

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
*Enhancing Accountability*



# REPORT

  
THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 04 MAR 2026

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TABLED BY:	DEPUTY LEADER OF THE MAJORITY PARTY
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CLERK-AT THE-TABLE:	V. HAMBUI
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## THE AUDITOR-GENERAL

ON

## KENYA WILDLIFE SERVICE

### FOR THE YEAR ENDED 30 JUNE, 2025



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**KENYA WILDLIFE SERVICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2025**

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Prepared in accordance with the IFRS Accounting Standards

Kenya Wildlife Service  
Annual Report and financial Statements  
For the year ended June 30, 2025

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## 1. Acronyms and Definition of Key Terms

### A. Acronyms

<b>IFRS</b>	International Financial Reporting Standards
<b>DG</b>	Director General
<b>CSR</b>	Corporate Social Responsibility
<b>KWS</b>	Kenya Wildlife Service
<b>PFM</b>	Public Finance Management
<b>LEA</b>	Law Enforcement Academy
<b>HWC</b>	Human Wildlife Conflict
<b>WCMA</b>	Wildlife Conservation & Management Act

### B. Definition of Key Terms

**Fiduciary Management** – Members of Management directly entrusted with the entity's financial resources.

**Comparative Year** – Means the prior period

## 2. Key Entity Information

### a) Background information

Kenya Wildlife Service (KWS) was established by the Wildlife Conservation and Management Act, 1989 (now repealed and replaced by Wildlife Conservation and Management Act, 2013) and subsequent miscellaneous amendments. KWS is domiciled in Kenya and it has a sole jurisdiction over national parks and reserves, and supervises wildlife management outside protected areas, including private sanctuaries and conservancies. At Cabinet level, the entity is represented by the Cabinet Secretary for Ministry of Tourism and Wildlife, who is responsible for the general policy and strategic direction of the entity.

### Our Vision

To conserve Kenya's wildlife and its habitats for posterity.

### Our Mission

To sustainably manage Kenya's wildlife and its habitats for the benefits of nature and humanity.

### Corporate Values

KWS has adopted four main corporate values, which serve as guiding principles in the provision of quality and acceptable services to our customers. These values are;

- i. Passion
- ii. Professionalism
- iii. Innovation
- iv. Quality

### b) Principal Activities

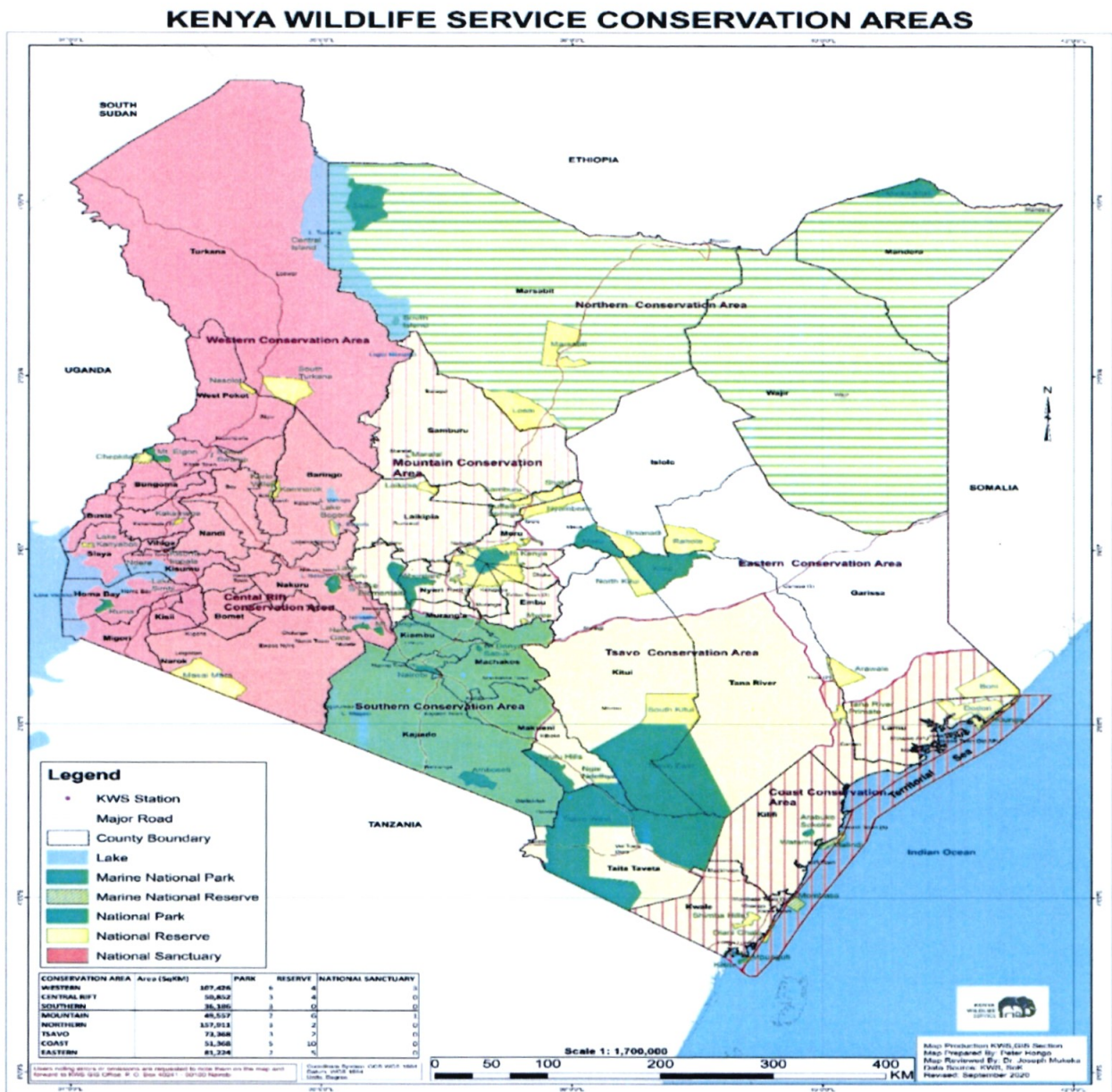
The principal activity of KWS is to sustainably conserve, and manage wildlife in Kenya and to enforce related laws and regulations, enhancing Kenya's wildlife and its habitats, and provides a wide range of public uses in collaboration with stakeholders. In pursuit of this commitment, the strategy is anchored on three pillars;

- i. **Conservation** - Commitment to conservation leadership
- ii. **Collaboration** - Enhance partnerships with stakeholders
- iii. **Enterprise** - Develop mechanisms for financial sustainability

### Area of operation

The Service operates 22 National Parks, 28 National Reserves, 4 Marine National Parks, 6 Marine National Reserves and 5 National Sanctuaries. KWS is divided into 8 conservation areas (Western conservation, Central Rift conservation, Southern conservation, Mountain conservation, Northern conservation, Tsavo conservation, Coast conservation, and Eastern conservation), Main headquarters and two semi-autonomous institutions; Airwing and Law Enforcement Academy-LEA (Manyani) for ease of administration.

The figure below shows the location of these conservation areas



**c) Board of Trustees**

**The Trustees who served Kenya Wildlife Service during the year were as follows:**

- |   |  |
|---|--|
| 1) Lt. Gen. (Rtd) Walter Raria Koipaton | Board Chairman Appointed on December 23, 2022              |
| 2) Dr. Helen Gichohi                    | Board Member Appointed on September 22, 2023               |
| 3) Mr. Thomas Silvester                 | Board Member Appointed on September 22, 2023               |
| 4) Mr. Francis Chachu Ganya             | Board Member Appointed on March 13, 2024                   |
| 5) Mr. Peter Fredrick Moll              | Board Member Appointed on March 10, 2023                   |
| 6) Ms. Silvia Museiya Kihoro            | Principal Secretary, State Department for Wildlife         |
| 7) Mr. Paul Kiagu                       | Rep. Principal Secretary, The National Treasury & Planning |
| 8) Ms. Mercy Maina                      | Rep. Principal Secretary, Ministry of Devolution           |
| 9) Ms. Rosemary Kuraru                  | Rep. Inspector General, Kenya Police Service               |
| 10) Mr. James Mungai Warui              | Ag. Inspectorate of State Corporation                      |
| 11) Mr. Daniel Gichimu Wambugu          | Rep. Attorney General                                      |
| 12) Prof. Erustus Kanga, PhD, EBS, HSC  | DG/Board Secretary Appointed on December 1, 2022           |
| 13) Ms. Rachael Adhiambo Omollo         | Board Member Appointed on February 28, 2025                |
| 14) Ms. Nancy Waturi Mathenge           | Board Member Appointed on January 31, 2025                 |

**d) Corporation Secretary**

M/s. Benta Musima  
P. O. Box 40241 GPO 00100  
**Nairobi, KENYA**

**e) Registered Office**

KWS Complex  
Lang'ata Road  
P. O. Box 40241 GPO 00100  
**Nairobi, KENYA**

**f) Corporate Headquarters**

KWS Complex  
Lang'ata Road  
P. O. Box 40241 GPO 00100  
**Nairobi, KENYA**

**g) Corporate Contacts**

Tel: +254(20) 2379407/08/09  
Email: [kws@kws.go.ke](mailto:kws@kws.go.ke)  
Website: [www.kws.go.ke](http://www.kws.go.ke)

**h) Corporate Bankers**

- i. Kenya Commercial Bank Ltd  
Moi Avenue Branch  
P.O. Box 484000 00100  
**NAIROBI**
- ii. Equity Bank Ltd  
Upper Hill  
P.O. Box 75104 00200  
**NAIROBI**
- iii. Sidian Bank  
Kilimani  
P O Box 25363 00603  
**NAIROBI**
- iv. ABSA BANK (PLC)  
Harambee Avenue  
P.O. Box 301200 00100  
**NAIROBI**
- v. Standard Chartered Bank Kenya Ltd  
P.O. Box 30003  
Langata Branch  
GPO 00100  
**NAIROBI**
- vi. Cooperative Bank of Kenya  
Business Centre Ngong Road  
P. O. Box 30415  
GPO 00100  
**NAIROBI**
- vii. Commercial Bank of Africa Ltd  
Upper Hill  
P. O. Box 30437  
GPO 00100  
**NAIROBI**

P. O. Box 30084 GPO 00100  
Nairobi, KENYA

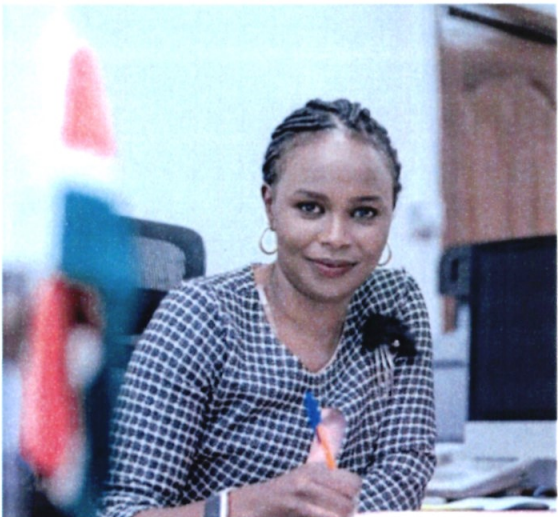

**j) Principal Legal Advisors**



The Attorney General  
State Law Office and Department of justice  
Harambee Avenue  
P. O. Box 40112 City Square 00200  
NAIROBI, KENYA



**i) Independent Auditors**

Auditor General  
Office of Auditor General  
Anniversary Towers, University Way

### 3. The Board of Trustees

SN	Directors	Details
1	 <p data-bbox="422 1008 694 1041"><b>Silvia Museiya, CBS</b></p> <p data-bbox="279 1131 837 1209"><b>Principal Secretary, State Department for Wildlife</b></p>	<p data-bbox="885 459 1556 571"><b>Silvia Museiya, CBS</b> was appointed Principal Secretary, State Department for Wildlife, by H.E. President Dr. William Ruto.</p> <p data-bbox="885 593 1556 806">She holds two bachelor's degrees from the University of Nairobi: a Bachelor of Laws (LL. B.) and a Bachelor of Education (B.Ed.). She also earned a Diploma in Human Rights and International Advocacy from Columbia University, New York School of Law, and is an alumnus of the Young African Leadership Initiative (YALI) 2007.</p> <p data-bbox="885 828 1556 1198">Prior to her appointment, Ms. Museiya served as a Member of the County Assembly (MCA) in Nairobi City County, where she chaired the Education Committee. She was also a running mate in the 2017 gubernatorial primaries for Laikipia County under the Jubilee Party. Additionally, she has chaired the Indigenous Peoples' National Steering Committee on Climate Change (IPNSCCC), representing Kenya and Tanzania in the 9-member national climate change council chaired by the President.</p>
2	 <p data-bbox="311 1937 805 2004"><b>Lt. Gen. (Rtd) Walter Raria Koipaton; MGH, CBS, OGW "ndc" (K) 'psc'</b></p> <p data-bbox="383 2027 774 2072"><b>Chairman, Board of Trustees</b></p>	<p data-bbox="869 1265 1556 1411"><b>Lieutenant General (Rtd) Walter Raria Koipaton</b> was appointed chairman of Kenya Wildlife Service Board of Trustees on 20th December, 2022 by HE President Dr. William Ruto.</p> <p data-bbox="885 1444 1556 1624">Lt. Gen. (Rtd) Koipaton served as the Commander of the Kenya Army following his promotion and appointment on 13 July, 2018. He was enlisted into the Kenya Defence Forces as an Officer Cadet on 14 May, 1982 and Commissioned as an Officer on 14 April, 1983.</p> <p data-bbox="885 1657 1556 1836">Lt. Gen. (Rtd) Koipaton holds a Diploma in International Relations from the University of Nairobi, a Bachelor of Science in Peace and Conflict Studies from the African Nazerene University and is a graduate of the National Defence University, Washington, USA.</p> <p data-bbox="885 1870 1556 2049">In recognition of his distinguished service, he has been awarded the Moran of the Order of the Golden Heart (MGH), Chief of the Order of the Burning Spear (CBS), and Order of the Grand Warrior (OGW) by the President of the Republic of Kenya</p>

