK DAVID GITARU NGANGA /REC/0150001800 IMP01878		
71	19-Jun-25	19-Jun-25	FT25170ZDRPM	Outward RTGS Payment MT 103	33,600.00	0 12,418,660.30
				150001867		
				STATE DEPT FOR WILDLIFE:999999 DAVID JOHN ADWERA		
				150001867		
				PV02498		
72	19-Jun-25	19-Jun-25	FT25170ZF6GY	Outward RTGS Payment MT 102	37,800.00	0 12,380,860.30
				150001858		
				STATE DEPT FOR WILDLIFE:CBK ROBERT KEBASO ONDEYO /REC/0150001858 PV02498		
73	19-Jun-25	19-Jun-25	FT25170Z3Z8Y	Outward RTGS Payment MT 102	37,800.00	0 12,343,060.30
				150001855		
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001855 PV02516		
74	19-Jun-25	19-Jun-25	FT25170MZBZF	Outward RTGS Payment MT 102	37,800.00	0 12,305,260.30
				150001854		
				STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001854 PV02498		
75	19-Jun-25	19-Jun-25	FT251701L4JZ	Outward RTGS Payment MT 102	42,000.00	0 12,263,260.30
				150001872		
				STATE DEPT FOR WILDLIFE:CBK ABUBAKAR ADAN HADE /REC/0150001872 PV02498		
76	19-Jun-25	19-Jun-25	FT25170Y1VVK	Outward RTGS Payment MT 102	50,400.00	0 12,212,860.30

				150001801			
				STATE DEPT FOR WILDLIFE:CBK RICHARD KIPROTICH CHEPKWONY /REC/0150001801 IMPO1871			
77	19-Jun-25	19-Jun-25	FT25170R6KNG	Outward RTGS Payment MT 102	54,600.00	0	12,158,260.30
				150001810			
				STATE DEPT FOR WILDLIFE:CBK JOHN KIPKORIR CHUMO /REC/0150001810 IMPO1864			
78	19-Jun-25	19-Jun-25	FT2517093YFD	Outward RTGS Payment MT 102	84,000.00	0	12,074,260.30
				150001851			
				STATE DEPT FOR WILDLIFE:CBK WELLINGTON MORTON MAGOI /REC/0150001851 PV02516			
79	19-Jun-25	19-Jun-25	FT25170L3QSS	Outward RTGS Payment MT 102	84,000.00	0	11,990,260.30
				150001850			
				STATE DEPT FOR WILDLIFE:CBK WELLINGTON MORTON MAGOI /REC/0150001850 PV02498			
80	19-Jun-25	19-Jun-25	FT25170PGVBZ	Outward RTGS Payment MT 102	84,000.00	0	11,906,260.30
				150001873			
				STATE DEPT FOR WILDLIFE:CBK ABUBAKAR ADAN HADE /REC/0150001873 PV02516			
81	19-Jun-25	19-Jun-25	FT251708CNXH	Outward RTGS Payment MT 102	84,000.00	0	11,822,260.30
				150001862			
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001862 PV02516			
82	19-Jun-25	19-Jun-25	FT251702XCMM	Outward RTGS Payment MT 102	84,000.00	0	11,738,260.30
				150001847			
				STATE DEPT FOR WILDLIFE:CBK DANIEL ROBERT KIVUNGI /REC/0150001847 PV02516			
83	19-Jun-25	19-Jun-25	FT251702FYWW	Outward RTGS Payment MT 102	84,000.00	0	11,654,260.30
				150001870			
				STATE DEPT FOR WILDLIFE:CBK JOHN MUMO MUTUA /REC/0150001870 PV02516			
84	19-Jun-25	19-Jun-25	FT25170S96YX	Outward RTGS Payment MT 102	84,000.00	0	11,570,260.30
				150001869			
				STATE DEPT FOR WILDLIFE:CBK JOHN MUMO MUTUA /REC/0150001869 PV02498			
85	19-Jun-25	19-Jun-25	FT25170K84ZX	Outward RTGS Payment MT 102	100,800.00	0	11,469,460.30
				150001865			
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI /REC/0150001865 PV02498			
86	19-Jun-25	19-Jun-25	FT251703KRW7	Outward RTGS Payment MT 102	100,800.00	0	11,368,660.30
				150001866			
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI			

