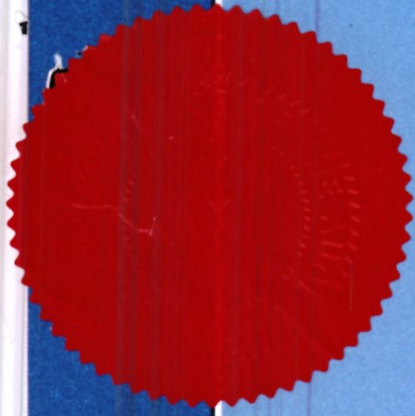
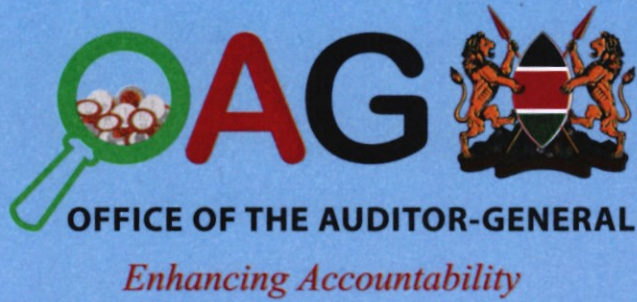


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Leader, majority party  
A. Shibuko

CLERK BY THE TABLE: [Signature]

**THE AUDITOR-GENERAL**

**ON**

**WILDLIFE RESEARCH AND  
TRAINING INSTITUTE**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

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**WILDLIFE  
RESEARCH  
& TRAINING  
INSTITUTE**

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**Wildlife Research and Training Institute**

**AMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE, 2023**

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



**Wildlife Research and Training Institute  
Annual Report and Financial Statements  
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**1. Acronyms, Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

WRTI	- Wildlife Research and Training Institute
WCMA	- Wildlife Conservation and Management Act
KWS	- Kenya Wildlife Service
CEO	- Chief Executive Officer
ICT	- Information, Communication and Technology
MEAS	- Multilateral Environmental Agreements
GIS	- Geographic Information System
STI	- Science, Technology and Innovation
TNA	- Training Needs Assessment
ERP	- Enterprise Resource Planning

**B: Glossary of Terms**

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

## **2. Key Entity Information and Management**

### **(a) Background information**

The Wildlife Research and Training Institute (WRTI) is established under Section 50 of the Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2018) (WCMA 2013) as a Corporate Body. The Executive Order No. 1 of 2023 on the organisation of the Government of the Republic of Kenya issued in January, 2023 places the Institute under the State Department for Wildlife in the Ministry of Tourism, Wildlife and Heritage (MoTWH).

The establishment of the Institute was informed by the need to provide coordinated wildlife research and comprehensive data to inform scientific based solutions that inform policy decisions, management approaches, and create innovative wildlife-based products and services in the wildlife sector. It was further informed by the need to enhance capacity in wildlife conservation and management through training.

The Institute's headquarter is in Naivasha and it has four (4) Field Research Centres with sub - centres established to address specific agro-climatic and ecological zones. These are:

- (i) Savannah, Arid and Semi-Arid Ecosystem Centre in Tsavo East National Park, which has sub-station in Tsavo West National Park (NP), Maasai Mara National Reserve (NR), Meru NP, Nairobi NP, Nakuru NP, Ruma NP, Amboseli NP and Marsabit (NR);
- (ii) Coastal and Marine Ecosystem Centre in Malindi with a substation in Shimba Hills NR;
- (iii) Montane/Forest Ecosystem Centre in Mweiga (Nyeri) with sub-station based in Kitale and Kakamega; and
- (iv) Inland Waters and Wetlands Centre in Naivasha with sub-stations in Kisumu and Lake Nakuru NP.

### **Principal Activities**

The object and purpose for which WRTI was established is to coordinate and undertake wildlife research and training in the country in accordance with Section 51 of the WCMA 2013. Its

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functions are listed in Section 52 of the same Act and include all forms of wildlife research and related emerging issues as well as enhancing capacity in wildlife conservation and management through training. Further, Section 59(1) of the Act empowers the WRTI to grant wildlife research permits, and Section 60(1) to establish a comprehensive wildlife database in collaboration with the Kenya Wildlife Service (KWS) and other relevant lead agencies & stakeholders.

In addition, WRTI functions also include establishing and operating Forensic and Genetics Laboratories, providing scientific/technical support on implementation of wildlife related Multilateral Environment Agreements (MEAs) and carrying out research related to bioprospecting.

The Institute's vision and mission statements are as follows:

- (i) **Vision Statement:** A centre of excellence for coordinated research, innovation and training for effective wildlife conservation and management
- (ii) **Mission Statement:** To provide accurate scientific data and skilled manpower for sustainable wildlife conservation and management

The Institute's vision and mission are premised upon the following strategic pillars:

- (i) **Coordination:** Provision of stewardship on wildlife research and on data archiving, retrieval and dissemination
- (ii) **Innovation:** Provision of innovative knowledge and skills that offer revolutionary decision-making and capacity enhancement in wildlife conservation and management
- (iii) **Partnerships:** Build strong local and international linkages for shared knowledge, equipment and tools for research, training and information sharing

Guided by the provisions of the WCMA 2013, Kenya's economic blue-print - Vision 2030, the National Wildlife Policy 2020, and the National Wildlife Strategy 2030, the following goals guide the Institute towards attainment of its vision:

- (i) Providing leadership in wildlife research and provision of scientific data and management
- (ii) Providing training and capacity building to support wildlife conservation and management
- (iii) Strengthening the Institutes internal capacity

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The Institute will achieve its mission by strengthening internal capacity and creating fruitful partnerships, so as to conduct and coordinate credible and value-added research, and develop a wide range of skills and knowledge, all which will guarantee visionary leadership in wildlife conservation and management in Kenya for sustained provision of quality environmental goods and services.

The Institute is guided by the following core values/principles in its operations

- (i) **Innovative:** Creative and willing to change or adopt new ways
- (ii) **Integrity:** Honest and transparent while reporting research findings and training outcomes so as to be trusted by different stakeholders
- (iii) **Partnerships:** Fostering an inclusive culture where communities, government, and other partners are participating and engaged
- (iv) **Professionalism:** Foster freedom of academic thought and work towards a just society where diverse views are respected and included.
- (v) **Stewardship:** Nurturing and fostering environmental sustainability and managing public resources with integrity
- (vi) **Quality:** Offer value for money in service delivery

Further, through a participatory approach, the Institute has developed the National Wildlife Research Agenda 2023-27 to facilitate coordination of wildlife research in order to enhance the provision of scientific data and information to support wildlife conservation; management decision-making and policy formulation while addressing present and emerging wildlife conservation and management challenges. The development of the agenda was informed by the uncoordinated research in the sector, the limited access and sharing of data and information and the research that has previously been disconnected from the prevailing needs of wildlife conservation and management in the country. The agenda has seven (7) broad interdependent thematic areas necessary to meet the needs of the wildlife sector. Each of these agendas spells out the current challenges, objective(s) and priority research areas that require in-depth studies for the purpose of providing science-driven information to guide protection, conservation and management of wildlife resources in Kenya for posterity. The Institute is also finalising the

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development of the national wildlife training agenda that will inform the review of current curricula and develop new ones to address the needs of the wildlife sector.

**(b) Key Management**

The operational management of the Institute is under the following key organs:

- **The Board of the Institute:** The Board ensures proper and effective performance of the functions of the Institute. The Board is appointed in accordance with Section 53(1) of the WCMA, 2013.
- **The Director:** The Director is the **Chief Executive Officer** and the Secretary to the Board of the Institute and is appointed in accordance with Section 58 of the WCMA, 2013.
- **Management:** Section 58(5) provides for the appointment of such officers and other staff of the Institute that are necessary for the proper and effective performance of the functions of the Institute. To achieve the object and purpose for which it is established, the Institute's senior management reporting directly to the Director/CEO is organised as follows:
  - (i) **Deputy Director, Research Division:** The Division is established pursuant to Section 51 to perform functions related to research in Section 52 of the WCMA, 2013. Its overall responsibility is development, coordination and execution of wildlife research programs and policies.
  - (ii) **Deputy Director, Training Division:** The Division is established pursuant to Section 51 to perform functions related to training in Section 52 of the WCMA, 2013. Its overall responsibility is to provide training and capacity development programs in wildlife conservation and management and related disciplines and award diplomas and certificates.
  - (iii) **Deputy Director, Corporate Services Division:** The Division is responsible for effectively harnessing the efforts of business and corporate services, providing strategic leadership, expert advice and input to the Director and senior leadership team to ensure optimal utilisation and management of the Institute's resources. It also provides accountability in the functional areas of Human Resource and Administration, Finance and

Accounts, Corporate Communication and Customer Service, Hospitality and Enterprise Development and ICT to drive the Institute's capability and operational excellence in support of wildlife research and training in Kenya.

- (iv) **Deputy Director, Legal Services Division (Corporation Secretary):** The Division is responsible for providing secretarial services to the Board of the Institute and legal advisory and litigation services to the Institute.
- (v) **Deputy Director, Internal Audit Division:** The Division is responsible for providing independent assurance on governance, risk management and internal controls to ensure the Institute complies with statutory regulations and internal policies and procedures. The Divisional head reports to the Board on Technical matters and administratively to the Director/CEO/
- (vi) **Senior Assistant Director, Supply Chain Management Department:** The Department is responsible for implementing the Public Procurement and Asset Disposal Act Regulations and related statutes, on public procurement to ensure that the Institute complies with statutory regulations and internal policies and procedures for achievement of its mandate.
- (vii) **Senior Assistant Director, Partnerships, Planning and Resource Mobilization Department:** The Department is responsible for coordinating the development, implementation, review and monitoring the Institute's Strategic Plan and Service Charter; Coordinating performance management and development of Divisional/Departmental work plans and aligning them to the Institute's budget and objectives.
- (viii) **Senior Assistant Director, Research Permitting and Compliance Department:** The Department is responsible for recommending issuance of wildlife research permits to the Director/CEO and monitoring of authorised research to ensure compliance with relevant laws, regulations, and guidelines governing wildlife research.

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**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director/CEO	<b>Dr. Patrick Omondi, OGW</b>
2.	Deputy Director, Corporate Services	<b>CPA, John Mwangi</b>
3.	Deputy Director, Research	<b>Dr. David Ndeereh, PhD</b>
4.	Deputy Director, Training (Principal)	<b>Dr. Roselyn Onyuro</b>
5.	Deputy Director, Legal Services (Corporation Secretary)	<b>Capt (Rtd) Collins Wanderi, Advocate, CPS (K)</b>
6.	Deputy Director, Internal Audit	<b>CPA. Nelly Ako</b>

**(d) Fiduciary Oversight Arrangements**

In accordance with the WCMA 2013 as well as *Mwongozo* (the code of governance for public entities), the Board of the Institute has established (four) 4 committees of the Board to carry out technical functions of the Board. However, the Board is at liberty to establish such ad-hoc committees as required to deal with any matters requiring focused attention. Table 1 below illustrates the composition of Committees of the Board of the Institute.