<p>3</p>	 <p><b>Prof. Erustus Kanga, PhD, EBS</b>  <b>Director General</b></p>	<p><b>Prof. Kanga</b> was confirmed as the substantive Director General of KWS on 2 August 2023, following a rigorous selection process by the Board of Trustees. He previously served as Secretary for Wildlife in Kenya’s Ministry of Tourism, Wildlife &amp; Heritage for five years, and has worked with KWS for over 16 years, including leading Biodiversity Research and Monitoring across protected areas.</p> <p>He holds a PhD in Natural Resources Conservation from the University of Groningen, Netherlands (awarded in 2011) and was honored in 2017 with the Head of State Commendation (HSC) for his outstanding service in biodiversity conservation. With over two decades of experience specializing in biodiversity conservation, climate change vulnerability assessment and mapping, bio-enterprises, and community livelihood support, he has authored more than 30 publications.</p> <p>Under his leadership, KWS has launched major initiatives such as the National Human–Wildlife Coexistence Strategy (2024–2033) and science-led rhino conservation operations in the Lewa–Borana Landscape, reinforcing KWS’s reputation as a leader in evidence-based conservation management.</p>
<p>4</p>	 <p><b>Ms. Rachael Adhiambo Omollo</b>  <b>Trustee</b></p>	<p><b>Ms. Rachael Adhiambo Omollo</b> is a strategic business leader with over 15 years of experience in the tourism industry, where she has excelled in providing management, governance, and administrative leadership at both organizational and industry levels. She has played a key role in policy formulation, implementation of best practices, and advancing sustainable growth within the sector.</p> <p>Currently, she is the Director of Oceanair Tours &amp; Travel Ltd expanded its footprint across Kenya, and brokered international partnerships in Mauritius, Dubai, and South Africa. Her areas of expertise include governance, strategy formulation, change management, conflict resolution, emotional intelligence, and business process improvement.</p> <p>She holds a Master of Social Science in Leadership and Governance from Kenyatta University, a Bachelor of Tourism Management from Moi University, and a Diploma in Tourism Operations from Kenya Utalii College. She is currently pursuing a PhD in Public Policy and Management at Kenyatta University.</p>

<p>5</p>	 <p><b>Ms. Nancy Waturi Mathenge</b> Trustee</p>	<p><b>Ms. Nancy Waturi Mathenge</b> is a seasoned business leader with over 25 years of experience in tax, legal, financial advisory, and governance services across East Africa. She has worked extensively with organizations in both the public and private sectors, helping them strengthen financial systems, improve governance structures, and enhance accountability and sustainability.</p> <p>She is a Partner and Principal Consultant at Kody Africa LLP, an independent advisory firm co-founded after a successful career at Deloitte East Africa, where she rose to Senior Manager.</p> <p>Nancy has served as Assistant Governor of Rotary International District 9212, providing oversight to corporate Rotary clubs, including Kenya Power, Safaricom PLC, Diageo, and Stanbic Bank.</p> <p>Her expertise lies in embedding strong governance, financial stewardship, and risk management practices that align with long-term organizational strategies.</p> <p>Nancy holds a Master’s degree in International Commercial Law from Salford University (UK), a Bachelor of Law from Mount Kenya University, and a Bachelor of Commerce from Daystar University.</p>
<p>6</p>	 <p><b>Dr. Helen Gichohi</b> Trustee</p>	<p><b>Dr. Helen Gichohi</b>, OGW, MBS, is a distinguished conservationist and currently serves as a member of the Board of Trustees at the Kenya Wildlife Service. She was formerly the Ambassador for Conservation in Africa for Fauna &amp; Flora International until December 2023 and previously served as the Managing Director of the Equity Group Foundation from 2012 to 2017. Dr. Gichohi is well known for her leadership at the African Wildlife Foundation (AWF), where she began as the founding Director of the African Heartlands Program in 2001, later becoming Vice President for Programs, and eventually rising to the position of President in 2007. She holds a PhD in Ecology from the University of Leicester, UK, a Master of Science in the Biology of Conservation from the University of Nairobi, and a Bachelor of Science in Zoology from Kenyatta University. She currently serves on several boards including OI Pejeta Conservancy, Nawiri Group, Equity Group Holdings Limited, and Bamburi PLC, and sits on advisory boards for the Liz Claiborne and Art Ortenberg Foundation and the Mpala Research Centre.</p>

7	 <p style="text-align: center;"><b>Rosemary Kuraru</b> Trustee</p>	<p><b>Rosemary Kuraru</b> is a Senior Assistant Inspector General of Police and represents the Inspector General of the National Police Service in KWS Board of Trustees.</p> <p>She is an alumna of the prestigious National Defence College of Kenya. She holds an MBA (International Relations &amp; Diplomacy) from the University of Nairobi, a Bachelor of Science in Counselling Psychology from Mt. Kenya University and a Higher Diploma in Psychological Counselling from Kenya Methodist University.</p>
8	 <p style="text-align: center;"><b>Mercy Muthoni Maina</b> Trustee</p>	<p><b>Mercy Maina</b> serves as a Board Member of the Kenya Wildlife Service, representing the Principal Secretary of the State Department for Devolution. She works within the State Department for Devolution and currently holds the position of Assistant Director for Policy and Research. A commerce professional by training, she holds a Bachelor of Commerce (Accounts &amp; Auditing) and a Master of Business Administration (Finance), along with a number of professional short-term courses during her career. With over 26 years of public service experience, Ms. Maina specializes in public policy, local governance, and finance and contributes expert knowledge in those domains to the KWS Board.</p>
9	 <p style="text-align: center;"><b>Mr. Thomas Silvester</b> Trustee</p>	<p><b>Thomas Silvester</b> is a Board Member of the Kenya Wildlife Service and a seasoned conservation entrepreneur. He holds a degree in Agriculture from the University of Edinburgh and since 1992 has led a large-scale tourism, ranching, and conservation initiative in Northern Kenya. As founder and CEO of Loisaba Conservancy (established in 1998), he oversees a workforce of over 400, manages 2,000–3,000 head of livestock, directs wildlife conservation and infrastructure maintenance, and implements research and revenue-generating projects. He also supports neighboring communities through health, education, livelihood and livestock grazing initiatives.</p> <p>Additionally, he serves as Vice Chair of the Laikipia Conservancies Association, participates in policy development, and is on the Executive Committee of the Agricultural Employees Association as well as the Board of Governors at Laikipia North Technical &amp; Vocational College.</p>

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**Hon. Francis Chachu Ganya**  
**Trustee**

**Hon. Francis Chachu Ganya** is a Board Member of the Kenya Wildlife Service and served as Member of Parliament for North Horr constituency in Marsabit County for three consecutive terms from 2008 to 2022. He holds a Master's Degree in Public Administration (focusing on Environmental Policy & Management) and a Postgraduate Diploma in Non-Profit Management from George Mason University, USA, and a Bachelor of Arts from St. Lawrence University, New York. His professional background includes roles as Director of Northern Rangelands Lands Trust, Executive Director of the Pastoralist Integrated Support Programme, Project Researcher at Management Systems International, and Wilderness & Back Country Ranger with the U.S. Forest Service.

**4. Management Team**



**Prof. Erastus Kanga, PhD, EBS, HSC.  
 Director General**

Prof. Erastus Kanga is the Director General of Kenya Wildlife Service (KWS). He has over 20 years' experience in biodiversity conservation, climate change vulnerability assessment and mapping, bio-enterprises and community livelihood support.

He has a long trajectory in biodiversity conservation, including (five) 5 years of service as the Secretary for Wildlife at the Ministry of Tourism, Wildlife & Heritage, and 16 years of extensive work experience with the Kenya Wildlife Service, where he was responsible for Biodiversity Research and Monitoring across the Protected Areas.

He holds a PhD in Natural Resources Conservation from the University of Groningen in the Netherlands in the year 2011. He has authored over 30 publications, and is driven by the passion to work towards the core purpose of biodiversity conservation.



**Prof. Charles Musyoki, PhD, OGW  
 Director Parks and Reserves**

Prof. Charles Musyoki is the Director Wildlife and Community Service. He holds a Bachelor of Science (Hons) degree in Wildlife Management and a Master of Philosophy degree in Wildlife Management both from Moi University; a Doctor of Philosophy degree from Kyoto, Japan. He is currently pursuing an Executive Master of Business Administration at the Management University of Africa.

He is a member of the IUCN Antelope Specialist Group, the Technical Advisory Group for the Raptors MoU and the African Lion Working Group. He has authored and co-authored a number of publications of wildlife research and conservation that include a book on human-wildlife conflict in Kenya. He is a Research Professor of Kyoto University.

He has over twenty five (25) years' experience in research and wildlife conservation.

 <p><b>Capt. Michael Nicholson</b>  <b>Director Planning, Partnership and Enterprise</b></p>	<p><b>Capt. Michael Nicholson</b> is the Director Planning, Partnership, and Enterprise Directorate. He holds an FAA Airline Transport Pilot License (ATPL) and has a wealth of experience in both private sector aviation management and public service.</p> <p>In addition to his aviation expertise, Capt. Nicholson has valuable experience in the Oil and Gas exploration industry. Throughout his career, he has consistently demonstrated strong leadership and management skills across diverse sectors, making significant contributions to the success and growth of the organizations he has been part of.</p>
 <p><b>Mr. Dickson Ritan</b>  <b>Deputy Director Security</b></p>	<p>Mr. Dickson Ritan is the Deputy Director Wildlife Protection Division. He has served the Service for 24 years in various capacities.</p> <p>He holds a Msc. degree in Wildlife Ecology and Conservation from University of Florida – Gainesville (USA), a degree in B.ED (Science - Botany and Zoology) from Kenyatta University and a Paramilitary training at Kenya Wildlife Service Law Enforcement Academy (KWS-LEA) 2001</p>
 <p><b>Eng. Benard Ochieng Mbeda</b>  <b>Deputy Director Infrastructure and Facilities Management</b></p>	<p>Eng. Benard O. Mbeda holds a Bachelor of Science degree in Civil/Structural Engineering from JKUAT, a Bachelor of Industrial Technology (Industrial Plant and Building Services Engineering) from Egerton University and a Master of Business Administration (Executive) in Strategic Management from Moi University.</p> <p>He is a member of the Engineers Board of Kenya (EBK) and Institution of Engineers of Kenya (IEK), with 25 years of experience in engineering design, construction and projects management.</p>



**CPA Peter Mathenge**  
**Deputy Director Finance & Accounts**

Mr. Peter Mathenge holds a Master of Business Administration (Projects Management) from Kenyatta University, a Bachelor of Commerce (Accounting) degree from Catholic University, and a graduate of SLDP from Kenya School of Government.

He is a Certified Public Accountant of Kenya (CPA-K) and Member of the Institute of Certified Public Accountants of Kenya (ICPAK)

He has over twenty (20) years' experience in the Service.



**Ms. Benta Musima**  
**Ag. Corporation Secretary**

Ms. Benta Musima is currently finalizing her Masters in Law with the University of East London, she holds a post graduate Diploma in Law from the Kenya School of Law, a Bachelor's degree in Law (Hons) from Uganda Christian University. She is a Certified Public Secretary, a certified professional mediator and a member of the Chartered Institute of Arbitrators, Kenya.

She has five (5) years' experience in the Service



**CPA Davies K. Keitany**  
**Director Internal Audit & Risk Management**

Davies K. Keitany, CPA (K), CISA, CRMA, CGAP, MBA, is the Acting Director of Internal Audit & Risk Management.

With over 20 years of experience in corporate governance, risk management, internal controls, corporate budgeting, financial management and compliance with regulatory standards, He plays a critical role in providing assurance on internal controls and in the development of risk mitigation frameworks.

He holds a Bachelor of Commerce degree (Finance) and an MBA in Operations Management. He is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), ISACA and the Institute of Internal Auditors.

## 5. Fiduciary Management

No.	Designation	Name
1	Director General	Prof. Erustus Kanga
2	Director Parks and Reserves	Prof. Charles Musyoki, PhD, OGW
3	Director Planning, Partnership and Enterprise	Capt. Michael Nicholson
4	Deputy Director Security	Mr. Dickson Ritan
5	DD Infrastructure and Facilities Management	Eng. Benard Ochieng Mbeda
6	Deputy Director -F & A	CPA Peter Mathenge
7	Corporation Secretary	Ms. Benta Musima
8	Director Internal Audit & Risk Management	CPA Davies K. Keitany

## **6. Fiduciary Oversight Arrangements**

Mwongozo Code of Governance provides that the Board should establish not more than four committees of the Board provided that the Board shall be at liberty to establish such ad-hoc committees as required to deal with any ad-hoc matters requiring focused attention such as the recruitment of the Chief Executive Officer. Mwongozo also provides that the Board should establish an Audit Committee, and a maximum of three other committees (by whatever name called), to facilitate efficient decision making of the Board in discharging its duties and responsibilities.