			/REC/0150001866 PV02516				
87	19-Jun-25	19-Jun-25	FT25170BLF6N	Outward RTGS Payment MT 102	150001805	162,000.00	0 11,206,660.30
			STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001805 IMP01873				
88	19-Jun-25	19-Jun-25	FT2517049VDG	Outward RTGS Payment MT 102	150001804	162,000.00	0 11,044,660.30
			STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001804 IMP01868				
89	19-Jun-25	19-Jun-25	FT251703BH1C	Outward RTGS Payment MT 102	150001803	184,800.00	0 10,859,860.30
			STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001803 PV01805				
90	24-Jun-25	24-Jun-25	FT251752NZGH	Outward RTGS Payment MT 102	150001853	37,800.00	0 10,822,060.30
			STATE DEPT FOR WILDLIFE:CBK EDWIN OKUMU NYAKUNDI /REC/0150001853 PV02440				
91	24-Jun-25	24-Jun-25	FT2517559695	Outward RTGS Payment MT 102	150001809	50,400.00	0 10,771,660.30
			STATE DEPT FOR WILDLIFE:CBK CYRUS KABUI MAGERIA /REC/0150001809 IMP01866				
92	24-Jun-25	24-Jun-25	FT25175G8T6Q	Outward RTGS Payment MT 102	150001848	50,400.00	0 10,721,260.30
			STATE DEPT FOR WILDLIFE:CBK TOBIKO NGEEM NAYIOMA /REC/0150001848 PV02440				
93	24-Jun-25	24-Jun-25	FT251751VTNQ	Outward RTGS Payment MT 102	150001860	50,400.00	0 10,670,860.30
			STATE DEPT FOR WILDLIFE:CBK CHARLES NYARIKI OMBUKI /REC/0150001860 PV02440				
94	24-Jun-25	24-Jun-25	FT2517574LFO	Outward RTGS Payment MT 102	150001874	50,400.00	0 10,620,460.30
			STATE DEPT FOR WILDLIFE:CBK JOHN MWANGANGI MAKAI /REC/0150001874 PV02440				
95	24-Jun-25	24-Jun-25	FT25175Y6FVK	Outward RTGS Payment MT 103	150001863	50,400.00	0 10,570,060.30
			STATE DEPT FOR WILDLIFE:999999 JOHN OGANYO OLIMA PV02440				
96	24-Jun-25	24-Jun-25	FT25175KJCOL	Outward RTGS Payment MT 102	150001843	67,200.00	0 10,502,860.30
			STATE DEPT FOR WILDLIFE:CBK JAMES MAINA MURIUKI /REC/0150001843 PV02440				
97	24-Jun-25	24-Jun-25	FT251756RSPH	Outward RTGS Payment MT 102		84,000.00	0 10,418,860.30

				150001861			
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001861 PV02440			
98	24-Jun-25	24-Jun-25	FT251750Y32M	Outward RTGS Payment MT 102	84,000.00	0	10,334,860.30
				150001846			
				STATE DEPT FOR WILDLIFE:CBK DANIEL ROBERT KIVUNGI /REC/0150001846 PV02498			
99	24-Jun-25	24-Jun-25	FT251751LJVZ	Outward RTGS Payment MT 102	84,000.00	0	10,250,860.30
				150001875			
				STATE DEPT FOR WILDLIFE:CBK DANIEL ROBERT KIVUNGI /REC/0150001875 PV02440			
100	24-Jun-25	24-Jun-25	FT251754S240	Outward RTGS Payment MT 102	84,000.00	0	10,166,860.30
				150001871			
				STATE DEPT FOR WILDLIFE:CBK ABUBAKAR ADAN HADE /REC/0150001871 PV02440			
101	24-Jun-25	24-Jun-25	FT2517561L0L	Outward RTGS Payment MT 102	84,000.00	0	10,082,860.30
				150001849			
				STATE DEPT FOR WILDLIFE:CBK WELLINGTON MORTON MAGOI /REC/0150001849 PV02440			
102	24-Jun-25	24-Jun-25	FT251753H9RR	Outward RTGS Payment MT 103	84,000.00	0	9,998,860.30
				150001868			
				STATE DEPT FOR WILDLIFE:999999 JOHN MUMO MUTUA			
				150001868			
				PV02440			
103	24-Jun-25	24-Jun-25	FT25175861GZ	Outward RTGS Payment MT 102	886,200.00	0	9,112,660.30
				150001864			
				STATE DEPT FOR WILDLIFE:CBK NETTY JEMUTAI /REC/0150001864 PV02440			
104	30-Jun-25	30-Jun-25	FT251814GFV1	Outward RTGS Payment MT 102	417,600.00	0	8,695,060.30
				150001901			
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001901 PV01190			
105	30-Jun-25	30-Jun-25	FT251817XH43	Outward RTGS Payment MT 102	1,982,400.00	0	6,712,660.30
				150001898			
				STATE DEPT FOR WILDLIFE:CBK BONIFACE KIPCHUMBA CHEBII /REC/0150001898 IMP01917			
106	3-Jul-25	3-Jul-25	FT25184PJBC6	Outward RTGS Payment MT 103	470,400.00	0	6,242,260.30
				150001902			
				STATE DEPT FOR WILDLIFE:999999 BONIFACE KIPCHUMBA CHEBII			
				150001902			
				PV02498			
107	4-Jul-25	4-Jul-25	FT251850HQPK	TRFS Payments	3,734.50	0	6,238,525.80
				150001903			
				25GABIIA Withholding Tax			

108	7-Jul-25	7-Jul-25	FT25188JGG73	Outward RTGS Payment MT 103	212,865.50	0	6,025,660.30
				150001904			
				STATE DEPT FOR WILDLIFE:999999			
				KENYA SAFARI LODGES AND HOTELS LIMI			
				150001904			
				PV02301/1			
109	14-Jul-25	14-Jul-25	FT25195YZDBR	Outward RTGS Payment MT 103	4,500,000.00	0	1,525,660.30
				150001905			
				STATE DEPT FOR WILDLIFE:999999			
				KENYA WILDLIFE SERVICE			
				150001905			
				PV03205			
				Totals	21,413,335.00	22,800,000.00	
						Closing Balance :	1,525,660.30