**Table 1: Composition of Committees of the Board of the Institute**

Name of Committee	Composition
Audit	1. Mr. Cheboi Livingstone 2. Mr. Brian Cheruiyot 3. Mr. Dickson Kaelo 4. Mr. John Chelimo 5. Ms Winnie Kiiru 6. CPA. Nelly Ako (Head of Internal Audit) (3 independent; 2 Government representatives and Head of Internal Audit)

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Training/Academic	1. Prof. Suleiman Mbaruk 2. Mr. Mulatya Nzumbi 3. Mr. John Chelimo 4. Mr. Tom Lalampaa 5. Dr. Patrick Omondi ( 2 Independent and 3 Government representatives)
Research and Innovation	1. Mr. Dickson Kaelo 2. Ms. Gladys Mwaka 3. Mr. Mulatya Nzumbi 4. Mr. John Chelimo 5. Dr. Patrick Omondi (2 independent , 3 Government representatives)
Finance and Establishment	1. Prof. Joshua Kwonyike 2. Prof. Mbaruk Suleiman 3. Mr. Brian Cheruiyot 3. Mr. John Chelimo 5. Dr. Patrick Omondi (2 Independent and 3 Government representatives)

**(e) Headquarters and Main Campus**

P.O. Box 842 - 20117

Off Kenyatta Avenue

**NAIVASHA, KENYA**

**(f) Contacts**

Telephone: (254) 700 000 321; (254) 797 900 800

E-mail: [director@wrti.go.ke](mailto:director@wrti.go.ke)

Website: [www.wrti.go.ke](http://www.wrti.go.ke)

**g) WRTI Bankers**

i) STANDARD CHARTERED BANK

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Nakuru Branch, Kenyatta Avenue

P.O. Box 59

NAKURU

Tel; (020) 3293900

ii) KENYA COMMERCIAL BANK

P.O. Box 130 – 20117

NAIVASHA

Tel: (050) 2020275

Email: [naivasha@kcbgroup.com](mailto:naivasha@kcbgroup.com)

**(b) Independent Auditors**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084-00100

Nairobi, Kenya

**(c) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice



Harambee Avenue

P.O. Box 40112



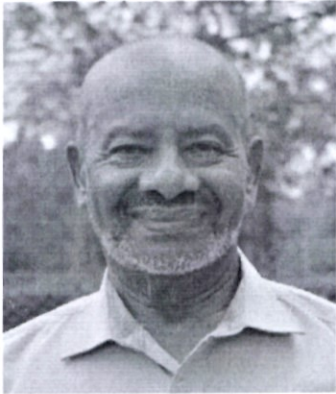
City Square 00200

Nairobi, Kenya



**3. The Board of the Institute**

#	Director	Details
1.	 <p><b>Dr David Nkedianye</b></p>	<p><b>Academic/professional qualifications:</b> Doctor of Philosophy (PhD) in Human Ecology (Edinburgh), Master of Arts (M.A.) in Rural Sociology &amp; Community Development (Nairobi), Post Graduate Diploma (PGD) in Project Planning &amp; Management (CUEA), Bachelor of Education (B.Ed.) in Social Education &amp; Ethics, Christian Religious Education (CUEA), Diploma in Education (Siriba).</p> <p><b>Position:</b> Chair of the Board of the Institute appointed under section 53(1)(a) of the WCMA, 2013 by the President on 31<sup>st</sup> May, 2023.</p> <p><b>Contacts:</b> P.O. Box 23 Athi River Tel: 0725446165 Email: <a href="mailto:dnkedianye@wrti.go.ke">dnkedianye@wrti.go.ke</a></p>
2.	 <p><b>Prof. Joshua K. Kwonyike</b></p>	<p><b>Academic/professional qualifications:</b> Master of Law Degree/International Law and PhD</p> <p><b>Position:</b> Independent member representing institutions of higher learning (Section 53(f)(iii) of WCMA 2013) ; Chair, Board Finance &amp; Establishment Committee</p> <p><b>Contacts:</b> Moi University, School of Business &amp; Economics, Dept. of Management &amp; Entrepreneurship Studies P.O. Box 3900 – 30100, Eldoret Tel: 0321-43620, Mobile: 0722275648. Email: <a href="mailto:jkimutus@gmail.com">jkimutus@gmail.com</a></p>




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#	Director	Details
3.	 <p><b>Dickson Simiren Kaelo</b></p>	<p><b>Academic/professional qualifications:</b> BSc Wildlife Management, Master of Philosophy</p> <p><b>Position:</b> Chair, Research &amp; Innovation Committee Independent member representing community and privately managed wildlife areas learning (Section 53(f)(ii) of WCMA 2013)</p> <p><b>Contacts:</b> P.O. Box 1038 – 00517, Nairobi Tel: 0722467344 Email: <a href="mailto:dkaelo@kwakenya.com">dkaelo@kwakenya.com</a>, <a href="mailto:ceo@kwakenya.com">ceo@kwakenya.com</a></p>
4.	 <p><b>Mr. Tom Jonathan Lalampaa</b></p>	<p><b>Academic/professional qualifications:</b> MA, MBA, BA and PhD (on-going)</p> <p><b>Position:</b> Independent member representing community and privately managed wildlife areas (Section 53 (f)(ii) of WCMA 2013).</p> <p><b>Contacts:</b> P.O. Box 416, Maralal. Mobile: 0723468874 Email: <a href="mailto:tom.lalampaa@nrt-kenya.org">tom.lalampaa@nrt-kenya.org</a></p>
5.	 <p><b>Prof. Mbaruk Abdalla Suleiman</b></p>	<p><b>Academic/professional qualifications:</b> B. Vet. Med., M. Sc. (London) and PhD</p> <p><b>Position:</b> Chair, Board Academic &amp; Training Committee Independent member representing persons qualified and competent in wildlife, natural resources management, biodiversity and environmental economics or related disciplines (Section 53(f)(iv) of WCMA 2013)</p> <p><b>Contacts:</b> Mobile: 0722 475 527 Email: <a href="mailto:msuleiman2008@live.com">msuleiman2008@live.com</a>, <a href="mailto:sambaruk@mku.ac.ke">sambaruk@mku.ac.ke</a></p>




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#	Director	Details
6.	 <p><b>Ms. Gladys Mwaka Holeh</b></p>	<p><b>Academic/professional qualification:</b> Dip. Microbiology &amp; Biotechnology, Bachelor of Education (BE) and MSc.</p> <p><b>Position:</b> Independent member representing persons qualified and competent in wildlife, natural resources management, biodiversity and environmental economics or related disciplines (Section 53(f)(iv) of WCMA 2013).</p> <p><b>Contacts:</b> Kenya Marine &amp; Fisheries Research Institute, P.O. Box 81651-80100, Mombasa Mobile: 0752234450. Email: <a href="mailto:holegladys@gmail.com">holegladys@gmail.com</a></p>
7.	 <p><b>Winnie Kiiru, PhD, OGW</b></p>	<p><b>Academic/professional Qualifications:</b> BEd (Science)-Zoology, Botany &amp; Education, MSc and PhD</p> <p><b>Position:</b> Independent member representing the national umbrella wildlife association (Section 53(f)(i) of WCMA 2013)</p> <p><b>Contacts:</b> P.O. Box 16730-00602, Nairobi Mobile: 0722526266 Email: <a href="mailto:winnie@conservationkenya.org">winnie@conservationkenya.org</a>; <a href="mailto:wkiiru@elephantprotectioninitiative.org">wkiiru@elephantprotectioninitiative.org</a>,</p>

**Wildlife Research and Training Institute  
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#	Director	Details
8.	 <p><b>Cheboi Livingstone Talel</b></p>	<p><b>Academic/professional qualifications:</b> B.COM, MBA, CPA (K), CPS (K) and PhD (on-going)</p> <p><b>Position:</b> Chair, Audit Committee Independent member representing institutions of higher learning (Section 53 (f) (iii) of WCMA 2013)</p> <p><b>Contacts:</b> P. O. Box 74716-00200, Nairobi Mobile: 0721895736. Email: livingstonecheboi@gmail.com,</p>
9.	 <p><b>Mr. John Chelimo</b></p>	<p><b>Academic/Professional Qualifications:</b> Bachelor of Arts (UON)</p> <p><b>Position:</b> Representative of the Principal Secretary ministry responsible for matters relating to wildlife (Section 53 (1) (B))</p> <p><b>Contacts:</b> Ministry of Tourism &amp; Wildlife, State Department for Wildlife P. O. Box 41394-00100, NAIROBI. Email: john2016chelimo@gmail.com Mobile: 0720804380</p>
10	 <p><b>Mr. Nzumbi Mulatya</b></p>	<p><b>Academic/Professional Qualifications:</b> Master of Arts degree in Planning, University of Nairobi</p> <p><b>Position:</b> Representative of the Principal Secretary Ministry responsible for matters relating to science and technology (Section 53(1)(d))</p> <p><b>Contacts:</b> Directorate of Research of Science &amp; Technology, State Department of University Education and Research P.O. Box 9583-00200, Nairobi.</p>




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#	Director	Details
		<p>Tel. No. 020-3318581; Email: <a href="mailto:psecretaryuer@gmail.com">psecretaryuer@gmail.com</a></p>
11	 <p><b>Brian Cheruiyot</b></p>	<p><b>Academic/Professional Qualifications:</b> BA Economics (UoN), MA –Economic Policy Management (Makerere) Position: Representative of the Principal Secretary of the ministry responsible for matters relating finance (Section 53(1) (c)) <b>Contacts:</b> The National Treasury P.O. Box 30007-00100, Nairobi Tel. +254 20 2252299. Email: <a href="mailto:kipkosgeibrian@yahoo.com">kipkosgeibrian@yahoo.com</a></p>
12	 <p><b>Dr Patrick Omondi, OGW</b></p>	<p><b>Academic/professional qualifications:</b> BSc, MSc Wildlife Management, and PhD - Animal Ecology. Speciality: Endangered species management and International Relations <b>Position:</b> Director/CEO of the Institute and Secretary to the Board <b>Contacts:</b> Mobile: 0722791718 Email: <a href="mailto:pomondi@wrti.go.ke">pomondi@wrti.go.ke</a></p>
13	 <p><b>Capt. (Rtd) Collins Wanderi</b></p>	<p><b>Academic/professional qualifications:</b> LL. B, PG-Dip Law, PG-Dip HRM, MBA, CFE, CPS(K), Advocate. Speciality: Litigation, Corporate Governance; Legal &amp; Regulatory Compliance <b>Position:</b> Corporation Secretary &amp; Head of Legal Services <b>Contacts:</b> Mobile: 0769199911</p>




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#	Director	Details
		Email: <a href="mailto:cwanderi@wrti.go.ke">cwanderi@wrti.go.ke</a>

**4. Management Team**

#	Management	Details
1.	 <p><b>Dr Patrick Omondi, BSc, MSc, PhD, OGW</b></p>	The Director and the Chief Executive Officer and the Secretary to the Board of the Institute.
2.	 <p><b>Dr David Ndeereh, BVM, MSc, PhD, HSC</b></p>	Deputy Director Research and responsible for providing leadership in development, coordination and execution of wildlife research programs and policies.
3.	 <p><b>Dr Roselyn Onyuro, BSc, MSc, PhD.</b></p>	Deputy Director Training and responsible for providing leadership in training and capacity development programmes in wildlife conservation and management and related disciplines and award diplomas and certificates.