### **Board Audit and Risk Committee**

This Committee shall have responsibilities for oversight in audit and risk matters of the Service. These include:

- a) Approving the internal audit charter.
- b) Reviewing of audit reports.
- c) Approving the risk based internal audit plan.
- d) Approving the internal audit budget and resource plans.
- e) Review entity wide risk management processes.
- f) Receiving communications on the internal audit activity's performance relative to its plan and other matters.
- g) Reporting all its recommendations to the board.
- h) Perform such other functions as may be assigned by the board.

### **Board Conservation and Security Committee**

This Committee shall have responsibilities for oversight in Wildlife Conservation, Management and Security matters. These responsibilities include; -

- a) Review and advice the Board on the development of Protected Area Management Plans, species strategies and conservation policies.
- b) Provide oversight and strategic direction of the organization's programs, projects and activities relating to conservation.
- c) Review and recommend programs related to conservation that are informed by best practice and leading – edge thinking, incorporating scientific, economic and social trends.
- d) Review and recommend conservation programs and activities.
- e) Provide strategic policy direction to facilitate species conservation to enhance wildlife conservation.
- f) Provide strategic direction to the institution's ability to prevent and respond to wildlife crime threats and mitigation and to enhance wildlife security.

- g) Provide strategic direction and enhance institution's capacity to deal with emerging threats in wildlife security.

The Committee shall also have responsibilities for oversight in mitigation of human wildlife conflict and compensation to communities. These included: -

- a) Provide strategic direction and mobilization of requisite resources necessary for the Service to carry out its mandate as spelt out in Sec 7(n) of the WCMA Act 2013 which states that "the Service shall promote and undertake extension service program intended to enhance wildlife conservation, education and training".
- b) Provide strategic policy direction to facilitate effective conservation education and awareness programs to enhance wildlife conservation and management.
- c) Review and recommend incentives required for communities to foster effective collaborative management of wildlife within a specified conservation area.
- d) Provide strategic direction in addressing human/wildlife conflicts in targeted conservation areas.
- e) Review and recommend resources required for community mobilization to advocate for and support the development and implementation of enabling policy and legal environment for wildlife conservation.
- f) Provide strategic direction in the facilitation and establishment of the wildlife compensation scheme Sec 24 (b) of WCMA, 2013.
- g) Reporting all its recommendations to the board.
- h) Perform such other functions as may be assigned by the board.

#### **Board Finance and Human Resource Committee**

The Committee shall have responsibilities for oversight in financial and human resource management matters. These responsibilities include: -

- a) Review and recommend policies that maintain and improve the financial sustainability and integrity.
- b) Review and recommend long-term financial plans for the Service.
- c) Review and recommend annual operating and capital budget consistent with the long-term financial plan and financial policies.
- d) Review the financial aspects of major proposed transactions, new programs, projects and services, as well as proposals to discontinue the same and making recommendations to the board.
- e) Review and approve financial statements for submission to external auditors.
- f) Review and recommend approval to open and close bank accounts.
- g) Monitor the financial performance of the Service against approved budgets.

- h) Requiring and monitoring corrective actions to bring the organization into compliance with laws, policies and applicable financial principles.
- i) To perform advisory role on financial operations.
- j) Review and recommend operational and financial controls in accounting and financial management.
- k) Review and recommend human resource & administration policies and procedures.
- l) Review and recommend human resource & administration matters.
- m) Review and recommend staff appointments and disciplinary matters for employees in job grades KWS/1 (DG) to KWS/3 (DD).
- n) Reporting all its recommendations to the board.
- o) Perform such other functions as may be assigned by the board.

### **Board Partnership and Enterprise Committee**

The Committee shall have the responsibility of developing sustainable partnerships and enterprises for the Service's financial sustainability. These include: -

- a) Provide strategic direction in building a brand. This will be done through exploring options for building and leveraging a new and distinct brand for KWS's protected area assets and its related products and services.
- b) Review and recommend optimization of traditional sources of revenue in order to increase both the revenue and related margin contribution of traditional tourism related revenues for KWS.
- c) Provide strategic direction on creating new sources of revenue with a goal to diversify and increase sources of both wider funding and commercially generated revenue for KWS.
- d) Provide strategic direction on the development and review of the institutional strategy.
- e) Provide strategic direction in the development of a clear strategic framework, disciplined business planning, considering Public-Private partnerships, optimal delegation and optimizing the use of technology, among others.
- f) Review and recommend the Service Performance Contracting as per the Public Service guidelines.
- g) Review and recommend the policies and procedures of the Service.
- h) Provide strategic direction in the promotion and facilitation of partnerships and collaboration structures.
- i) Review and recommend projects implementation.
- j) Reporting all its recommendations to the board.
- k) Perform such other functions as may be assigned by the board.

#### **7. Chairman's Statement**

On behalf of the Board of Trustee, I am delighted to present to you the Kenya Wildlife Service (KWS) annual report and financial statements for the financial year ended 30th June 2025.

Kenyans have great expectations from KWS in executing the mandate of conserving and managing the country's wildlife, and national parks and reserves for the benefit of nature and future generations. Appreciating this expectation, the Board spearheaded formulation of a transformative Strategic plan 2024-2028 in line with national and global benchmarks. The plan signified a shift in KWS's mode of service delivery and passion to serve guided by the following core values; Professionalism, Accountability, Resilience, Integrity, Inclusivity and Innovation. Further, the plan development availed an opportunity for re-alignment of the Service's mission, policies and strategic objectives to its stated vision of "Thriving wildlife and healthy habitats for all, forever" and new mission: "Sustainably conserve Kenya's wildlife heritage and its habitats for the well-being of nature and people.

During FY2024-2025, the Service commenced implementation of the Strategic Plan focusing on strengthening institutional capacity for conservation. This was achieved through recruitment, training and deployment of 1,274 uniformed staff and equipment upgrade for effective service delivery. Additionally, communities and stakeholders' involvement in conservation has increased substantially, providing opportunities for livelihoods improvement, participation in conservation and ownership of the wildlife resource.

I take this opportunity to appreciate all the stakeholder who ensured the Service achieved great milestones. I wish to single out our parent Ministry of Tourism and Wildlife, the National Treasury and Economic Planning, Development Partners and Communities for the great support. I would also like to appreciate the management and staff led by the Director General for their passion and commitment to service.

Finally, I wish to reiterate that the Board of Trustees will remain at the forefront in ensuring the Service utilizes limited resources prudently and efficiently to deliver results to Kenyans and the global community. I look forward to strengthening the collaboration efforts and offer policy guidance for better conservation and management of wildlife.

**Lt. Gen. (Rtd) Walter Raria Koipaton MGH, CBS, OGW "ndc" (K) 'psc' (TZ)**  
**CHAIRMAN - BOARD OF TRUSTEES**

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## 8. Report of the Director General

I take this opportunity to present the Service's annual report and financial statements for the year ended 30<sup>th</sup> June 2025.

During FY 2024/2025, KWS embarked on implementation of a new Strategic Plan 2024 -2028 which provides a clear road map for the next five years in the delivery of the conservation mandate. The plan is in response to identified issues in the operating environment and defines the areas of focus towards achieving the following goals; Flourishing wildlife population, resilient ecosystems with rich biodiversity, enhanced community and stakeholder participation, expanded wildlife economy and Robust and high performing organization.

KWS has made progress in implementing key initiatives in each of the result areas towards realizing conservation objectives. These include development and implementation of species recovery action plans, enhanced wildlife surveillance and monitoring culminating in enhanced wildlife numbers. Improved co-existence between people and wildlife through implementation of conflict mitigation measure that include translocations, wildlife barriers, deterrents and awareness creation amongst communities. The deployment of 1,274 additional unformed staff and upgraded fleet and tools of work has improved wildlife security and response to human wildlife conflicts.

Some of the challenges encountered in the financial year include inadequate financial resources to fully implement the strategic plan initiatives for the year, to counter shrinking wildlife dispersal areas due to change land-use and use, human wildlife conflict, effects of climate change, threats to wildlife and rehabilitation and diversification of the tourism product.

On financial performance, the total income amounted to Kshs.11 billion comprising of; internal revenue of Kshs. 7.98 billion, Donor grants of Kshs. 2.2 billion and GoK subvention of Kshs. 1.161 billion. On the other hand, the total expenditures amounted to Kshs. 12.73 billion resulting to an operating deficit of Kshs. 1.35 billion. The total assets as at June 30, 2025 amounted to Kshs. 12.3 billion comprising Property, Plant and Equipment (PPE) of Kshs. 5.1 billion and Current Assets of Kshs. 7.2 billion. The current liabilities on the other hand amounted to Kshs. 8.4 billion.

Further, management initiated the review process for conservation fees related to non-consumptive wildlife utilization informed by a pricing study, partnered with private sector for development of tourism products in parks, undertook park infrastructure improvements and marketing campaigns towards generating additional revenues to fund conservation programs.

Lastly, I wish to acknowledge the Government, development partners and other stakeholders for the great support given to the Service. I look forward to your continued support in the fulfilment of the conservation mandate. I would also like to appreciate the management and staff for their passion and commitment to the conservation.



**Prof. Erustus Kanga, PhD, EBS.**  
**DIRECTOR GENERAL**

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## 9. Statement of Performance against Predetermined Objectives for FY 2024/2025

The KWS strategic plan 2024-2028 is anchored on the Vision, '*Thriving wildlife and healthy habitats for all, forever*', and the Mission, '*Sustainably conserve Kenya's wildlife heritage and its habitats for the well-being of nature and people*'. It seeks to achieve five goals namely: flourishing wildlife population, resilient ecosystems with rich biodiversity, enhanced community and stakeholder participation, expanded wildlife economy, and robust and high performing organization.

The 2024/2025 Financial Year represented the first year of implementation of the KWS Strategic Plan 2024-2028 as per the implementation matrix, outlining activities per strategy and key outputs, towards realization of the strategic objectives in the plan.

During the FY2024/2025, the Service registered the following performance achievements in alignment with the strategic plan goals, Key Result Areas and initiatives.

### **KRA 1: Wildlife Population**

To enhance species recovery programs, the Service:

1. Conducted assessments and feasibility studies for the reintroduction or introduction of rhinos in 2 sites (South Kitui Reserve and Shimba Hills National Reserve).
2. 2 Species Recovery and Action Plans developed and launched - Grey Crowned Crane and Pancake Tortoise. Other plans launched included the Vulture Multi-Species Action Plan (2024-2034) and the National Pangolin Recovery and Action Plan 2024-2028.
3. Established 1 Rhino sanctuary in collaboration with conservation partners and introduced 21 rhinos (Segeera conservancy).
4. Carried out 4 Rhino ear-notching exercises where 106 rhinos were ear-notched in Tsavo West National Park and Ol Pejeta Conservancy, Maasai Mara Reserve and Lewa Borana landscape.
5. Undertook multiple collaring activities for species monitoring and human-wildlife conflict management for 22 elephants and 21 lions collared in Tsavo and Laikipia landscapes.
6. Conducted 28 Translocations for various species including giraffes (25), Rhinos (23), Elephants (81) and lions (12), wildebeests, waterbucks, buffaloes, Oryx, gazelles, and ostriches, zebras, and other prey species, for human-wildlife conflict management, restocking, and destocking purposes.
7. Enhanced enforcement capacity through training and deployment of 1,274 rangers and completed training infrastructure upgrade to KWS Law Enforcement Academy. Fleet Upgrade through acquisition of 98 vehicles.

8. Prepared Rhino status report in December 2024. Total national rhino population estimated at 2,102 (1,059 black rhinos, 1,043 White), a 21% increase from 2021 numbers (1,739 consisting of 897 black and 842 white). Several other wildlife species have registered a gradual increase in numbers including elephants, hilora, grevy zebra, lions among others.
9. Conducted four specialized security training programs for 260 staff. These include, digital wildlife border inspection, wildlife crime scene investigation, combating bush-meat poaching and DNA forensics and ranger to corporal skills upgrading promotional course.
10. Continued wildlife security surveillance, crime investigations, and prosecutions to curb illegal wildlife trade and trafficking resulting in arrest operations for possession of trophies and bush-meat.