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#	Management	Details
4.	 <p><b>CPA John Mwangi, CPA(K), BBM, MBA</b></p>	<p>Deputy Director Corporate Services and responsible for overseeing effective efforts in harnessing business and corporate services.</p>
5.	 <p><b>Capt. (Rtd) Collins Wanderi, LL. B, PG-Dip Law, PG-Dip HRM, MBA, CFE, CPS(K), Advocate</b></p>	<p>Corporation Secretary &amp; Head of Legal Services Responsible for providing secretarial services and technical support to the Institutes Board.</p>
6.	 <p><b>CPA. Nelly Ako - MBA, CPA (K), BBM, CISA</b></p>	<p>Head of Internal Audit and secretary to the Board Audit and Risk Management Committee (BARMC).</p>

**Wildlife Research and Training Institute  
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**5. Chairperson's Statement**

The Government has bestowed upon the Institute the important mandate of undertaking and coordinating wildlife research and training as envisaged under the Wildlife Conservation and Management Act (WCMA), 2013. The Institute is required to provide information on the status of the country's wildlife as well as quality and comprehensive wildlife data to inform decision making and policy formulation in addition to capacity development through training to enhance wildlife conservation and management.

The Institute was operationalized on 17th July 2021 after the appointment of the inaugural Board through Gazette Notice No. 4862 to refocus wildlife research and training. The inauguration of the Institute, seven (7) years after the enactment of the WCMA 2013, was informed by the National Wildlife Policy 2020 which recognizes wildlife research and training as key pillars in wildlife conservation and management in Kenya.

As the Chairman of the Wildlife Research and Training Institute (WRTI), I am encouraged by the growth that the Institute has recorded in the last Financial Year. It has taken determination and hard work from the management and staff to ensure that we successfully navigated through the post-COVID recovery phase and the tough economic times.

As an Institute, we take pride in having graduated hundreds of young Kenyans who are engaged by different Government agencies and non-governmental institutions as leaders in wildlife conservation and management. To this end, we have played a key role in being an enabler in the achievement of the Government's Bottom-up Transformative Agenda and the attainment of Kenya's economic blueprint, Vision 2030.

The launch of the National Wildlife Research Agenda (2023-2027) that will guide research in the country to scientifically inform wildlife conservation and management for the next five years is a great milestone for the Institute in its endeavours to be a leader in wildlife research and training.

Further, the Institute will be holding the 1st Wildlife Scientific Conference which brings together policymakers, managers and wildlife scientists from national and international levels to deliberate

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and promote the exchange of views on issues relating to wildlife research and training. It is envisaged that the conference will contribute to policy development and decision-making in the wildlife sector and therefore enhance optimised benefits from wildlife resources to the Kenyan people and the world at large.

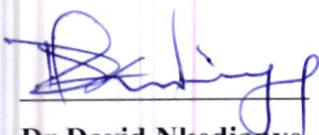
We are now one year into our five-year Strategic Plan (2022-2026), and its success is an attestation of the fundamental principle that conducting wildlife research and training is at the heart of everything we do. As a Board, we will continue to support the management in its business plans, growing students' enrolment numbers and ensuring we are leaders in wildlife research and training.

The Board of the Institute has approved relevant policy documents to govern award of scholarships, Intellectual Property, research grants management, work-study and consultancy to guide the Management in operations. In terms of staffing, the Board has prioritised the filling of key positions like the Heads of Finance, Procurement, Hospitality and Business Development to enable the Institute deliver on its mandate and functions.

I would like to thank my colleagues in the Board for their diligence and commitment during the year, in providing effective assessments and guidance for Management to act upon.

Finally, I want to register and appreciate the support from our partners, stakeholders, and in particular government agencies and institutions of research with whom we continuously consult. I commend their willingness to engage with us as we move forward together to make a better future for all.

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**Dr David Nkedianye**  
**Board Chairman**

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for the year ended June 30, 2023.**

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**6. Report of the Chief Executive Officer**

The Institute recorded significant growth during the reporting period ending June 30, 2023 in fulfilment of our legal mandate in wildlife research and training. Focus was given to strengthening institutional governance and management, financial performance, implementation of core research and training programs, and improvement of the working environment for enhanced service delivery. All the focus areas registered positive growth underscoring sustained growth of the institute.

**Institutional Governance and Management**

The governance structure of the Institute was fully constituted following the appointment of the Chair of the Board of the Institute. An external recruitment exercise was successfully conducted to fill critical vacant positions in the senior management as per the approved staff establishment. The following Departmental Heads were hired: Corporation Secretary/Head of Legal Services; Head of Internal Audit; Head of Human Resource and Administration; Head of Planning, Partnerships and Resource Mobilization; Head of Corporate Communications and Customer Service; Head of ICT; and the Deputy Principal.

**Financial Performance**

Internal revenue generated during the period increased by 15 percent (Ksh. 21.2 million) from Ksh. 139,247,521.00 in 2021/2022 to Kshs. 160,464,065. Government support through the Exchequer rose from Ksh. 32 million to Ksh. 507 million including Ksh. 401 million for salaries for staff transferred from KWS during the delinking period. Partnership and donations for specific research and training activities increased marginally from Ksh. 18.8 million to Ksh. 19.5. The overall revenue raised from internal sources, Government and Partner support was Ksh. 756 million compared to Ksh. 250 million in the previous reporting period.

**Research Programs**

There was a marked increase in wildlife research activities compared to the previous reporting period. Sixteen research projects were funded through internal resource mobilisation and Partner support. These include: Assessment of the impacts of Fire in Aberdares National Park; Development of the Recovery Plan for the Sable Antelopes and ongoing Sable Antelopes Census at Shimba Hills National Reserve; Lion Census at the Tsavo Conservation Area (TCA); Hippo Census in Lake Nakuru and Lake Naivasha; Ecological Monitoring of Carrying Capacity in Ruma National Park; Investigation of Competent Vectors for Filaria Worms in Rhino Sanctuaries; and Marine Megafauna Aerial Census along the Kenyan Coast.

The National Wildlife Research Agenda 2023-27 was launched by the Cabinet Secretary, Ministry of Tourism, Wildlife and Heritage, Hon. Peninah Malonza, on May 29, 2023 at the Headquarters in Naivasha. The agenda was developed through a participatory approach and seeks to address uncoordinated wildlife research in Kenya and the limited access and sharing of data and

information. It further aims to support science-driven decision-making and policy formulation while addressing present and emerging challenges in wildlife conservation and management.

The Institute led a stakeholder driven process in developing the Wildlife Research Permitting Guidelines. The Guidelines have been published on our website to streamline the process of issuing wildlife research permits. Local and international researchers seeking to conduct wildlife related studies in the country can refer to these Guidelines on the permitting requirements and the application process. Stakeholder consultation are currently underway in the development of two new Guidelines on Conduct of Wildlife Census and Data and Information Access and Sharing in the Wildlife Sector.

Partial financing has been secured from the National Government to initialise the development of a Comprehensive National Wildlife Database as envisaged under Section 60(1) of WCMA, 2013. The Institute has further engaged Partners to support development of relevant programs to provide data for the National Database. One of them is the Earth Ranger platform which provides enhanced real-time monitoring of geo-tagged wildlife using Geographic Information Systems (GIS) and Remote Sensing technology.

### **Training Programs**

The training function also recorded a positive growth. The enrolment of students for the various diploma and certificate programs increased from 312 to 439. The Institute held the 19<sup>th</sup> Graduation Ceremony on December 2, 2022 presided by the Cabinet Secretary, Hon. Peninah Malonza. The number of graduates was 383 trainees compared to 222 in the previous year's graduation ceremony. There was also a marked improvement in the transition rate from 44 percent to 54 per cent.

Several activities were implemented toward improvement of the quality of teaching and learning processes. The teaching model was changed from the modular approach to the hourly-based system. This was informed by the need to improve the teaching process for incremental impartation skills and competencies in the various programs. A new team of external examiners was also appointed to provide oversight of standards, quality, and relevance of the examination processes in accordance with the TVET Act No. 29 of 2013.

An industry wide Training Needs Assessment (TNA) was commissioned to identify the capacity gaps and training needs of the Wildlife Sector. This will culminate in the development of the National Wildlife Training Agenda. The final report of the TNA study will additionally be used to review training curricula and develop market-driven training programs for the Sector.

### **Crosscutting**

Several internal policies and strategies have been developed to streamline operations in research and training activities. These include the Intellectual Property (IP) policy, Institutional Consultancy policy, Research and Grants Management policy, Scholarships policy, Work study policy, short course policy and Science, Technology and Innovation (STI) strategy.

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**Improvement of the Working Environment**

The Institute mobilised internal financing to improve the conferencing, working, and living environment of staff. A new conference block with a capacity of 100 guest was constructed and launched during the period. Five staff houses were rehabilitated and upgraded with modern fittings and fixtures.

Other construction and rehabilitation works were initiated through Government support. The Tourism Promotion Fund (TPF) funded major rehabilitation works of the conferencing and dining facilities; rehabilitation of the Annex camping grounds and main road, construction of an electrical fence and lakeside decking; rehabilitation of the Annex aquaculture ponds and outdoor aquarium; and the construction of access gates and security fence at the Game Farm.

Plans for digitalisation of the work environment continued apace. The final phase of the implementation of the Enterprise Resource Planning (ERP) progressed during the period. The operations of activities in key departments including academics, finance, procurement, hospitality, are now fully automated. Significant investments were made in acquisition of working tools to support staff including computers, printers and other digital equipment.

**Future Focus**

The planning process for First Wildlife Scientific Conference in Kenya to be held from 26-28 September 2023, commenced during the reporting period. The conference will bring together local, regional and international scientists, decision and policy makers to provide insights on issues facing the wildlife sector. The aim is to ensure maximum economic benefits from wildlife resources for the Kenyan people in accordance with the Bottom-Up Transformative Economic Agenda (BETA).

The rehabilitation of the Annex aquaculture pond will support the planned project on the propagation of Aquatic Microalgae (*Spirulina sp.*) in Lake Naivasha and fingerling production. This project will be implemented in the new financial year in support of the Blue Economy Agenda. The project will enhance ecological and socio-economic benefits and improve the livelihoods of local communities as envisaged in the BETA.