### **KRA 2: Co-Existence Between People and Wildlife**

To promote human-wildlife co-existence and mitigate conflict, the Service:

1. Implemented 6 intervention measures including 28 wildlife translocations, 3960 elephant drives, use of deterrents and conducted 10,548 PAC patrols, and constructed 174 km and rehabilitated 34 km of barriers in conflict hotspots areas, including elephant grids and guard posts
2. 15 Aerial wildlife drives were undertaken in Tsavo West and Kilifi areas.
3. Maintained 2,064 km of existing fences across parks and stations and distributed 2,257 predator deterrence lights in HWC hotspots areas.
4. Engaged 20 conservancies in adopting conservancy guidelines and registered 9 conservancies in 6 counties (Taita Taveta, Narok, Kisumu, Kajiado, Marsabit, Nakuru)
5. Developed 3 management plans: Oldonyo Sabuk and, Shimba Hills, and Lake Nakuru Integrated Ecosystem plans and initiated 2; Hell's Gate and Ruma National Park that are due to be completed.
6. Secured parks and stations through the acquisition of one title deed for Marsabit-Karare and 3 Part Development Plans (PDPs) for Kwale and Embu Station and Wajir Habasweni.
7. Conducted 8 sensitization forums for KWS staff on court processes and case preparation regarding HWC compensation cases in court.
8. Undertaken 10 engagements with key players and stakeholders across the administration of justice system, mainly judicial and court-user's committees, agricultural officers among others

### **KRA 3: Resilient Ecosystems with Rich Biodiversity**

To enhance ecosystem resilience and biodiversity, the Service:

1. Rehabilitated 16 tree nurseries, propagated 13,176 seedlings and re-planted 123,410 trees across conservation areas in collaboration with youth, communities, and other stakeholders.
2. Maintained 637 km of firebreaks in wildfire hotspots, including Aberdares, Tsavo East, and Meru National Parks, to reduce fire incidences, and 8 Water pans and 8 boreholes in Tsavo West and Meru/Kora.
3. Conducted 93 community outreach and sensitization programs on climate change impacts and mitigation on wildlife resources.
4. Conducted mechanical and biological invasive species removal in four sites, on a total of 803 acres in Tsavo east, Tsavo west, Mombasa Marine, Watamu, Malindi, Meru, Aberdare, Kakamega Forest.
5. Trained 540 community tour guides and drivers for tourism safaris and 20 FAM trips reaching about 1,050 youths for skills and livelihoods improvement through tourism.
6. Implemented 3 pollution control measures undertaken that includes 450 beach clean-up events, 14 Sensitization meetings for boats/beach operators and BMUs and 17 joint patrols with community Scouts on Mangrove protection

#### **KRA 4: Community and Stakeholder Participation**

To enhance stakeholder engagement, the Service:

1. Conducted 712 community meetings and outreach, 5 media programs, 11 trade fairs, and 6 conservation/cultural day exhibitions to raise awareness about wildlife conservation across the Service.
2. Commenced the development of a partnership engagement policy and strategy.
3. Held 6 joint activities with conservancies and county governments, including translocations, tree planting, community projects, cultural tourism and human-wildlife conflict management meetings.
4. 9 community conservancies registered in 6 counties (Taita Taveta, Narok, Kisumu, Kajiado, Marsabit, Nakuru).
5. Engaged 863 Kenyan youths in industrial attachment programs and internship.
6. On matters compliance to Multilateral Environmental Agreements (MEAs), 2 National reports were prepared on Annual Elephant Ivory and Rhino Horn Stock pile management and contracting parties to RAMSAR Convention; 2 Country proposal to CITES - Ivory Stocks and Stockpiles & Disposal of Confiscated Specimens, and 3 Country Positions presented for the agenda of the 78th Meeting were developed and articulated in the Governing Bodies of the respective MEAs (CITES SC78) & Convention on the Conservation of Migratory Species.

#### **KRA 5: Access and Benefit Sharing**

To support equitable access and benefit sharing, the Service:

1. Initiated the development of management plans for three conservancies: Naserian, Siria Olemelok, and Mt. Kenya Wildlife Conservancy.

2. Supported 10 Community group ranch in Kajiado with school bursaries totaling Ksh.20 million.
3. Drilled two boreholes in Tsavo and Kajiado to provide water access to local communities.
4. Undertaken 15 Community support investment projects in 8 counties involving water provision, education -class rooms, and bursaries, fences, predator deterrence and youth sports equipment– Taita Taveta, Baringo, Laikipia, Kajiado, Elgeyo Marakwet, Nyeri, Moyale; 14 classrooms were constructed to support community education. A total of Ksh. 82 million was allocated in the FY 2024/2025 and improvement from Ksh. 45 million allocated in FY 2023/2024.

### **KRA 6: Wildlife Economy**

To enhance the economic benefits derived from wildlife conservation, the Service:

1. Conducted stakeholder education and awareness programs across eight conservation areas.
2. Licensed 14 Aloe propagation farms as wildlife based enterprises
3. Partnered with 13 investors to develop accommodation facilities in six parks (Nairobi, Meru, Aberdare, Amboseli, Tsavo, and East) and identified and valued 40 additional sites in 19 parks and three stations for tourism facility development to enhance financial sustainability.

### **KRA 7: High-Performance Organization**

To strengthen operational efficiency and service delivery, the Service:

1. Established a dedicated Monitoring and Evaluation function with two staff in preparation for development and implementation of corporate M&E framework.
2. Reviewed the Corporate Service Charter, printed and distributed 73 service charter copies, customized it into Braille and sign language, and sensitized 1,426 staff including 1,274 new rangers.
3. Initiated enhancements to ICT infrastructure, including acquiring servers, managed cybersecurity services, and WAN upgrades.
4. Upgraded internet connectivity to satellite for all parks and stations to improve visitor experience and revenue collection on e-citizen platform.
5. Maintained 2,456.40 km of classified roads and 820 km unclassified, and 4 airstrips in parks to improve access and experience.
6. Rehabilitated Hell's Gate Gorge and Nairobi Safari Walk for enhanced visitor experience.
7. Sustained integrated marketing campaigns targeting the domestic market.
8. Initiated the review process for conservation fees related to non-consumptive wildlife utilization as per WCMA 2013. KWS hosted a stakeholder engagement tripartite session to initiate the process of making of new regulations and supervised a detailed pricing study to inform the proposed regulations.

9. Enhanced security measures through the acquisition of modern security equipment (98 new vehicles and firearms acquired to strengthen patrol and monitoring efforts within the parks,)
10. Upgraded the eCitizen revenue collection system into a comprehensive Revenue Management System (KWSpay) 15 single entry parks.
11. Customer experience management strategy developed and implementation commenced.
12. Work environment improvement through upgrade of ICT hardware and software- Procured, installed, and distributed 700 computers, 850 UPS units, and 100 printers across the Service; assorted new furniture including Orthopedic Seats to all the Field Conservation Areas for 360 staff.
13. Internal Revenue generated in the financial year amounted to Ksh 7.98 Billion compared to the annual target of Ksh. 7.92 Billion and Ksh. 7.74 billion realized in FY 2023/2024 (3% increase)
14. A total of 3.38 Million visitors facilitated to parks compared to 3.18 million in FY 2023/2024, 6 % increase.

## **10. Corporate Governance Statement**

The Board of Trustees of KWS is responsible for the governance of the Service and is accountable to the Government of Kenya in ensuring that it complies with the various laws while maintaining high ethical standards and corporate governance. Accordingly, the Board attaches very high importance to the generally accepted corporate governance practices and has embraced the internationally developed principles and code of best practice of good corporate governance including the Mwongozo and Code of Conduct.

### **Board of Trustees**

The roles and functions of the Chairman and the Director General are distinct and their respective responsibilities clearly defined within the Wildlife Conservation and Management Act 2013.

The Board defines the policy guidelines for effective management of the Service. Except for direction and guidance on general policy, the Board delegates authority of its day-to-day business to the Management through the Director General.

### **Board Meetings**

The Board holds meetings on a regular basis while special meetings are called when it is deemed necessary.

### **Committees of the Board**

Mwongozo Code of Governance provides that the Board should establish not more than four committees of the Board provided that the Board shall be at liberty to establish such ad-hoc committees as required to deal with any ad-hoc matters requiring focused attention such as the recruitment of the Chief Executive Officer. Mwongozo also provides that the Board should establish an Audit Committee, and a maximum of three other committees (by whatever name called), to facilitate efficient decision making of the Board in discharging its duties and responsibilities.

### **Submissions**

#### **Board Audit and Risk Committee**

This Committee shall have responsibilities for oversight in audit and risk matters of the Service. These include:

- i) Approving the internal audit charter.

- j) Reviewing of audit reports.
- k) Approving the risk based internal audit plan.
- l) Approving the internal audit budget and resource plans.
- m) Review entity wide risk management processes.
- n) Receiving communications on the internal audit activity's performance relative to its plan and other matters.
- o) Reporting all its recommendations to the board.
- p) Perform such other functions as may be assigned by the board.

### **Board Conservation and Security Committee**

This Committee shall have responsibilities for oversight in Wildlife Conservation, Management and Security matters. These responsibilities include; -

- h) Review and advice the Board on the development of Protected Area Management Plans, species strategies and conservation policies.
- i) Provide oversight and strategic direction of the organization's programs, projects and activities relating to conservation.
- j) Review and recommend programs related to conservation that are informed by best practice and leading – edge thinking, incorporating scientific, economic and social trends.
- k) Review and recommend conservation programs and activities.
- l) Provide strategic policy direction to facilitate species conservation to enhance wildlife conservation.
- m) Provide strategic direction to the institution's ability to prevent and respond to wildlife crime threats and mitigation and to enhance wildlife security.
- n) Provide strategic direction and enhance institution's capacity to deal with emerging threats in wildlife security.

The Committee shall also have responsibilities for oversight in mitigation of human wildlife conflict and compensation to communities. These included: -

- i) Provide strategic direction and mobilization of requisite resources necessary for the Service to carry out its mandate as spelt out in Sec 7(n) of the WCMA Act 2013 which states that "the Service shall promote and undertake extension service program intended to enhance wildlife conservation, education and training".
- j) Provide strategic policy direction to facilitate effective conservation education and awareness programs to enhance wildlife conservation and management.
- k) Review and recommend incentives required for communities to foster effective collaborative management of wildlife within a specified conservation area.
- l) Provide strategic direction in addressing human/wildlife conflicts in targeted conservation areas.

- m) Review and recommend resources required for community mobilization to advocate for and support the development and implementation of enabling policy and legal environment for wildlife conservation.
- n) Provide strategic direction in the facilitation and establishment of the wildlife compensation scheme Sec 24 (b) of WCMA, 2013.
- o) Reporting all its recommendations to the board.
- p) Perform such other functions as may be assigned by the board.

### **Board Finance and Human Resource Committee**

The Committee shall have responsibilities for oversight in financial and human resource management matters. These responsibilities include: -

- p) Review and recommend policies that maintain and improve the financial sustainability and integrity.
- q) Review and recommend long-term financial plans for the Service.
- r) Review and recommend annual operating and capital budget consistent with the long-term financial plan and financial policies.
- s) Review the financial aspects of major proposed transactions, new programs, projects and services, as well as proposals to discontinue the same and making recommendations to the board.
- t) Review and approve financial statements for submission to external auditors.
- u) Review and recommend approval to open and close bank accounts.
- v) Monitor the financial performance of the Service against approved budgets.
- w) Requiring and monitoring corrective actions to bring the organization into compliance with laws, policies and applicable financial principles.
- x) To perform advisory role on financial operations.
- y) Review and recommend operational and financial controls in accounting and financial management.
- z) Review and recommend human resource & administration policies and procedures.
- aa) Review and recommend human resource & administration matters.
- bb) Review and recommend staff appointments and disciplinary matters for employees in job grades KWS/1 (DG) to KWS/3 (DD).
- cc) Reporting all its recommendations to the board.
- dd) Perform such other functions as may be assigned by the board.

### **Board Partnership and Enterprise Committee**

The Committee shall have the responsibility of developing sustainable partnerships and enterprises for the Service's financial sustainability. These include: -

- l) Provide strategic direction in building a brand. This will be done through exploring options for building and leveraging a new and distinct brand for KWS's protected area assets and its related products and services.
- m) Review and recommend optimization of traditional sources of revenue in order to increase both the revenue and related margin contribution of traditional tourism related revenues for KWS.
- n) Provide strategic direction on creating new sources of revenue with a goal to diversify and increase sources of both wider funding and commercially generated revenue for KWS.
- o) Provide strategic direction on the development and review of the institutional strategy.
- p) Provide strategic direction in the development of a clear strategic framework, disciplined business planning, considering Public-Private partnerships, optimal delegation and optimizing the use of technology, among others.
- q) Review and recommend the Service Performance Contracting as per the Public Service guidelines.
- r) Review and recommend the policies and procedures of the Service.
- s) Provide strategic direction in the promotion and facilitation of partnerships and collaboration structures.
- t) Review and recommend projects implementation.
- u) Reporting all its recommendations to the board.
- v) Perform such other functions as may be assigned by the board.

## 11. Management Discussion and Analysis

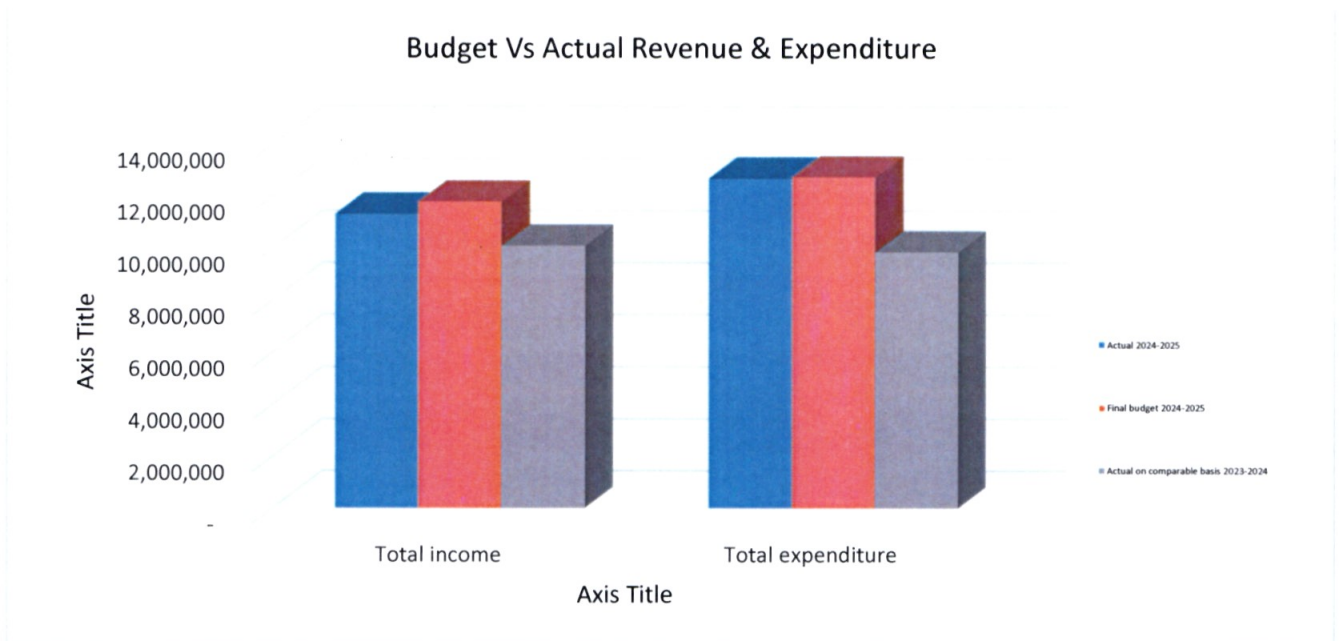
### SECTION A: The Service Operational and Financial Performance

Kenya Wildlife Service (KWS) has continued to discharge its mandate of wildlife conservation in line with the Wildlife Conservation & Management Act 2013. The focus of the year under review has been on reduction in poaching through strengthening of security units, ecological restoration, human wildlife conflict mitigation through construction of game proof defense, infrastructural development on ranger housing, institutional review and staff welfare.

During the year under review the total expenditure amounted to Kshs 12.7 billion, compared to Kshs 9.87 billion in the previous year. The expenditure comprised of; salaries and allowances of Kshs 6.33 billion while other operating expenses amounted to Kshs 5.2 billion. In general, the Service had a deficit of Kshs 1.35 billion compared to a surplus of Kshs 229 million last financial year. This funding gap has continued to affect optimal service delivery in KWS.

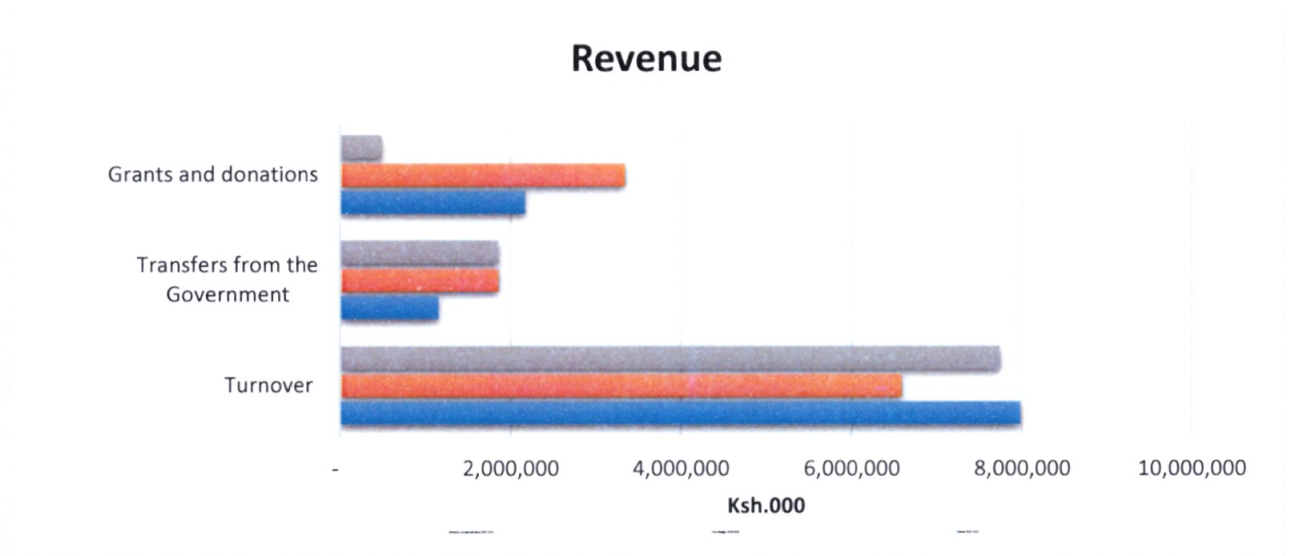
#### a. Budget Vs Actual Performance.

The Graph below represents the budget performance in relation to the actual revenue and expenditure realised and incurred respectively. Below is a graphical presentation

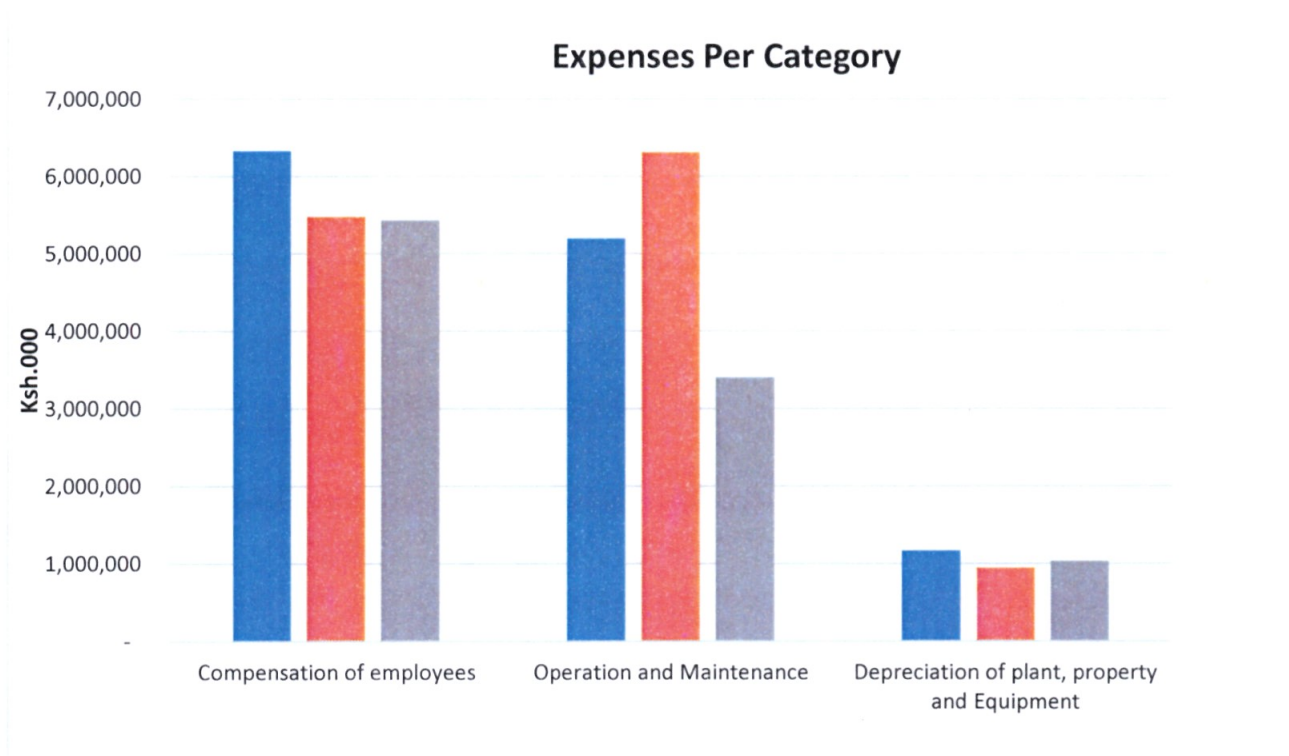


**b. Service Revenue Performance**

Below is a graphical presentation of Service revenue performance in the year under review compared to last financial year. The GoK grants have marginally remained the same as the last financial year.



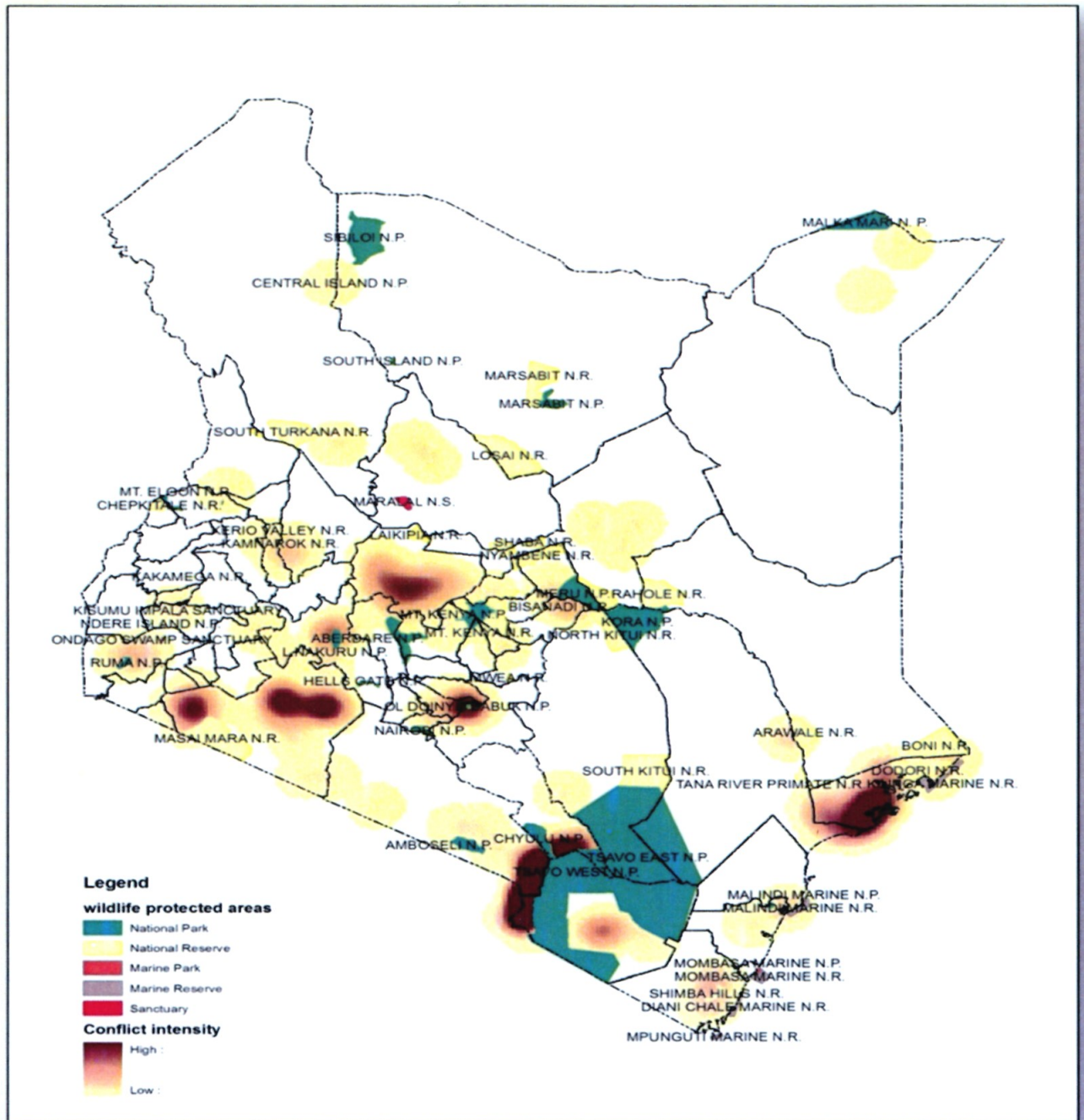
**c. Expenses per category compared with budget and previous year performance**



**d. Human wildlife conflict.**

The human wildlife conflict phenomena is on the rise due to changes in land use, competition for available dispersal areas and climate changes. The Service in its effort to mitigate these conflicts has instituted construction of game proof fences and translocation of wildlife. Below is map showing the human wildlife conflict hot spots.

**Human Wildlife Conflict Hot Spots**



**Hot spots**

- a) Laikipia/Rumuruti
- b) Narok/Transmara
- c) Tsavo East & West (Taita Taveta, Rombo, Njukini, Bura, & Kilifi)
- d) Lamu (Mpeketoni, Witu)
- e) Imenti South (Meru)
- f) Amboseli
- g) Kwale
- h) AlongTana River

**SECTION B: Service's compliance with statutory requirements**

During the period under review, the Service complied with all statutory requirements in line with the PFM Act and The National Treasury circulars with regards to the following reports, budget estimates, quarterly financial statements and annual financial statements. In addition, all statutory deductions to the government authorities were paid on time within the timelines (to KRA, NHIF, NSSF HELB, NITA and AHL).