**Closing words**

The Institute commits to an upward growth trajectory by building on strong local and international linkages for enhanced wildlife research and training.

  
**Dr Patrick Omondi, OGW**  
**Director/CEO**

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**7. Statement of Performance against Predetermined Objectives for FY 2022/23**

The Institute has 3 goals and 12 strategic objectives within the current Strategic Plan for the period 2022 to 2027. These goals are as follows:

**Goal 1:** Provide leadership in wildlife research and provision of scientific data and information

**Goal 2:** Provide training and capacity building to support wildlife conservation and management

**Goal 3:** Strengthen Institute's internal capacity

The Institute develops its annual work plans based on the above 3 goals. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Institute achieved its performance targets set for the FY 2022-2023, as indicated in the table below:

Goal	Objective	KPI	Target	Achievement	Remarks
Provide leadership in wildlife research and provision of scientific data and information	Undertake and coordinate wildlife research and training	% Facilitation of administrative Services	100	100	Classrooms constructed, partitioning of offices also done, Minor rehabilitations done in 2022/203FY
	Conduct National Wildlife population census	No. of Wildlife censuses conducted	7	10	Achievement through partnerships and donor support. This includes; Lion census in Tsavo, Marine mega fauna census along the Kenyan Coast, Sable antelopes in Shimba Hills National Reserve, Hippos in lakes Nakuru and Naivasha, waterfowls in Rift Valley lakes, roan monitoring etc.

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	Analyze Forensic DNA	% of exhibit DNA samples submitted and analyzed	97	98	498 exhibits received from 176 cases. 488 exhibits were analysed and reports generated for the court cases. The 10 exhibits have been analysed and awaiting sequencing results in order to generate reports.
	Wildlife research report	No. of research papers published and publicised	10	8	Publications by WRTI scientists either as authors or co-authors
	Develop New wildlife Technologies	No. of new wildlife technologies developed	2	10	20 Elephants, 5 giraffes and 5 lions collars deployed using Donor funds
	Contain Wildlife disease outbreaks	No. of diseases surveillance and outbreaks reports	3	2	Two diseases surveillance surveys conducted in Ruma National Park for Roan antelope and assessment for Filariasis in Rhinos done in Meru National Park
	Develop Ecological reports to inform decision making	No. of ecological monitoring reports generated	2	4	Roan antelopes in Ruma; Sable antelope in Shimba Hills NR; Ecological monitoring for marine protected areas; and Naivasha wildlife sanctuary
	Develop wildlife Research Permitting Guidelines	No. of guidelines developed and approved	1	1	Research permitting guidelines developed, approved and disseminated

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	Develop National Wildlife Research Agenda	No. of research agenda completed	1	1	National wildlife research Agenda developed, approved and launched
Provide training and capacity building to support wildlife conservation and management	Enhance academic training and capacity development	No. of grandaunts	222	383	
Strengthen Institute's internal capacity	Rehabilitate Research and Training Facilities	% completion status	100	0%	Rehabilitation works did not kick off due to budget cuts

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**8. Corporate Governance Statement**

The institute held 4 full board meetings in the financial year 2022/2023 as follows:

- i) 27<sup>th</sup> June 2022, and 10 members were in attendance
- ii) 30<sup>th</sup> August 2022, and 8 members were in attendance
- iii) 9<sup>th</sup> -10<sup>th</sup> March 2023 (outside the office), and 11 members were in attendance
- iv) 24<sup>th</sup> April 2023, and 11 members were in attendance

**i) Directors**

The members of the Board of the Institute who served during the year are shown on page xi - xiii. During the year under review none of the directors retired or resigned

The institute does not have a Board Charter but preparation of a draft is in the process. Appointment and removal of Independent Board members is the preserve of the Cabinet Secretary in charge of Tourism & wildlife and is done through a gazette notice.

In compliance with the WCMA 2013 as well as *Mwongozo* (the code of governance for public entities), the Board of the Institute has established (four) 4 committees of the Board to carry out technical functions of the Board. The responsibilities of the board are as follows:

- i) To formulate relevant policies and oversee the implementation to facilitate the Institute achieve its mandate;
- ii) Oversee effective implementation of the National Wildlife Policy and Strategy;
- iii) To administer the property and funds of the Institute in such manner and for such purposes as will, in the opinion of the Board, promote its best interests;
- iv) On the advice of the relevant Committee, approve and submit through the responsible Ministry programmes of research and training the budget/ financial estimates for the consideration by the National Treasury;
- v) To develop and administer the approved terms and conditions of service. Including appointments, dismissals, remuneration and retiring benefits, of employees of the Institute; and

- vi) To perform such other functions as may be necessary for the fulfilment of the Institute's mandate under the Act.

The Board members underwent induction training in February 2022 on Board governance and leadership organised and facilitated by the Institute of Certified of Public Secretaries. Among the topics were:

- i) Overview of corporate governance and emerging issues;
- ii) Composition duties and responsibilities;
- iii) Governance versus management;
- iv) Resolving Boardroom disputes;
- v) Behaviour that drives Board effectiveness, Board strategic thinking and leadership;
- vi) Board agility in Volatility Uncertainty Complexity and Ambiguity (VUCA) environment;
- vii) Driving corporate culture;
- viii) Building a culture of innovation and creativity;
- ix) Diversity and personalities in Board effectiveness; and
- x) Beyond the bonding: nurturing the team spirit and how to conduct business.

The objectives of the training were:

- i) Strengthening governance;
- ii) Steering organisation through and out of crisis;
- iii) Developing appropriate board operations practices; and
- iv) Building balanced relationships between the Board and management.

The Board's performance evaluation for the year under review was done in August 2022 by SCAC,

Before commencement of any Board meeting, the members are procedurally required to declare any conflict of interest. The members are entitled to a sitting allowance of Ksh. 20, 000.00 per sitting net of income tax. They are also entitled to per diem and mileage allowance where applicable.

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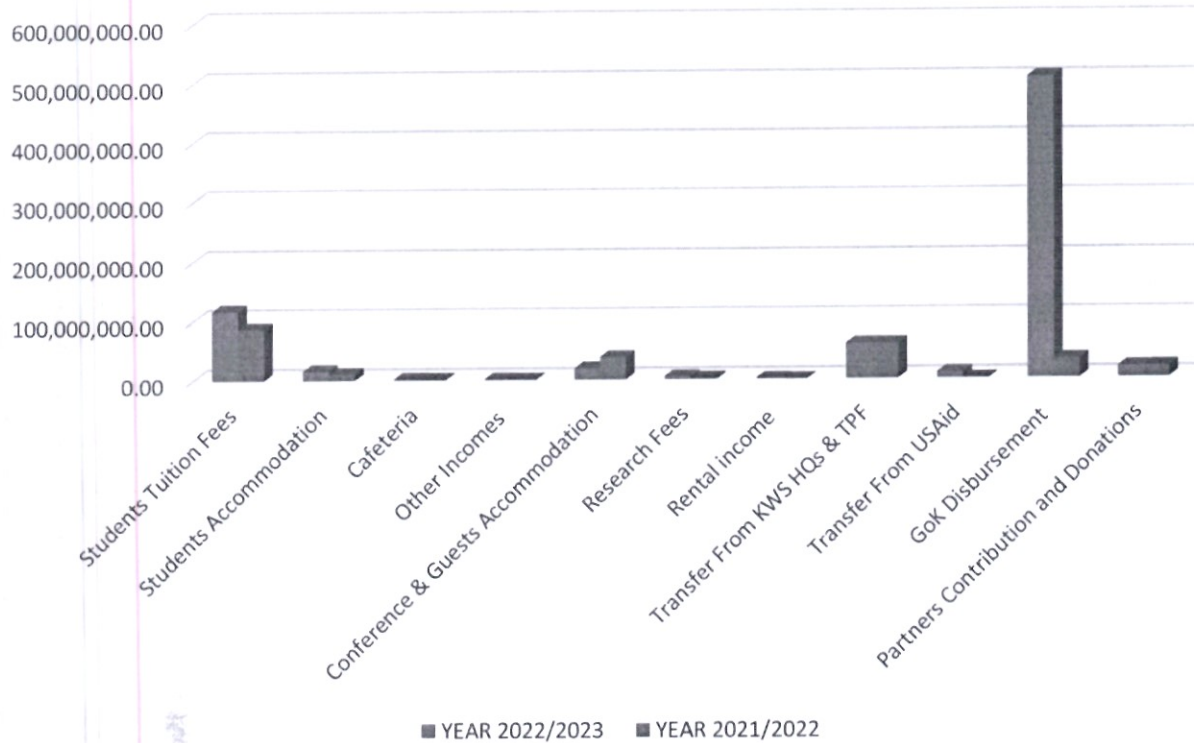
**9. Management Discussion and Analysis**

Here below is a summary of Revenue performance from different sources for the year under review against previous year's performance.

<b>SOURCES OF REVENUE</b>	<b>YEAR 2022/2023</b>	<b>YEAR 2021/2022</b>	<b>VARIANCE</b>	<b>%VARIANCE</b>
Students Tuition Fees	117,033,471.00	86,776,538.00	30,256,933.00	34.9
Students Accommodation	15,648,061.00	10,497,140.00	5,150,921.00	49.1
Cafeteria	1,791,882.00	1,278,911.00	512,971.00	40.1
Other Incomes	1,189,767.00	922,399.00	267,368.00	29.0
Conference & Guests Accommodation	19,221,022.00	38,057,668.60	-18,836,646.60	-49.5
Research Fees	4,796,062.00	1,714,864.00	3,081,198.00	179.7
Rental Income	783,800.00	0	783,800.00	0
<b>Total Internally Generated Revenue</b>	<b>160,464,065</b>	<b>139,247,520.60</b>	<b>21,216,544.40</b>	<b>15.2</b>
Transfer From KWS & TPF-Capital Grants	59,715,595.00	59,612,553.00	103,042.00	0.2
Transfer For USAID-ERP	10,172,061.00	0	10,172,061.00	0
GoK Disbursement	507,000,000.00	32,000,000.00	475,000,000.00	1,484.4
Public Contribution and Donations	18,822,483.90	19,574,407.20	-751,923.30	-3.8
<b>TOTAL</b>	<b>756,174,204.90</b>	<b>250,434,480.80</b>	<b>505,739,724.10</b>	<b>201.9</b>

Other Incomes (Clinic, Application fees, Museum, Bank interest, Ground hire, Camping Fees, Annex etc.)

**WRTI REVENUE FROM VARIOUS SOURCES**



The institute is in compliance with statutory requirements through the Public Finance Management Act (PFMA) 2012, WCMA 2013, Public Procurement and Asset Disposal Act (PPADA) 2015, Kenya Revenue Authority (KRA) regulations on submission and filing of taxes and all other relevant statutory requirements.