**SECTION C: Key projects and investment decisions the Service is planning/ implementing.**

The Service is implementing key projects funded by the National Government through the Medium-Term Expenditure Framework of 2024/2025 (MTEF). These projects are aimed at strengthening the anti-poaching security units to combat wildlife crime, construction of game proof fences to mitigate human wildlife conflict, construction of ranger houses to address staff welfare, maintenance of park access roads to improve visitor experience. In addition, development partners provided support for Nairobi Safariwalk Development & Education program as well as conservation of Marsabit National Park ecosystem to maintain ecological balance and provide alternative livelihood to the communities bearing the brunt of human wildlife conflict. These programs are critical pillars in the vision 2030 blue print.

**SECTION D: Material arrears in statutory/ financial obligations**

The Service during the period under review did not have any material statutory arrears and financial obligation except for the numerous compensation cases relating to human wildlife conflicts being analysed for settlement.

**SECTION E: The Service’s financial probity and serious governance issues.**

The Service did not have any financial probity and governance issues at the preparation of this report.

## 12. Environmental and Sustainability Reporting

- i) Sustainability strategy and profile
- ii) Environmental performance
- iii) Employee welfare
- iv) Market place practices
  - a) Responsible competition practices
  - b) Responsible supply chain and supplier relations
  - c) Responsible marketing and advertisement
  - d) Product stewardship

The Service is observing gender mainstreaming, balance on employment, promotion and ensure that a minimum of a third (1/3) of the workforce are of either gender". Although the Service has not yet attained a third gender rule, efforts are being made to bridge the gender gap by ensuring at least 30% of employee's recruited are female. This has been adopted in recruitments. The current ratio of male to female is 79% to 21%.

The Service is taking into account individual performance and rewards employees for their contribution in a fair and equitable manner. The Performance Management System has therefore been designed to achieve this objective, among others. In addition, the Service has developed a career guideline that is in tandem with government policies upon which effective implementation employees are empowered, motivated and facilitated to contribute effectively towards achievement of Service's mandate. It provides linkage between an employee's performance, career advancement, performance contracting and Performance Appraisal System.

The Service recognizes the need for training and continuous upgrading of core competences, knowledge, skills and attitude of employee as a way of improving work performance and personal development.

The Service is recognizing and committed to the achievement of the highest standards of health and safety in the workplace, the elimination or minimization of health and safety hazards and risks that may affect its employees. In this regard, the Service implements policies and programmes that assure their protection from such hazards and disasters. The policies and programmes are implemented in compliance with the provisions of Occupational Safety and Health Act, 2007 and other Labour Laws".

The Service developed a Corruption Prevention Policy that provides a framework for dealing with cases of corruption and dishonest practices. The policy also sets out KWS responsibilities for employees, management and stakeholders in observing and upholding KWS position on the fight against corruption.

KWS has zero tolerance on corruption matters. The Service has put in place structures to detect, prevent and investigate corruption. These includes;

- i. Appointment of a corruption prevention committee.
- ii. Established structures for staff and other stakeholders to report corruption matters.
- iii. The Service has a corruption prevention policy, which provides commitment of ensuring all KWS activities are conducted in an honest and ethical manner.

KWS has a Code of Conduct (CoC) which provides a framework within which all employees are expected to conduct themselves. All employees have signed a copy as evidence that they have read, understood it and will adhere to it.

KWS has developed a corruption risk register, which is regularly reviewed and updated. The Service endeavours to eradicate all forms of discrimination and harassment in order to promote inclusiveness and representation of Kenya's diverse communities and ethnic groups.

No employee shall be discriminated against-

- i. Another person in any way that segregates that person on ethnic, religious, political, gender or any other adverse grounds; or
- ii. Another person by way of victimization through any act that is injurious to the person's well-being and esteem by treating the person less favourably.

Employees are not permitted to be active members of any associations of which the objects and functions are in any way political. While it is the constitutional right of any employee to be involved in political party activities, an employee shall not use her/his office held to-

- a) Act as an agent for, or further the interest of a political party
- b) Indicate support, for or opposition, to any political party or candidate in an election
- c) Engage in political activities that may compromise or be seen to compromise the political neutrality of the office held.

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d) Corporate Social Responsibility/ Community Engagements

**Corporate Social Responsibility**

The Kenya Wildlife Service (KWS) Corporate Social Responsibility (CSR) program is crafted to foster harmonious relationships between conservation areas and local communities. Communities adjacent to parks and reserves often face human-wildlife conflict but are essential partners in biodiversity protection.

In FY 2024/2025, the CSR program was implemented across three main thematic areas: Education and Youth Empowerment, Community Livelihoods and Women Empowerment, and Human-Wildlife Conflict Mitigation. The subsequent sections detail the projects under each theme.

**CSR Projects and Initiatives**

a) Education and Youth Empowerment

The Kenya Wildlife Service allocated a total of Kshs 20 million in bursaries to ten group ranches within the Amboseli/Tsavo landscape to support human-wildlife coexistence and conservation efforts. The allocations also ensure comprehensive educational support across the landscape.

The Service also allocated funds for;

- Classroom Projects totaling shs 21,600,140.00 for construction of classrooms in Laikipia County (at Endana , Daiga and Segera Primary schools), Baringo County ( at Kosier Model Primary School) Lake Jipe Primary School

**Endana Primary School**



**Daiga Primay School**



**Segera Primary school**



- Fence construction totaling kshs.4,520,900 for Maktau Primary School, and Lake Jipe electric fence were done during the year under review.



*Lake Jipe Electric fence*

- **Taita Taveta County -Youth Empowerment through Sports** (Voi Constituency) KWS officially handed over sports equipment valued at Ksh 704,000.00 as part of the Corporate Social Responsibility initiative to benefit communities residing near Human-Wildlife Conflict Zones.



*Senior Assistant Director of Tsavo Conservation Area, Jillo Arero handing over sports equipment to Member of Parliament Eng. Abdi Chome*

## b) Community Livelihoods and Women Empowerment

For conservation to be sustainable, communities must derive direct socio-economic benefits from it. KWS therefore invests in community enterprises, capacity-building, and women-focused initiatives that create income while linking livelihoods to conservation outcomes.

Projects carried out under this pillar included:

- **Community Benchmarking and Capacity Building:**
- **Ushanga Innovation Resource Centres (UIRC) Project:** The registration phase was launched by the Director General in Imbirikani, Kajiado County, targeting approximately **10,000 women** from Imbirikani, Kuku, Kuku-A, and Rombo group ranches. This initiative, under the Chyulu Hills REDD+ Carbon Project, aims to **commercialize beadwork** to unlock economic opportunities, align with the Kenya Kwanza manifesto, and advance the Women Agenda, Digital and Creative Economy, and Environmental Conservation. KWS supports this project by providing spaces in park gift shops.



*Empowering women, conserving wildlife, and celebrating tradition*

## c) Human–Wildlife Conflict Mitigation

Human–wildlife conflict remains a major challenge in conservation landscapes, often threatening both livelihoods and wildlife survival. KWS has therefore implemented proactive strategies to reduce conflict through fencing, technology, water access, and species management.

Projects carried out under this pillar included:

- Electric Fencing Initiatives:
  - Ongoing construction inspection of the Lariak Forest Electric Fence in Laikipia County, a proactive strategy for mitigating human-wildlife conflict.



- A CSR project meeting for the Shamanek Forest Electric Fence involved discussions with Nyahururu residents and KFS regarding land ownership disputes and the continuation of the stalled fence. An EIA and community sensitization started in August 2024, with funds allocated for facilitation, supervision, and inspection (**Kshs. 1,739,383.00**, including **Kshs. 1,613,800.00** for Assistant Director Laikipia).
- Mount Kenya Fence: Rhino Ark, in partnership with KWS, KFS, and other entities, has constructed 300kms of the Mt. Kenya comprehensive fence. Kenya has also launched its National Human-Wildlife Co-Existence Strategy and Action Plan 2024–2033.



- **Elephant Translocation:** KWS commenced a critical operation to move approximately 50 elephants from Mwea National Reserve to Aberdare National Park to improve human-wildlife coexistence and address environmental degradation.
  - This aligns with the National Elephant Action Plan (2023-2032) and the newly launched KWS Strategic Plan (2024-2028), both emphasizing sustainable populations, conflict mitigation, habitat restoration, and economic benefits.
  - The translocation reduces pressure on the Mwea ecosystem (where the population surged from 49 in 1979 to 156) and bolsters the Aberdare population, minimizing conflict and enhancing socio-economic well-being.
  - Conducted by a multidisciplinary technical team, adhering to IUCN guidelines and protocols, the operation aims to protect both communities and elephants.
- **Water Provision and Access:** Recognizing water scarcity as a key driver of human-wildlife conflict and community challenges, KWS intensified efforts to provide sustainable water solutions benefiting both wildlife and local populations.



- **Donations and Collaboration for Wildlife Conservation:** WWF donated equipment including cameras, lion-deterrent lights, laptops, binoculars, projectors, and tracking devices to KWS, as part of the "Rangers Technology, Tools and Training to Counter Wildlife Trafficking in Kenya" project. This project, conceptualized in 2021, aims to strengthen anti-poaching forces with modern technology. WWF's goal for peaceful human-wildlife coexistence aligns with the 10-year National Wildlife Strategy. Future joint activities include constructing 90 predator-proof bomas in Amboseli, Tsavo, and Mara, and a 24-km solar-powered elephant-deterrent fence. The Predator Deterrent Light systems use 8-12 LED bulbs per enclosure, automatically switching on at dark, to efficiently deter carnivores at night and during rains



## Conclusion

The CSR projects implemented by the Community Relations and Education Service Division of Kenya Wildlife Service during the 2024/2025 financial year have made significant contributions toward sustainable wildlife conservation through community empowerment, education support, human-wildlife conflict mitigation, and infrastructure development. These initiatives continue to strengthen community livelihoods, promote coexistence, and enhance conservation awareness among communities living adjacent to wildlife ecosystems.

The success of these projects reflects KWS's commitment to engaging communities as key stakeholders in conservation and aligns with national strategies and development priorities, including the Kenya Kwanza manifesto and environmental sustainability goals.

KWS remains dedicated to fostering partnerships with government agencies, non-governmental organizations, local communities, and development partners to promote innovative and sustainable conservation solutions.

### **13. Report of the Trustees**

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of affairs for the Kenya Wildlife Service (the “Service”).

#### **i) Principal activities**

The principal activities of the Service are;

- a) Conserve and manage national parks, wildlife conservation areas, and sanctuaries under its jurisdiction;
- b) Provide security for wildlife and visitors in national parks, wildlife conservation areas and sanctuaries;
- c) Promote or undertake commercial and other activities for the purpose of achieving sustainable wildlife conservation;
- d) Develop mechanisms for benefit sharing with communities living in wildlife areas;
- e) Coordinate the preparation and implementation of ecosystem plans;
- f) Prepare and implement national park management plans and advise in the preparation of management plans for community and private wildlife conservancies and sanctuaries;
- g) Undertake and conduct enforcement activities such as anti- poaching operations, wildlife protection, intelligence gathering, investigations and other enforcement activities for the effective wildlife conservation;
- h) Conduct and co-ordinate, all research activities in the field of wildlife conservation and management and ensure application of research findings in conservation planning, implementation and decision making;
- i) Advise on the establishment of national parks, wildlife conservancies and sanctuaries;
- j) Promote and undertake extension service programs intended to enhance wildlife conservation, education and training;

#### **ii) Results**

The Deficit for the year amounts to **Kshs 1,352,754,264.19** compared to surplus of **Kshs 229,257,968,81** in 2024, has been adjusted on net reserves.

#### **iii) Dividends**

It is notified that KWS is not for profit making entity and as such, no dividends are payable

#### **iv) Trustees**

The Board of Trustees who served during the year are shown on page vii – xi

Kenya Wildlife Service  
Annual Report and financial Statements  
For the year ended June 30, 2025

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v) **Auditors**

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

By Order of the Board



Benta Musima  
Ag. Corporation Secretary/ Secretary to the Board  
**Nairobi**

Date.....

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#### 14. Statement of Trustees' Responsibilities

Section 81 of the Public Finance Management Act, 2012 and State Corporation Act 2015, & Wildlife Conservation & Management Act 2013, requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Service at the end of the financial year and the operating results of the Service for that year. The Trustees are also required to ensure that the entity keeps proper accounting records which disclose with reasonable accuracy the financial position of the Service. The Trustees are also responsible for safeguarding the assets of the Service.

The Trustees are responsible for the preparation and presentation of the Service's financial statements, which give a true and fair view of the state of affairs of the Service for the year and as at the end of the financial year ended on June 30, 2025.

This responsibility includes:

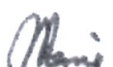
- a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Service;
- c) designing, implementing 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;
- d) Safeguarding the assets of the Service;
- e) Selecting and applying appropriate accounting policies; and
- f) Making accounting estimates that are reasonable in the circumstances.

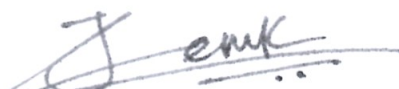
The Trustees accept responsibility for the Service's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act of 2015), Wildlife Conservation & Management Act 2013. The Trustees are of the opinion that the Service's financial statements give a true and fair view of the state of its transactions during the financial year ended June 30, 2025, and of its financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Trustees to indicate that the Service will not remain a going concern in the foreseeable future.

#### Approval of the financial statements

The entity's financial statements were approved and signed on behalf of the Board by:

  
**Lt. Gen. (Rtd) Walter Raria Koipaton**  
**CHAIRMAN - BOARD OF TRUSTEES**

  
**Prof. Erustus Kanga, PhD, EBS.**  
**DIRECTOR GENERAL**

# REPUBLIC OF KENYA



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

## REPORT OF THE AUDITOR-GENERAL ON KENYA WILDLIFE SERVICE FOR THE YEAR ENDED 30 JUNE, 2025

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### PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Kenya Wildlife Service set out on pages 1 to 46, which comprise of the statement of financial position as at 30 June, 2025, and the statement of profit or loss and other comprehensive income for

the year and the statement of changes in equity, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya Wildlife Service as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Public Finance Management Act, 2012 and the Wildlife Conservation and Management Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Failure to Reconcile Revenue**

The statement of profit or loss and other comprehensive income reflects total revenue of Kshs.11,318,605,000. Included in the total is revenue turnover of Kshs.7,315,365,000 as disclosed in Note 6 to the financial statements which relates to park entry collection fees and accommodation through E-citizen payment platform. However, review of transactions revealed that the Service did not have access to all the invoices generated through the platform for revenue reconciliation. It was therefore not possible to ascertain and match the corresponding amount for the pending invoices, partially paid invoices and paid invoices against transfers from E-citizen payment platform.

In the circumstances, the accuracy and completeness of the turnover amount of Kshs.7,315,365,000 could not be confirmed.

#### **2. Non-Disclosure of Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.5,104,267,000 as disclosed in Note 12 to the financial statements. However, the amount excludes one hundred and thirty-five (135) or approximately 48,000 km<sup>2</sup> (5.67 million hectares) of land comprising of national parks and reserves, sanctuaries, stations, out-posts and other land parcels owned by the Service. Review of ownership documents revealed that several land parcels remained un-surveyed, under dispute, encumbered by irregular allocations or pending at various stages of registration. Further, the fixed assets register reflects wildlife protection equipment such as rifles, binoculars, trap predators with a total book value of Kshs.67,969,577 which were not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.5,104,267,000 could not be confirmed.

#### **3. Non-Disclosure of Intangible Assets**

The statement of financial position reflects property, plant and equipment balance of Kshs.5,104,267,000. However, the Service did not recognize various intangible assets

owned by the entity which facilitated its conservation efforts. Management has been spending on strengthening efficiency and service delivery through enhancement of ICT infrastructure, including acquisition of servers and Wide Area Network (WAN) upgrades, upgrading internet connection to parks and upgrades on eCitizen revenue collection system into a comprehensive Revenue Management System.

In addition, the Service has running software's in operation which include; Earth Ranger Command and Control Platform, GIS and Remote Sensing Software, Park Monitoring and Management System, Case Evidence Management System and Sun System Software for accounting. However, the cost of the software was not provided for audit review.

Management asserts that it has been expensing intangible assets as per its Finance Policy which was contrary to International Accounting Standards No.38 which provides that intangible asset with finite useful life acquired separately are carried at cost less accumulated amortization.

In the circumstances, the accuracy and completeness of the total non-current assets balance of Kshs.5,104,267,000 could not be confirmed.

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

### **Material Uncertainty Related to Going Concern**

The statement of profit or loss and other comprehensive income reflects operating loss of Kshs.1,352,754,000. Further, the current liabilities balance of Kshs.8,366,282,000 exceeded the current assets balance of Kshs.7,155,467,000 resulting in a negative working capital of Kshs.1,210,815,000. The ability of the Service to meet its short-term obligations as and when they fall due is dependent on the Government and creditors support.

In the circumstances, the Service is technically insolvent and the ability to continue with effective conservation services is doubtful.

My opinion is not modified in respect this matter

### **Emphasis of Matter**

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

The Service spent a total of Kshs.12,728,165,000 against actual income of Kshs.11,375,411,000 resulting in an over-expenditure of Kshs.1,352,754,000 whose approval was not provided for audit review.

My opinion is not modified in respect this matter.

## Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion and Material Uncertainty Related to Going Concern sections, I have determined that there are no other key audit matters to communicate in my report.

## Other Matter

### Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

	<b>Financial Year</b>	<b>Audit Issue</b>
1	2023/2024	Understatement of Turnover
2	2023/2024	Manual Invoicing of Other Incomes
3	2023/2024	Long Outstanding Trade and Other Receivables
4	2023/2024	Unsupported Bank and Cash Balance
5	2023/2024	Unsupported Trade Payables and Accruals
6	2023/2024	Irregular Amendment of Contract for Completion of Broad Walk Rehabilitation
7	2023/2024	Non-Compliance with Third Gender Rule on Recruitment
8	2023/2024	Weaknesses in Contract Administration
9	2023/2024	Outstanding Staff Imprest
10	2023/2024	Lack of Revenue Management System
11	2023/2024	Weaknesses in Inventory Management
12	2023/2024	Understaffing in the Service
13	2023/2024	Enhancement of Governance Systems for Security Related Expenditures

## Other Information

The Management is responsible for the Other Information set out on pages i to xlv which comprise of Key Entity Information, The Board of Trustees, Management Team, Chairman's Statement, Report of the Director General, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Trustees Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Delayed Completion of Electric Fence Project**

The contract for the construction of a 13 Km, 5-strand salient electric fence at Aberdare National Park was awarded at a contract sum of Kshs.35,624,235. The project commenced on 24 May, 2024, with an expected completion date of 31 December, 2024. However, physical inspection conducted in July, 2025 revealed that outriggers had not been installed along some sections of the fence, the structure housing the energizer equipment which provides solar power to the fence lacked a protective electric fence as per the project design and fabrication and installation of metallic gates for the energizer houses as provided for in the Bill of Quantities (BoQ) had not been undertaken.

In the circumstances, the regularity and value for money on the expenditure of Kshs.35,624,235 could not be confirmed.

#### **2. Insufficient Autonomy in Revenue Management Processes**

The statement of profit or loss and other comprehensive income reflects turnover of Kshs.7,315,365,000 as disclosed in Note 6 to the financial statements. The turnover represents revenue collected through e-Citizen platform. Review of revenue records revealed that the Service relies entirely on the e-Citizen platform for billing, collection and reporting of revenue. However, Management did not maintain an internal Revenue Management System or independent records to track, monitor and reconcile its revenue streams. This was contrary to Section 12(1)(e) of the Public Finance Management Act, 2012 that requires every public entity to ensure effective, efficient, economical and transparent use of financial resources, including proper systems for revenue management.

In the circumstances, the Service depends on reports generated by e-Citizen and The National Treasury Gross Domestic Performance (GDP) Unit for revenue recognition and reconciliation. The absence of an internal system limits the Service's ability to verify the accuracy, completeness and validity of revenue independently.

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

### **3. Failure to Establish Wildlife Endowment Fund**

Review of Section 23 of the Wildlife Conservation and Management Act, 2013, revealed that the Service had not established a Wildlife Endowment Fund for the purposes of developing wildlife conservation initiatives, managing and restoring protected areas and conservancies, protecting endangered species habitats and ecosystems, supporting wildlife security operations, facilitating community-based wildlife initiatives and such other purposes that may be provided for by rules made under the Act.

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

### **4. Non-Compliance with Public Procurement Capacity Building Levy**

Management did not deduct and remit a levy of 0.03% of the value of signed contracts (exclusive of taxes) as required by the order. This was contrary to the public procurement capacity building levy order, 2023 which stipulates that all procuring entities shall deduct and remit a levy of 0.03% of the value of signed contracts (exclusive of taxes). The levy applies to all procurement contracts signed from 01 September, 2024, including contract extensions, renewals, variations and long-term orders. Further, procuring entities are required to remit the levy by the 20th day of the subsequent month and submit monthly returns through the Public Procurement Information Portal (tenders.go.ke).

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

### **5. Failure to Report on Climate Related Expenditure**

Review of the financial statements presented for audit revealed that the Appendix on reporting of Climate relevant expenditures was not included in the financial statements. The financial statements were therefore not prepared in conformity with the relevant accounting standards prescribed and published by the Public Sector Accounting Standards Board (PSASB) from time to time as prescribed in Section 81 (1) and (3) of the Public Finance Management Act, 2012.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

## **Basis for Conclusion**

### **1. Weaknesses in Revenue Collection and Remittance of Revenue Through eCitizen**

Analysis of settlement reports and bank records revealed that funds collected through the e-Citizen platform are remitted to the Service's revenue account on an irregular basis, ranging between zero (0) and twelve (12) days after invoices are settled and paid for. While Management indicated that attempts had been made through phone calls to engage eCitizen operators, no documentary evidence was provided for audit review. This was attributed to the absence of a formal Service Level Agreement (SLA) or structured settlement framework between the Service and the e-Citizen operators.

In the circumstances, the effectiveness of revenue controls in place could not be established.

### **2. Failure to Undertake Independent Exercise on Verification of Assets**

Review of the Service fixed assets procedure manual on verification of assets revealed that the Service did not undertake the mandatory independent nationwide verification of assets in the last two years. Further, there was no assurance that disposals were appropriately recorded or that idle assets were identified through physical inspection. Field visits to Tsavo East and west, Chulu hills, Amboseli, Arberdares and Nakuru National Parks revealed instances of idle and obsolete assets, indicating lack of adherence to the asset's verification procedures manual.

In the circumstances, the effectiveness of internal controls implemented on safeguarding fixed assets could not be confirmed.

### **3. Unapproved Policy Documents**

Review of the Service policy documents revealed that the Finance and Accounting Procedures Manual and ICT Policy were in draft stage and had not been signed or approved by the Board of Trustees.

In the circumstances, the effectiveness of the internal control procedures could not be confirmed.

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 the Management and Board of Trustees**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**19 December, 2025**

**16. Statement of Profit or Loss and Other Comprehensive Income for the year ended 30th June 2025**




	Notes	2024/2025	2023/2024
		Kshs'000'	Kshs'000'
<b>Revenue</b>			
Turnover	6	7,315,365	7,099,600
Grants from National Government	7	1,161,000	1,860,000
Grants, Donations and Compensation	7	2,230,070	492,194
Other Income	9	612,170	570,505
<b>Total revenue</b>		<b>11,318,605</b>	<b>10,022,299</b>
<b>Operating Expenses</b>			
Administration Costs	11	12,728,165	9,866,646
<b>Total operating expenses</b>		<b>12,728,165</b>	<b>9,866,646</b>
<b>Operating loss before interest income</b>		<b>(1,409,561)</b>	<b>155,652</b>
Net interest income	8	56,806	73,606
<b>Operating Loss</b>		<b><u>(1,352,754)</u></b>	<b><u>229,258</u></b>

The notes set out on pages 8 to 40 form an integral part of these financial statements

**17. Statement of Financial Position as at June 2025**

	Notes	2024/2025 Kshs'000'	2023/2024 Kshs'000'
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	12	5,104,267	4,658,754
<b>Total non-current assets</b>		<b>5,104,267</b>	<b>4,658,754</b>
<b>Current assets</b>			
Inventories	13	341,413	305,591
Trade and other receivables	14	922,623	1,687,975
Bank and cash balances	15	5,891,430	7,616,303
<b>Total non-current assets</b>		<b>7,155,467</b>	<b>9,609,870</b>
<b>Total Assets</b>		<b><u>12,259,734</u></b>	<b><u>14,268,624</u></b>
<b>RESERVES AND LIABILITIES</b>			
<b>Reserves</b>			
Capital reserves		1,271,887	1,271,887
Revaluation reserve		2,805,102	2,805,102
Capital grants reserve		13,170,696	13,170,696
Revenue reserve		(13,354,233)	(11,222,819)
<b>Total reserves</b>		<b>3,893,452</b>	<b>6,024,866</b>
<b>Current liabilities</b>			
Trade and other payables	16	2,378,975	1,212,794
Unexpended specific donations	17	1,225,035	1,261,802
Endowment Fund	18	4,762,273	5,769,162
<b>Total current liabilities</b>		<b>8,366,282</b>	<b>8,243,758</b>
<b>Total net reserves and liabilities</b>		<b><u>12,259,734</u></b>	<b><u>14,268,624</u></b>

The financial statements were approved on 10/09/2025 and signed on behalf of the Board by:

		
Lt. Gen. (Rtd) Walter Raria Koipaton CHAIR-BOARD OF TRUSTEE	Prof. Erustus Kanga, PhD, EBS. DIRECTOR GENERAL	CPA Peter Mathenge DD-F&A ICPAK M/NO: 4854

The notes set out on pages 8 to 40 form an integral part of these financial statements

**18. Statement of Changes in Equity (Net Reserves) for the year ended 30 June 2025**

	<b>CAPITAL</b>	<b>REVALUATION</b>	<b>GRANTS</b>	<b>REVENUE</b>	<b>TOTAL</b>
	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
<b>At July 1, 2023</b>	<b>1,271,887</b>	<b>2,805,102</b>	<b>13,034,446</b>	<b>(11,637,563)</b>	<b>5,473,872</b>
Income adjustments			0	185,486	185,486
Capital donor funds received			136,250		136,250
Capital donor funds adjustment			0	0	0
Net surplus for the year				229,258	229,258
<b>At June 30, 2024</b>	<b>1,271,887</b>	<b>2,805,102</b>	<b>13,170,696</b>	<b>(11,222,819)</b>	<b>6,024,866</b>
<b>At July 1, 2024</b>	<b>1,271,887</b>	<b>2,805,102</b>	<b>13,170,696</b>	<b>(11,222,819)</b>	<b>6,024,866</b>
Income adjustments				(778,659)	(778,659)
Capital donor funds received					
Capital donor funds adjustments					
Net deficit for the year				(1,352,754)	(1,352,754)
<b>At June 30, 2025</b>	<b>1,271,887</b>	<b>2,805,102</b>	<b>13,170,696</b>	<b>(13,354,232)</b>	<b>3,893,453</b>

Capital reserve represents the aggregate value of the property, plant and equipment taken over from the Wildlife Conservation and Management Department (WCMD) of the Ministry of Tourism and Wildlife (MTW) at the value ascertained at that time.