**10. Environmental and Sustainability Reporting**

The Institute exists to transform lives. This is our purpose; the driving force behind everything we do. It’s what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation’s policies and activities that promote sustainability.

**i) Sustainability strategy and profile**

The Institute is in the process of expanding revenue streams including increasing conferencing/hospitality facilities, expanding training facilities in order to increase student enrolment, curriculum review and development of short courses to address industry needs,

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opening up the Game/Sanctuary farm to visitors, review of research permit fees and collaborative partnerships among others.

The government is giving a lot of emphasis to TVET courses. The Institution will tap into this market. On the other hand, there is increasing competition by other public and private institutions for enrolment to TVET courses. Nevertheless, the institute has a competitive advantage because its mandate is anchored in the Act and will endeavour to create its own niche in the wildlife training sector.

**ii) Environmental performance**

The Institute is still very young and is in the process of developing requisite policies to guide its operations in the field of environment.

**iii) Employee welfare**

Staff deployed from KWS have been transitioned as per the Institute Human Resource (HR) policy instruments.

**iv) Market place practices-**

**a) Responsible competition practice.**

The institute ensures responsible competition practices by conducting its business in a transparent and honest manner so as to be trusted by different stakeholders.

**b) Responsible Supply chain and supplier relations**

The Institute ensures responsible supply chain and supplier relations by following the laid down government regulations, legal framework, supply chain guiding principles and code of conduct. The Institute treats its suppliers responsibly by honouring contracts and respecting payment practices through prompt payment of goods received and works and services rendered. In the period under review, there were no pending bills due to suppliers.

**c) Responsible marketing and advertising**

The Institute is in the process of developing policies to guide marketing and advertising.

**d) Product stewardship**

The Institute ensures that the students are trained as per the curriculum developed. Equally the rights and interests of conference guests are well catered for, through customer feedback mechanisms.

**v) Corporate Social Responsibility / Community Engagements**

The Institute in the process of developing policies to guide Corporate Social Responsibility.

**1. Report of the Directors**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2023, which show the state of the Institute's affairs.

**i) Principal activities**

The Institute was operationalised to refocus wildlife research and training. The National Wildlife Policy 2020 recognizes wildlife research and training as key pillars in wildlife conservation and management in Kenya. In addition, wildlife research and training are enablers in the achievement of Vision 2030. The Institute is expected to provide:

- Knowledge on the status of the country's wildlife and their potential to facilitate optimised benefits from the wildlife resource;
- Capacity development through training to enhance wildlife conservation and management; and
- Quality and comprehensive wildlife data and information to inform policy formulation

**ii) Results**

The results of the Institute for the year ended June 30, 2023, are set out on pages 1 – 43.

**iii) Directors**

The members of the Board of Directors who served during the year are shown on page xi - xiii. During the year under review none of the directors retired or resigned.

**iv) Surplus remission**

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per cent of its surplus funds reported in the audited financial statements after the end of each financial year. WRTI is not a regulatory entity but is categorised as a research institution by SCAC. It has not made any remission to the Consolidated Fund in the year under review.

**v) Auditors**

The Auditor-General is responsible for the statutory audit of the Institute in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



**Dr Patrick Omondi, OGW  
Director/CEO**

**Wildlife Research and Training Institute  
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**2. Statement of Directors Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2018) (WCMA 2013) require the Directors to prepare financial statements in respect of that Institute, which give a true and fair view of the state of affairs of the Institute at the end of the financial year and the operating results of the Institute for that year.

The Directors are also required to ensure that the Institute keeps proper accounting records which disclose with reasonable accuracy the financial position of the Institute. The Directors are also responsible for safeguarding the assets of the Institute.

The Directors are responsible for the preparation and presentation of the Institute's financial statements, which give a true and fair view of the state of affairs of the Institute for and as at the end of the financial year ended on June 30, 2023. This responsibility includes:

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

The Directors accept responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2018) (WCMA 2013).

The Directors are of the opinion that the Institute's financial statements give a true and fair view of the state of Institute's transactions during the financial year ended June 30, 2023, and of the Institute's financial position as at that date.

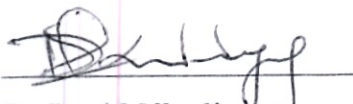
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The Directors further confirms the completeness of the accounting records maintained for the Institute, which have been relied upon in the preparation of the Institute's financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Directors to indicate that the Institute will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The Institute's financial statements were approved by the Board on 13th September 2023 and signed on its behalf by:



**Dr David Nkedianye**  
**Chairperson of the Board**



**Dr. Patrick Omondi, OGW**  
**Accounting Officer**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON WILDLIFE RESEARCH AND TRAINING INSTITUTE FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of Wildlife Research and Training Institute set out on pages 1 to 35, which comprise of the statement of financial position as at 30 June, 2023, and the statement of financial performance, 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 financial statements present fairly, in all material respects, the financial position of the Wildlife Research and Training Institute as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Wildlife Conservation and Management Act, No.47 of 2018.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.734,887,656 and Kshs.756,174,205 respectively, resulting to an overfunding of Kshs.21,286,549. Similarly, the Institute spent Kshs.573,333,910 against approved budget of Kshs.734,887,656 resulting to an under-absorption of Kshs.161,553,746 or 22% of the budget.

The overfunding and under-absorption 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for 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**

### **Non-Adherence to a Third Rule on Salary Deductions**

The statement of financial performance reflects employee costs of Kshs.357,351,192 as disclosed in Note 12 to the financial statements. This amount includes basic salaries of Kshs.340,110,773. However, analysis of payroll revealed that net pay for five (5) employees totalling Kshs.917,538 was less than a third of their corresponding basic pay of Kshs.923,762. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that 'without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of Sub-Section one, may be made by an employer from the wages of his employee at any one time, shall not exceed two-thirds of such wages'.

In the circumstances, Management was in breach of the law.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of a Debt Collection Policy**

Review of debt recovery documents revealed that, the Institute did not have a debt collection policy in place. Consequently, there were no guidelines on how the recovery of debts from the Institute's customers should be conducted.

In the circumstances, effectiveness in recovery of the Institute's debts could not be confirmed.

#### **2. Non-Transfer of Assets**

The Institute was handed over assets which belonged to Kenya Wildlife Service for their use when establishing the Institute vide joint KWS/WRTI Asset Transfer Committee report dated 26 April, 2023. However, nine (9) parcels of land of unknown value, are in

use and their titles have not been transferred to the Institute. Further, six (6) out of the nine (9) parcels have not been fenced.

In the circumstances, safety measures in place to safeguard the assets could not be confirmed and the parcels of land are at risk of being occupied by informal settlers.

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

### **Responsibilities of Management and the Board of Directors**

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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

The Board of Directors is responsible for overseeing the Institute'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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Institute to cease to continue to sustain its services.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

26 March, 2024

**Wildlife Research and Training Institute  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

**12 Statement of Financial Performance for the Year Ended 30 June 2023**

DETAILS	Notes	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Transfers from Other Government Entities	6	507,000,000	32,000,000
Public contributions and donations	7	18,822,484	19,574,407
Fees Conference, Accommodation & Research Permits	8	156,758,616	137,046,211
		<b>682,581,100</b>	<b>188,620,618</b>
<b>Revenue from exchange transactions</b>			
Sale of goods	9	2,944,617	2,201,310
Other income	10	760,832	-
<b>Total revenue</b>		<b>686,286,549</b>	<b>190,821,928</b>
<b>Expenses</b>			
Use of goods & services	11	166,498,700	91,249,131
Employee costs	12	357,351,192	-
Board Expenses	13	14,637,971	7,617,028
Depreciation and amortization expense	14	2,020,455	1,404,287
Repairs and maintenance	15	17,955,536	4,949,525
Contracted services	16	13,870,056	2,139,212
Provision for audit fees	17	1,000,000	1,000,000
<b>Total expenses</b>		<b>573,333,910</b>	<b>108,359,183</b>
<b>Net Surplus for the period</b>		<b>112,952,639</b>	<b>82,462,745</b>

**Wildlife Research and Training Institute  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

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The notes set out on pages 24 – 33 form an integral part of these Financial Statements.  
The Financial Statements set out on pages 1 to 10 were signed on behalf of the Board of Directors  
by:

  
\_\_\_\_\_  
**Dr Patrick Omondi, OGW**  
**Director/CEO**

Date: 4.3.24

  
\_\_\_\_\_  
**CPA John Mwangi**  
**DD Corporate Service**  
**ICPAK NO: 5447**

Date: 04/03/2024,

  
\_\_\_\_\_  
**Dr David Nkedianye**  
**Chair, Board of Institute**

Date: 04/03/24

**Wildlife Research and Training Institute  
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for the year ended June 30, 2023.**

**13 Statement of Financial Position as at 30 June 2023**

DETAILS	Notes	FY 2022-23	FY 2021-22
		Kshs	Kshs
<b>Current assets</b>			
Cash and cash equivalents	18	200,202,354	77,796,117
Current portion of receivables from exchange transactions	19	50,783,094	32,674,106
		<b>250,985,448</b>	<b>110,470,223</b>
Inventories	20	3,014,747	2,935,677
		<b>254,000,195</b>	<b>113,405,900</b>
<b>Non-current assets</b>			
Property, plant and equipment	22	217,080,530	33,374,888
Intangible assets	23	11,481,352	9,051,319.
<b>Total Non-Current Assets</b>		<b>228,561,882</b>	<b>42,426,207</b>
<b>Total assets</b>		<b>482,562,077</b>	<b>155,832,107</b>
<b>Current liabilities</b>			
Trade and other payables	21	34,126,464	11,735,411
		<b>34,126,464</b>	<b>11,735,411</b>
<b>Non-current liabilities</b>			
<b>Total Liabilities</b>		<b>34,126,464</b>	<b>11,735,411</b>
<b>Reserves:</b>			
Capital Fund - From Last Financial Year		61,633,950	61,633,950
Accumulated Surplus		82,462,745	-
Surplus for the Period		112,952,639	82,462,745
Capital Fund:			
Transfer from USAID for ERP Acquisition		10,172,061	-
TPF Funds (Infrastructure Development)		59,715,595	-
Assets transfer from KWS		121,498,623	-
<b>Total Reserves</b>		<b>448,435,613</b>	<b>144,096,695</b>
<b>Total Reserves and Liabilities</b>		<b>482,562,077</b>	<b>155,832,106</b>

**Wildlife Research and Training Institute  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

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The financial statements set out on pages 1 to 10 were signed on behalf of the Board of Directors by:

  
\_\_\_\_\_  
**Dr Patrick Omondi, OGW  
Director/CEO**

Date: 4.3.24

  
\_\_\_\_\_  
**CPA John Mwangi  
DD Corporate Service  
ICPAK NO: 5447**

Date: 04/03/2024

  
\_\_\_\_\_  
**Dr David Nkedfanye  
Chair, Board of Institute**

Date: 02/03/24

**Wildlife Research and Training Institute  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

**14 Statement of Changes in Net Assets for the year Ended 30 June 2023**

	<b>Retained earnings</b>	<b>Capital/Development Grants/Fund</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
As at July 1, 2021	82,462,745	61,633,950	144,096,695
As at June 30, 2022	82,462,745	61,633,950	144,096,695
<b>As at July 1, 2022</b>	<b>82,462,745</b>	<b>61,633,950</b>	<b>144,096,695</b>
Assets Transferred from KWS	-	121,498,623	121,498,623
Surplus/ deficit for the year	92,064,113	-	92,064,113
Capital/development grants received during the year	-	-	-
- Transfer from USAID for ERP Acquisition	-	10,172,061	10,172,061
- TPF Funds (Infrastructure Development)	-	59,715,595	59,715,595
<b>As at June 30, 2023</b>	<b>174,526,857</b>	<b>253,020,228</b>	<b>427,547,086</b>

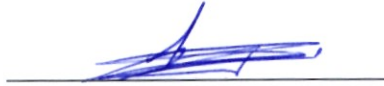
**Wildlife Research and Training Institute  
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for the year ended June 30, 2023.**

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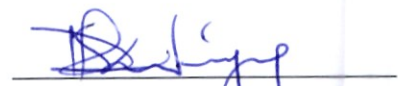
The financial statements set out on pages 1 to 10 were signed on behalf of the Board of Directors by:

  
\_\_\_\_\_  
**Dr Patrick Omondi, OGW  
Director/CEO**

Date: 4.3.24

  
\_\_\_\_\_  
**CPA John Mwangi  
DD Corporate Service  
ICPAK No: 5447**

Date: 04/03/2024

  
\_\_\_\_\_  
**Dr David Nkedianye  
Chair, Board of Institute**

Date: 04/03/24

**Wildlife Research and Training Institute  
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for the year ended June 30, 2023.**

**15 Statement of Cash flow for the year Ended 30 June 2023**

DETAILS	Notes	FY 2022/2023	FY 2022/2023
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Government grants and subsidies (Gok)	6	507,000,000	32,000,000
Transfers from KWS & TPF		-	59,612,553
Public contributions and donations	7	18,822,484	19,574,407
Fees Conference, Accommodation & Research Permits	8	156,758,616	137,046,211
Sale of goods	9	2,944,617	2,201,310
Other income, rentals and agency fees	10	760,832	-
<b>Total Receipts</b>		<b>686,286,549</b>	<b>250,434,481</b>
<b>Payments</b>			
Use of goods & services	11	166,498,700	91,249,131
Employee costs	12	357,351,192	-
Board Expenses	13	14,637,971	7,617,028
Repairs and maintenance	15	17,955,536	4,949,525
Contracted services	16	13,870,056	2,139,212
Provision for audit fees	17	1,000,000	1,000,000
<b>Total Payments</b>		<b>571,313,455</b>	<b>106,954,896</b>
<b>Working Capital Adjustments</b>	23		
Working Capital adjustments			
Increase in inventory	23	(79,070)	(914,280)
Increase in receivables	23	(21,533,730)	(32,674,106)
Increase in payables	23	22,391,053	11,735,411
Increase in payments received in advance			
<b>Total Working Capital adjustments</b>		<b>778,253</b>	<b>(21,852,975)</b>
<b>Net cash flows used in operating activities</b>		<b>115,751,348</b>	<b>121,626,610</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE and intangible assets		63,232,766	43,830,493
<b>Net cash flows used in investing activities</b>		<b>63,232,766</b>	<b>43,830,493</b>
<b>Cash flows from financing activities</b>			
Transfer from USAID for ERP Acquisition		10,172,061	
Receipts from TPF for Infrastructure development		59,715,595	-
<b>Net cash flows used in financing activities</b>		<b>69,887,656</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>122,406,238</b>	<b>77,796,117</b>
Cash and cash equivalents at period Start	28	77,796,117	-
<b>Cash and cash equivalents at Period end</b>	28	<b>200,202,355</b>	<b>77,796,117</b>

**Wildlife Research and Training Institute  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

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The financial statements set out on pages 1 to 10 were signed on behalf of the Board of Directors by:

  
\_\_\_\_\_  
**Dr Patrick Omondi, OGW  
Director/CEO**

Date: 4.3.24

  
\_\_\_\_\_  
**CPA John Mwangi  
DD Corporate Service  
ICPAK No: 5447**

Date: 04/03/2024,

  
\_\_\_\_\_  
**Dr David Nkedianye  
Chair, Board of Institute**

Date: .....

**Wildlife Research and Training Institute**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2023.**

**12 Statement of Comparison of Budget and Actual Amounts for The Year Ended 30 June 2023**

Details	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Transfers from Other Governments entities	507,000,000	-	507,000,000	507,000,000	-	100%
Levies, Fines and Penalties & Conference Charges	6,000,000	3,000,000	9,000,000	19,221,022	(10,221,022)	214%
Licenses, Fees and Permits	110,000,000	18,177,516	128,177,516	137,537,594	(9,360,078)	107%
Other Income (sale of goods)	2,000,000	-	2,000,000	3,705,449	(1,705,449)	185%
Public contributions and donations	-	18,822,484	18,822,484	18,822,484	-	100%
USAID (Funds for ERP acquisition)	-	10,172,061	10,172,061	10,172,061	-	100%
Funds from TPF (For Development Projects)	-	59,715,595	59,715,595	59,715,595	-	100%
<b>Total Income</b>	<b>625,000,000</b>	<b>109,887,656</b>	<b>734,887,656</b>	<b>756,174,205</b>	<b>(21,286,549 )</b>	<b>103%</b>
<b>Expenses</b>						
Use of Goods and Services	165,200,000	3,000,000	168,200,000	167,498,700	701,300	100%
Employee costs	350,000,000	45,900,000	395,900,000	357,351,192	38,548,808	90%
Remuneration of Directors	10,000,000	4,700,000	14,700,000	14,637,971	62,029	100%
Depreciation and Amortization expense	2,000,000	100,000	2,100,000	2,020,455	79,545	96%
Repairs and Maintenance	10,000,000	9,300,000	19,300,000	17,955,536	1,344,464	93%
Contracted Services	44,000,000	(23,000,000)	21,000,000	13,870,056	7,129,944	66%
<b>Total Recurrent Expenditure</b>	<b>581,200,000</b>	<b>40,000,000</b>	<b>621,200,000</b>	<b>573,333,910</b>	<b>47,866,090</b>	<b>92%</b>
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,952,639</b>	<b>(112,952,639)</b>	
<b>Capital Expenditure</b>	<b>43,800,000</b>	<b>69,887,656</b>	<b>113,687,656</b>	<b>69,887,656</b>	<b>43,800,000</b>	<b>61%</b>
<b>Total Expenditure</b>	<b>625,000,000</b>	<b>109,887,656</b>	<b>734,887,656</b>	<b>756,174,205</b>	<b>(21,286,549)</b>	

**Wildlife Research and Training Institute  
Annual Reports and Financial Statements  
For the year ended June 30, 2023.**

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**Budget notes**

The Institute recorded an over performance in Levies, Fines and Penalties & Conference Charges as well as in student fees. These are attributed to a sustained repeat business in the area of conference services, although the actual figures were lower than those of the previous financial year. The second intake of students happened towards the closure of the Year which also boosted the revenue figures.

**Wildlife Research and Training Institute  
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For the year ended June 30, 2023.**

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**18. Notes to the Financial Statements**

**1. General Information**

The Wildlife Research and Training Institute (WRTI) is established under Section 50 of the Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2019) (WCMA 2013) as a Corporate Body. The Executive Order No. 1 of 2023 issued on January, 2023 places WRTI under the State Department for Wildlife in the Ministry of Tourism, Wildlife and Heritage (MoTW&H). The Institute was established with the understanding that wildlife research agenda needs to be more focused to provide reliable scientific information on emerging wildlife conservation and management challenges.

The Institute was operationalised on 17th July 2020 through the appointment of the Board of the Institute through Gazette Notice No. 4862 to refocus wildlife research and training. The National Wildlife Policy 2020 recognizes wildlife research and training as key pillars in wildlife conservation and management in Kenya. In addition, wildlife research and training are enablers in the achievement of Vision 2030. The operationalization of the Institute is expected to provide:

- Knowledge on the status of the country's wildlife and their potential to facilitate optimised benefits from the wildlife resource;
- Capacity development through training to enhance wildlife conservation and management; and
- Quality and comprehensive wildlife data and information to inform policy formulation.

**2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at revalued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Institute Accounting Policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Institute.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to the year presented.

**Notes to the Financial Statements (Continued)**

**3. Adoption of New and Revised Standards**

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2023.

**Wildlife Research and Training Institute  
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For the year ended June 30, 2023.**

IPSASB deferred the application date of standards from 1<sup>st</sup> January 2022 owing to Covid-19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1<sup>st</sup> January 2023.

**ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.**

<b>Standard</b>	<b>Effective date and impact:</b>
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b></p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for the Institute for the year ended 30<sup>th</sup> June 2023.</p>
<p><b>IPSAS 42:</b> Social Benefits</p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> <li>(a) The nature of such social benefits provided by the Entity.</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> <li>(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</li> </ul> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2023</p>

**Wildlife Research and Training Institute  
Annual Reports and Financial Statements  
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<b>Standard</b>	<b>Effective date and impact:</b>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p><b>Applicable: 1st January 2023:</b></p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2023</p>
<p>Other improvements to IPSAS</p>	<p><b>Applicable 1<sup>st</sup> January 2023</b></p> <ul style="list-style-type: none"> <li>● <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i></li> </ul> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> <li>● <i>IPSAS 39: Employee Benefits</i></li> </ul> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> <li>● <b>IPSAS 29: Financial instruments: Recognition and Measurement</b></li> </ul> <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</p> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2023</p>
<p>IPSAS 43</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <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 cash flows 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>

**Wildlife Research and Training Institute  
Annual Reports and Financial Statements  
For the year ended June 30, 2023.**

Standard	Effective date and impact:
	In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30 <sup>th</sup> June 2023
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p style="text-align: center;"><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires, 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: 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> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2022</p>

*iii. Early adoption of standards*

The Institute did not early – adopt any new or amended standards in the year 2022/2023.

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Fees, taxes and fines**

The Institute recognizes revenues from fees, when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

**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 WRTI and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

**Rendering of services**

WRTI recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of

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completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the WRTI.

**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. In the year under review WRTI earn interest income from account balances held banks.

**ii) Revenue from exchange transactions**

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

The Institute did not earn any dividends or revenue from exchange transactions.

**b) Budget information**

The original budget for FY 2022-2023 was approved by the National Assembly in April 2022. There was one revision or additional appropriations made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget of an entity upon receiving the respective approvals in order to conclude the final budget. For the Institute, additional appropriations on the 2022-2023 budget were made.

Institute'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 a 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.

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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 under section on Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023, of these financial statements.

**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

**Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable Entity and the same taxation authority.

There were no deferred taxes for the institute during the year under review.

**Notes to the Financial Statements (Continued)  
Summary of Significant Accounting Policies (Continued)**

**Sales tax**

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- ii) When receivables and payables are stated with the amount of sales tax included  
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

The Institute did not have any sales tax in the year under review.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a certain number of years.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition. Transfers are made to or from investment property only when there is a change in use.

There were no investment properties in the Institute for the year under review.

**d) 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 of the items. 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.

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**e) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalised 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 so as 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.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

The Institute did not enter into any lease agreements in the year under review

**f) 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 amortisation and accumulated impairment losses.

Internally generated intangible assets, excluding capitalised development costs, are not capitalised 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.

The Institute procured one intangible asset, whereas there were no non-exchange transaction intangible assets acquired or internally generated intangible assets in the year under review.

**g) 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:

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

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Following initial recognition of an asset, the asset is carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete, and the asset is available for use. It is amortised 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. In the year under review, the institute did not acquire additional intangible assets.

**h) Financial instruments**

**a) Financial assets**

**Initial recognition and measurement**

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and measurement are classified as financial assets at fair value through surplus or deficit, loans and Receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

**Held-to-maturity.**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortised cost using the effective interest method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

**Impairment of financial assets**

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an Entity of financial assets is impaired. A financial asset or an Entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- i) The debtors or an Entity of debtors are experiencing significant financial difficulty.
- ii) Default or delinquency in interest or principal payments
- iii) The probability that debtors will enter bankruptcy or other financial reorganisation.
- iv) Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

In the year under review, the Institute did not have any impairments of Financial Assets

**b) Financial liabilities**

**Initial recognition and measurement**

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

**Loans and borrowing**

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

**i) 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:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) 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 Institute.

**j) 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.

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**k) 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.

**l) 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.

**m) Nature and purpose of reserves**

The institute did not create any reserves in terms of specific requirements, apart from the surplus.

**n) Changes in accounting policies and estimates**

There were no changes in the accounting policies in the institute for the year under review.

**Employee benefits**

**Retirement benefit plans**

The Institute paid for employee's costs for the year under review. The retirement benefit plans was paid to the Pension scheme, which had been operational before WRTI and de-linked from Kenya Wildlife Service.

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.

**o) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

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All transaction for the institute in the year under review were based on the local currency (Kenya Shillings).

**p) 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.

The institute did not incur any borrowing costs since there were no funds borrowed in the year under review.

**q) Related parties**

The Institute 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 Institute, or vice versa. Members of key management are regarded as related parties and comprise the Board of Institute, the Director/CEO and Top managers.

**r) Service concession arrangements**

The institute did not enter into any service concessions arrangements with any institution or private party in the year under review.

**s) Cash and cash equivalents**

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

**t) Comparative figures**

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

The institute did not amend or reconfigure last financial year's financial statements whatsoever.

**u) 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, 2023.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity'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

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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. State all judgements, estimates and assumptions made:

**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

**Assumptions**

- i) Kenya Wildlife Service (KWS) transferred fixed assets verified and agreed upon as per the inter-ministerial delinking committee deliberations on the same.
- ii) The above assets were transferred at their book values. The institute intends to undertake a valuation of the assets, and this is likely to yield significant changes in the reported values of the assets.

**Useful lives and residual value**

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

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

**Provisions**

There were no provisions raised on the useful lives and residue value of fixed assets in the year under review. Provisions for obsolete stocks which were estimated at the rate of 2% of the value of the stock were however made during the year under review.

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**Notes to the financial statements**

**6. (a) Transfers from Other Government entities**

<b>Description</b>	<b>FY 2022-23</b>	<b>FY 2021 -2022</b>
	<b>KShs</b>	<b>KShs</b>
<b>Unconditional grants</b>	-	
Operational grant	507,000,000	32,000,000
Other grants	-	-
	507,000,000	32,000,000
<b>Conditional grants</b>	-	
<b>Total government grants and subsidies</b>	<b>507,000,000</b>	<b>32,000,000</b>

**6 (b) Transfers from Ministries, Departments and Agencies (MDAs)**

<b>Name of the Entity sending the grant</b>	<b>Amount recognized to Statement of Financial Performance</b>	<b>Amount recognised in capital fund.</b>	<b>Total grant income during the period</b>	<b>FY 2021 /2022</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Value of Assets Acquired during Delinking Period	-	-	-	14,722,500
Kenya Wildlife Service (Funds for ERP acquisition)	-	-	-	8,739,673
USAID - ERP Acquisition	-	10,172,061	10,172,061	-
Funds from TPF (For Feasibility Studies)	-	59,715,595	59,715,595	36,150,380
Value of assets Transferred from KWS	-	121,498,623	121,498,623	-
Operational grant	507,000,000	-	507,000,000	32,000,000
<b>Total</b>	<b>507,000,000</b>	<b>191,386,279</b>	<b>698,386,279</b>	<b>91,612,553</b>

**7 Public Contributions and Donations**

<b>Description</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>KShs</b>	<b>KShs</b>
The Aspinall Foundation	-	5,591,892
The David Sheldric Trust	-	247,610
The Lewa Wildlife Conservancy	-	1,876,405
C Zoo Dvurkralov Stefaniko	-	149,835
United Nations	-	6,696,000
Zeit Foundation	-	813,230
Born Free Foundation	-	379,000
Royal Veterinary College (University Of London)	-	876,104
AECOM Pty	-	1,721,206
Zoological As London	-	273,125

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African Wildlife Foundation (AWF)	-	950,000
Teita Ranch (Tsavo)	2,650,000	
Teita Ranch (Tsavo)	378,900	
African Wildlife Karen	271,700	
Igad	1,726,130	
The Zoological Regent's Park Nw	302,250	
Primate Conservation	493,505	
ZSL (For Cheetah & Wild Doggies)	-	
USAID	13,000,000	
Donations	18,822,484	19,574,407
Other public donations	-	-
<b>Total transfers and sponsorships</b>	<b>18,822,484</b>	<b>19,574,407</b>

**8 Fees Conference, Accommodation & Research Permits**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
Student Fees	132,681,532	97,273,678
Levies, Accommodation & Conference Fees	19,221,022	38,057,669
Research Permits	4,796,062	1,714,864
Scientific Conference	60,000	-
<b>Total</b>	<b>156,758,616</b>	<b>137,046,211</b>

**9 Sale of Goods**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
5001 - Entry Fees Vehicles - Annex	-	-
5002 - Entry Fees	20,950	-
5007 - Swimming Pool	145,866	341,057
5008 - Sale of Food	1,791,882	1,278,911
5009 - Clinic Sales	68,819	581,342
5010 - Rental Income	783,800	
5011 - Wrti Museum	32,800	-
5018 - Hire of Training Facilities	96,000	
5024 - Camping Fees	4,500	-
<b>Total revenue from the sale of goods</b>	<b>2,944,617</b>	<b>2,201,310</b>

**NB:** The comparative figure for Clinic sales for FY 2021-22 is broken down as follows: Clinic Sales – 143247; Application fees – 34,000; Conference & Accommodation – 316,050; Annex (Entry) – 8,206; Permits – 79,839 **Totalling to 581,342**

**10 Other Incomes**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs

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5012 - Interest on Bank Balances	760,832	-
<b>Total other income</b>	<b>760,832</b>	<b>-</b>

**11 Use of Goods and Services**

Description	FY	FY
	2022/2023	2021/2022
	KShs	KShs
6212 - Specimen and Veterinary supplies	1,817,840	2,966,021
6213 - Scientific Materials	5,649	-
6301 - Local Travel, accommodation, subsistence and other allowances*	36,498,145	27,875,148
6309 - staff Transfer Costs	361,012	-
6304 - Air Ticket - Local	122,075	-
6302 - Foreign Travel, accommodation, subsistence and other allowances*	15,840,205	2,621,718
6303 - Seminars, Conferences & Meetings	18,938,959	15,607,561
6204 - Plant & Machinery Running	265,774	-
6205 - Vehicle Running Expenses/Fuel and oil	10,412,021	3,900,734
6209 - Water Running Expenses	324,535	-
6351 - Postage	49,497	-
6352 - Telecommunication, tel, email& fax	633,636	856,051
6353 - Electricity	10,011,353	6,927,974
6354 - Water & Conservancy	950,948	-
6355 - Emails & faxes	11,065	-
6363- Licenses and permits	7,400	-
Staff Welfare Costs	502,456	219,669
629901 - Assets Transfer Costs	2,605,791	-
6372- Office, Janitorial and general supplies and services	711,344	3,744,351
6376 - Entertainment	107,554	-
6377- Staff Tea	180,106	-
6381 - Research administrative Costs	58,358	-
6383 - Medical Supplies & Equipments	164,529	-
6385 - Tree Nurseries	295,973	-
6391 - Merchandise Purchase	82,486	-
6392 - Printing, Publishing	1,583,562	-
6393 - Stationery	4,292,679	-
6422 - Advertising & Publicity	4,637,233	7,928,293
6425 - Sports and Recreation Expenses	340,034	-
6426 - Special events & Public affairs	16,270,963	-
6427 - Collaboration with Institutions	50,000	-

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6429 - Signage & Display	2,365,992	-
6432 - Hire of Tents	40,368	-
Library Expenses	96,520	-
6455 - Library Subscriptions	320,000	-
6452 - Subscriptions	3,638,535	563,666
6454 - DSTV Subscriptions	35,400	-
6606 - Bank Charges	885,019	570,286
7001 - Hospitality supplies and services (Foods)	18,082,589	14,306,956
7003 - Housekeeping materials	55,095	-
7004 - Uniform and Clothing	4,944,654	-
7022 - Park Entry Expenses - WRTI	1,408,883	-
7024 - Student Council & Chaplaincy	119,220	-
7027 - Purchase of practical Materials	1,632,150	-
7030 - WRTI Alumni Association	384,000	-
7032 - WRTI Scholarship	156,000	-
Student Field Trip Cost	737,362	-
Professional Training	191,400	-
Inservice Training	3,272,332	-
<b>Total Use of goods and services</b>	<b>166,498,700</b>	<b>88,088,428</b>

**12 Employee Costs**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
Salaries and wages	340,110,773	-
Employer contribution to health insurance schemes Reimb. - KWS)	10,808,764	-
Staff Medical Scheme (NHIF Insurance)	6,431,655	-
<b>Employee costs</b>	<b>357,351,192</b>	<b>-</b>

**13 Board Expenses**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
6651 - Chairman's Honoraria, & Sitting Allowances	10,717,372	6,823,841
6652 - BFHC	427,676	250,000
6653 - BR & I	1,518,195	-
6654 - BAC	526,376	390,340
6655 - Board Audit	1,448,351	152,847
<b>Total</b>	<b>14,637,971</b>	<b>7,617,028</b>

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**14 Depreciation Expenses**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Property, plant and equipment	2,020,455	1,404,287
<b>Total depreciation and amortization</b>	<b>2,020,455</b>	<b>1,404,287</b>

**15 Repairs and Maintenance Expenses**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
6251 - Estate maintenance expenses	419,875	-
6252 - Property - Non-Residential Buildings	1,714,425	581,600
6253 - Property - Residential Buildings	1,917,256	-
6254 - Equipment and machinery	60,382	165,451
6255 - Vehicles	5,291,016	3,431,680
6257 - Camping & Tent Equip	907,850	-
6260 - Computers and accessories	1,633,059	35,252
6262 - Furniture and fittings	85,105	49,196
6264 - Maintenance of Water Supply	270,186	-
6266 - Gameproof Defenses	238,640	24,885
6268 - Tender Evaluation Exercise	470,110	-
6269 - Office Equipment	86,349	87,890
6271 - Scientific Equipment	2,971,900	-
6273 - Bandas & Campsites	60,250	94,984
6274 - Household Equipment	243,547	478,588
6276 - Maint. Of Tools	3,000	-
6290 - Electrical equipments Maintenance	71,759	-
6293 - Maint of Hostels	231,138	-
6294 - Kitchen Equipment	1,125,644	-
6295 - Maint of Recreational Facilities	154,044	-
<b>Total repairs and maintenance</b>	<b>17,955,536</b>	<b>4,949,526</b>

**16 Contracted Expenses**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
6009 - Casual Wages	2,231,495	
6551 - Other Professional Services	1,825,320	2,139,212
6553 - Insurance	1,814,717	1,102,958

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6554 - Cleaning and Sanitation	7,998,525	2,057,745
	-	-
<b>Total contracted services</b>	<b>13,870,056</b>	<b>5,299,915</b>

**17 Audit Expenses**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
Audit fees	1,000,000	1,000,000
<b>Total</b>	<b>1,000,000</b>	<b>1,000,000</b>

**18 (a) Cash and Cash Equivalents**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
Current account	200,055,514	77,686,471
Others(specify) MPESA	146,840	109,646
<b>Total cash and cash equivalents</b>	<b>200,202,354</b>	<b>77,796,117</b>

**18 (b) Detailed Analysis of Cash and Cash Equivalents**

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
<b>a) Current account</b>		
Standard Chartered Bank- 108079925500	81,570,705	11,412,435
Standard Chartered Bank - 108079925501	2,697,213	7,170
KCB - 1286224489	19,415,836	18,550,880
KCB - 1286223458	96,371,761	47,715,986
<b>Sub- total</b>	<b>200,055,514</b>	<b>77,686,471</b>
MPESA - PAYBILL 4075233	146,840	109,646
<b>Sub- total</b>	<b>146,840</b>	<b>109,646</b>
<b>Grand total</b>	<b>200,202,354</b>	<b>77,796,117</b>

**19 Receivables from Exchange Transactions**

(a)

Description	FY 2022/2023	FY 2021/2022
	KShs	KShs
<b>Current receivables</b>		
Trade receivables	44,885,028	25,264,433
Deposits and prepayments	2,422,432	-
Staff receivables	3,475,635	4,709,673
Other Receivables	-	2,700,000
<b>Total current receivables</b>	<b>50,783,094</b>	<b>32,674,106</b>

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**20 Inventories**

<b>Description</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>KShs</b>	<b>KShs</b>
Spare parts & Tools	748,593	653,821
General store items	-	200,877
Stationery and general stores	992,506	991,820
Buildings and fencing materials	60,770	242,000
Uniforms and Compo ration	46,961	52,213
Kitchen & Hospitality items	801,378	854,857
Clinic items and Drugs	67,583	-
Fuel & oils	296,957	-
<b>Total</b>	<b>3,014,747</b>	<b>2,995,588</b>
provision for Obsolete stock	▲ -	(59,912.00)
<b>Total inventories at the lower of cost and net realizable value</b>	<b>3,014,747</b>	<b>2,935,676</b>

**21 Trade and Other Payables**

<b>Description</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>KShs</b>	<b>KShs</b>
Trade payables	15,052,607	9,325,085
Caution Money	368,000	633,000
Provision for audit fees	1,000,000	1,000,000
Accrued expenses	-	37,552
Contracts Retention	519,624	234,866
Employee payables	17,186,234	-
Other payables	-	504,908
<b>Total trade and other payables</b>	<b>34,126,464</b>	<b>11,735,411</b>

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**Notes to the Financial Statements (Continued)**

**22 Property, Plant and Equipment**

	Land & Buildings	Motor vehicles	Furniture and fittings	Computers & Accessories	Camping & Tented Equipment	Scientific, Audion & field equip	Telecoms equip.	office equipment	Household, Kitchen & Laundry Equip.	Plant and Machinery	Total
Cost	Shs	Shs	Shs	Shs					Shs	Shs	Shs
As at 30.06.2022 (end of the previous year)	11,875,568	-	4,687,075	11,762,508	185,500	3,180,558	1,062,500	45,255	1,849,010	131,200	34,779,174
Additions during the period	41,295,725	16,270,000	765,290	2,120,718	-	-	-	-	351,000	-	60,802,733
Disposals during the period	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustments (From KWS)	99,902,132	21,377,868	218,623	-	-	-	-	-	-	-	121,498,623
As at 30.06.2023 (close of the current period)	<b>154,477,712</b>	<b>37,647,868</b>	<b>5,670,989</b>	<b>13,883,226</b>	<b>185,500</b>	<b>3,180,558</b>	<b>1,062,500</b>	<b>45,255</b>	<b>2,200,010</b>	<b>131,200</b>	<b>218,484,818</b>
<b>Depreciation and impairment</b>											
As at 01.07.2021 (beginning of the previous year)	-	-	-	-	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-	-	-	-	-	-
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-
As at 30.06.2022 (end of the previous year)	94,303	-	313,118	804,409	4,638	57,531	18,630	4,526	94,013	13,120	1,404,287
Depreciation for the period	-	-	-	-	-	-	-	-	-	-	-

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Disposals for the period	-	-	-	-	-	-	-	-	-	-	-
Impairment for the period	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustment for the period	-	-	-	-	-	-	-	-	-	-	-
As at 30.06.2023 (close of the current period)	<b>94,303</b>	-	<b>313,118</b>	<b>804,409</b>	<b>4,638</b>	<b>57,531</b>	<b>18,630</b>	<b>4,526</b>	<b>94,013</b>	<b>13,120</b>	<b>1,404,287</b>
<b>Net book values</b>											
As at 30.06.2023 (close of the current period)	154,383,409	37,647,868	5,357,871	13,078,817	180,862	3,123,027	1,043,870	40,729	2,105,997	118,080	217,080,530
As at 30.06.2022 (end of the previous year)	<b>11,781,265</b>	-	<b>4,373,957</b>	<b>10,958,100</b>	<b>180,863</b>	<b>3,123,027</b>	<b>1,043,870</b>	<b>40,730</b>	<b>1,754,997</b>	<b>118,080</b>	<b>33,374,888</b>

**Notes to the Financial Statements (Continued)**

**23 Intangible Assets – Software**

Description	FY 2022/2023	FY/2021/2022
	Kshs	Kshs
<b>Cost</b>		
<b>At beginning of the year/ period</b>	9,051,319	-
Additions	2,430,033	9,051,319
At end of the year/ period	11,481,352	9,051,319
At end of the year/ period	11,481,352	9,051,319
<b>NBV</b>	<b>11,481,352</b>	<b>9,051,319</b>

**24 Financial Risk Management**

The Institute activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Institute's financial risk management objectives and policies are detailed below.

**iii) Credit risk**

WRTI has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors.

The amounts presented in the statement of financial position are net of allowances for doubtful receivables, based on the assessment of the debtors who are considered credit worthy.

**Financial Risk Management**

In the year under review, the Institute did not trade in any foreign denominated currencies, and therefore did not have interest rate risks and market rate risks

**25 Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to WRTI include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

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**Government of Kenya**

The Government of Kenya is the principal shareholder of WRTI, holding 100% of the WRTI's equity interest. The Government of Kenya has not provided guarantees to any long-term lenders since there are none.

**Other related parties include:**

- i) The Parent Ministry.
- ii) Key management.
- iii) Board of directors.

During the year under review there were no transactions related to related parties whatsoever.

**26 Contingent Assets and Contingent Liabilities**

There were no contingent assets and liabilities for the year under review

**27 Capital Commitments**

There were no capital commitments in the year under review since there was no development budget.

**28 Surplus Remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into the Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

The institute has not remitted any monies to the consolidated fund.

**29 Deferred Tax Liability**

Deferred tax is calculated on all temporary differences under the liability method using the enacted tax rate, currently 30%.

The Institute did not have any deferred tax liabilities.

**30 Events after the Reporting Period**

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

**31 Ultimate and Holding Entity**

WRTI is a State Corporation under the Ministry of Tourism, Wildlife and Heritage. Its ultimate parent is the Government of Kenya.

**32 Currency**

The financial statements are presented in Kenya Shillings (Kshs).


**25 Appendices**

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	Understated Property, Plant and Equipment	An Assets Transfer Committee was formed.	Movable assets – <i>Resolved</i> Buildings – <i>Resolved</i> Land – <i>Not Resolved</i>	December 2024
1.	Budgetary Control and Performance	Critical positions in the institute having been filled up, management is confident that absorption of allocated funds will be done in time	<i>Resolved</i>	Concluded
2.	Lack of Training Needs Assessment Report	Training Needs Assessment report is currently being prepared	<i>Not resolved</i>	June 2024
	Lack of a Risk Management Policy	Risk Management Policy is currently being prepared	<i>Not Resolved</i>	June 2024

  
**Dr Patrick Omondi, OGW**  
**Accounting Officer**

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**Appendix II: Projects implemented by WRTI**

There were no projects funded by development partners and/or the Government in the year under review.

**Appendix IV: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized	
					Capital Fund	Total Transfers during the Year
Ministry of Tourism and Wildlife	Monthly	Recurrent	507,000,000	507,000,000		507,000,000
Tourism Promotion Fund (TPF)	June 2023	Recurrent	59,715,595		59,715,595	59,715,595
US Aid	August 2022	Recurrent	10,172,061		10,172,061	10,172,061
<b>Total</b>			<b>69,887,656</b>	<b>507,000,000</b>	<b>69,887,656</b>	<b>576,887,656</b>

**Appendix V- Inter-Entity Confirmation Letter**

In the year under review, the institute did not disburse any funds to any other entity.

**Appendix VI: Reporting of Climate Relevant Expenditures**

There were no climate relevant expenditures paid by the institute for in the year under review.

**Appendix VII: Disaster Expenditure Reporting Template**

There were nil disaster expenditures undertaken by the institute in the year under review.