Revaluation reserves represent the surplus on the subsequent revaluation of buildings, aircrafts, boats and other assets

The notes set out on pages 8 to 40 form an integral part of these financial statements

**19. Statement of Cash Flows for the year ended 30 June 2025**

	Notes	2024/2025 Kshs'000'	2023/2024 Kshs'000'
<b>Operating activities</b>			
Cash generated from/(used in) operations	19	(3,557,061)	(1,750,172)
Interest received		56,806	73,606
<b>Net cash generated from/(used in) operating activities</b>		<b>(3,500,255)</b>	<b>(1,676,566)</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment	12	(1,615,688)	(211,295)
Proceeds from disposal of property, plant and equipment		0	0
Purchase of intangible assets			
<b>Net cash generated from/(used in) investing activities</b>		<b>(1,615,688)</b>	<b>(211,295)</b>
<b>Financing activities</b>			
Grants for recurrent expenditure	7	3,391,070	2,352,194
Capital donor funds received		0	136,250
<b>Net cash generated from/(used in) financing activities</b>		<b>3,391,070</b>	<b>2,488,444</b>
<b>Increase/(decrease) in cash and cash equivalents</b>		<b>(1,724,873)</b>	<b>600,582</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>7,616,303</b>	<b>7,015,721</b>
Increase in cash and cash Equivalent		(1,724,873)	600,582
<b>Cash and cash equivalents at end of the year</b>	15	<b>5,891,430</b>	<b>7,616,303</b>

The notes set out on pages 8 to 40 form an integral part of these financial statement

**20. Statement of Comparison of Budget and Actual amounts for the period ended June 30, 2025**

Description	Approved budget	Revised budget	Actual on comparable basis	Performance Difference	% Variance	Comments
	2024- 2025	2024- 2025	2024- 2025	2024- 2025	2024- 2025	2024- 2025
	a	b	c	d	e=(d/b)	
<b>Revenue</b>	<b>Kshs '000'</b>	<b>Kshs '000'</b>	<b>Kshs '000'</b>	<b>Kshs '000'</b>		
Turnover	7,722,000	7,141,000	7,315,365	174,365	2.442	
Transfers from the Government	1,161,000	1,161,000	1,161,000	-	0.000	
Grants and donations	665,605	1,887,955	894,171	(993,784)	-52.638	
Ranger Recruitment & Training	0	837,940	1,335,898	497,958	59.426	
Other Income	-	581,000	612,170	31,170	5.365	
Net interest income	-	-	56,806	56,806		
<b>Total income</b>	<b>9,548,605</b>	<b>11,608,895</b>	<b>11,375,411</b>	<b>(233,484)</b>		
<b>Expenses</b>						
Compensation of employees	6,514,310	6,514,310	6,333,246	181,064	2.78	
Operation and Maintenance	2,368,690	5,094,585	5,224,746	(130,161)	-2.55	
Depreciation of plant, property and equipment	950,000	950,000	1,170,174	(220,174)	-23.18	
<b>Total expenditure</b>	<b>9,833,000</b>	<b>12,558,895</b>	<b>12,728,165</b>	<b>(169,270)</b>		
<b>Deficit for the period</b>	<b>(284,395)</b>	<b>(950,000)</b>	<b>(1,352,754)</b>	<b>(64,214)</b>		

## COMMENTS

- a) GOK Subventions allocations as per the printed estimates for financial 2024/2025 was **Kshs. 1.161 billion**. The Service received the total recurrent allocation for the period under review. Operations and maintenance costs for the year had been budgeted for **Kshs. 5.1 billion**. The actual expenditure for the year was **Kshs. 5.2 billion** resulting to a variance of **Kshs. 130 million**. The over expenditure is majorly due to increased legal suit and legal damage charges which could not be accommodated within the approved budget resulting to threats to attach service assets and garnishees issued against Service operating bank accounts. Further, Airwing operations increased tremendously due to the high levels of human wildlife conflict resulting to downing of aircrafts engines hence making the Service to run out of the operating budgets during the financial year.
- b) Depreciation expense had been budgeted to cost **Kshs.950 million** but the actual expenditures were **Kshs.1.17 billion**. The cause being purchase of additional motor vehicles and computers during the financial year.
- c) The overall performance for the year was a deficit of **Kshs. 1.35 billion** as compared to the budgeted deficit of **Kshs. 950 million**. KWS overall mandate as per the Wildlife and Management Act, 2013 is on conservation sustainability of both wildlife and its habitat within the protected areas and also outside which include reserves and private conservancies. Out of the total 66 Parks and Reserves, only the major seven (7) parks generate meaningful revenues. These include; Nairobi Park, Amboseli, Lake Nakuru, Tsavo East, Tsavo West, Aberdare and Mt. Kenya.

All the other Parks and Stations are cost centers and due to the increased human wildlife conflicts and threats to Wildlife security, a lot of costs are incurred. Thus, it hasn't been possible to breakeven leading to the continued under performance in financial perspective. However, the management is exploring avenues of diversification of revenue streams and also creation of an Endowment Funds that is geared towards long term sustainability of the organization.

### Budget Reconciliation

	Description of Particulars	Amount in Kshs '000'
	Actual Deficit Amounts as per the statement of Budget	(1,352,754)
1	Finance Income	56,806
2	Purchase of PPE	1,615,688
3	Depreciation	1,170,174
4	Payables	3,622,857
5	Other Adjustments	778,659
	<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	<b>5,891,430</b>

## **21. Notes to the Financial Statements**

### **1. General Information**

The Service is classified as a State Corporation under PC 3A and the registered office is;

KWS Complex  
Langata Road  
P.O. Box 40241-00100  
NAIROBI

### **2. Statement of Compliance and basis of Preparation**

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

#### **a) Basis of preparation**

The financial statements are prepared in compliance with international Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) recommended by The National Treasury and in accordance with the requirements of the PFM Act 2012, the State Corporations Act and the Wildlife Conservation and Management Act 2013. The accounting policies adopted have been consistently applied to all the years presented. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings. The financial statements are presented in Kenya Shillings (Kshs.), rounded to the nearest thousand

The preparation of financial statements is in conformity with IFRS which requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Service's accounting policies. The areas involving a higher degree of judgment or complexity, or assumptions and estimates are significant to the financial statements, are disclosed in Note 3

#### **b) Going Concern**

The trustees believe that the Service will continue in operational existence for at least 12 months from the date of these financial statements. The trustees believe that it is appropriate to prepare the Service's financial statements on a going concern basis, which assumes that the Service will continue to meet its obligations as they fall due for the foreseeable future. Section 14 a, b & c of

Wildlife Conservation and Management Act 2013 provides financial guarantees by the government.

### 3. Application of New and Revised International Financial Reporting Standards (IFRS)

- i. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Title	Description	Effective Date
Amendments to IAS 16 titled Property, Plant and Equipment: Proceeds before intended use (issued in May 2020)	The amendments, applicable to annual periods beginning on or after 1 January 2022, prohibit a company from the cost of property, plant and equipment amounts received from selling items produced while the company is preparing an asset for its intended use. Instead, a company will recognise such sales proceeds and related cost in profit or loss.	The amendments are effective for annual periods beginning on or after January 1, 2022. Early application is permitted.
Amendments to IAS 37 titled onerous contracts – cost of fulfilling a contract (issued in May 2020)	The amendments clarify that for the purpose of assessing whether a contract is onerous, the cost of fulfilling the contract includes both the incremental costs of fulfilling that contract and an allocation of other costs that relate directly to fulfilling contracts. They are effective for contracts for which an entity has not yet fulfilled all its obligations on or after 1 January 2022.	The amendments are effective for annual periods beginning on or after January 1, 2022. Early application is permitted.
Amendments to IFRS 1 titled subsidiary as a first-time adopter.	The amendment, applicable to annual periods beginning on or after 1 January 2022, provides a subsidiary that becomes a first-time adopter later than its parent with an exemption relating to the measurement of its assets and liabilities. The exemption does not apply to components of equity.	The amendments are effective for annual periods beginning on or after January 1, 2022. Early application is permitted.

<b>Title</b>	<b>Description</b>	<b>Effective Date</b>
Amendment to IFRS 9 titled fees in the '10 per cent' test for de-recognition of financial liabilities.	The amendment, applicable to annual periods beginning on or after 1 January 2022, to IFRS 9 clarifies the fees that a company includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability.	The amendments are effective for annual periods beginning on or after January 1, 2022. Early application is permitted
Amendment to IAS 41 titled taxation in fair value measurements (issued in May 2020 as part of the annual improvements to IFRS standards 2018-2020).	The amendment, applicable to annual periods beginning on or after 1 January 2022, to IAS 41 removed the requirement to exclude taxation cash flows when measuring fair value. This amendment aligned the requirements in IAS 41 on fair value measurement with those in other IFRS.	The amendments are effective for annual periods beginning on or after January 1, 2022. Early application is permitted

The Directors have assessed the applicable standards and amendments. Based on their assessment of impact application of the above, they do not expect that there will be significant impact on the Service's financial statements.

- ii. New and amended Standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

<b>Title</b>	<b>Description</b>	<b>Effective Date</b>
IFRS 17 insurance contracts (issued in May 2017)	The new standard, effective for annual periods beginning on or after 1 <sup>st</sup> January 2023, established principles for the recognition, measurement, representation and disclosure of insurance contracts issued. It also requires similar principles to be applied to reinsurance contracts held	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.

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	and investment contracts with discretionary participation features issued. The objective is to ensure that entities provide relevant information in a way that faithfully represents those contracts. The company does not issue insurance contracts.	
Amendments to IAS 1 titled Classification of Liabilities as Current or Non-current (issued in January 2020)	The amendments, clarify a criterion in IAS 1 for classifying a liability as non-current: the requirement for an entity to have the right to defer settlement of the liability for at least 12 months after the reporting period.	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.
Amendments to IAS 1 titled Disclosure of Accounting Policies (issued in February 2021)	The amendments, applicable to annual periods beginning on or after 1 <sup>st</sup> January 2023, require entities to disclose their <b>material</b> accounting policy information rather than their <b>significant</b> accounting policies.	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.
<b>Title</b>	<b>Description</b>	<b>Effective Date</b>
IFRS 17 Insurance Contracts (issued in May 2017)	The new standard, effective for annual periods beginning on or after 1st January 2023, establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts issued. It also requires similar principles to be applied to reinsurance contracts held and investment contracts with discretionary participation features issued. The objective is to ensure that entities provide relevant information in a	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.

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	way that faithfully represents those contracts. The company does not issue insurance contracts.	
IAS 12 – Income Taxes	IAS 12, “Income Taxes” implements a so-called ‘comprehensive balance sheet method’ of accounting for income taxes which recognizes both the current tax consequences of transactions and events and the future tax consequences of the future recovery or settlement of the carrying amount of an entity’s assets and liabilities. Differences between the carrying amount and tax base of assets and liabilities, and carried forward tax losses and credits, are recognized, with limited exceptions, as deferred tax liabilities or deferred tax assets, with the latter also being subject to a ‘probable profits’ test.	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.
IAS 8 – Accounting Policies, Errors and Estimates	The amendments, applicable to annual periods beginning on or after 1 <sup>st</sup> January 2023, introduce a definition of ‘accounting estimates’ and include other amendments to IAS 8 to help entities.	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.
<b>Title</b>	<b>Description</b>	<b>Effective Date</b>
IFRS Insurance Contracts (issued in May 2017)	The new standard, effective for annual periods beginning on or after 1 <sup>st</sup> January 2023, establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts issued. It also requires similar principles to be applied to reinsurance contracts held and investment contracts with discretionary participation features	The amendments are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted.

	issued. The objective is to ensure that entities provide relevant information in a way that faithfully represents those contracts. The company does not issue insurance contracts.	
	Distinguish changes in accounting policies from changes in accounting estimates.	On or after January 1, 2023. Early adoption is permitted.

iii. Early adoption of standards

Kenya Wildlife service did not early-adopt any new or amended standards in year 2024-2025

**4. Summary of Significant Accounting Policies**

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

a) Revenue recognition

Revenue is measured based on the consideration to which the entity expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The entity recognizes revenue when it transfers control of a product or service to a customer.

- i. Revenue from the sale of goods and services is recognized in the year in which the entity delivers products to the customer, the customer has accepted the products and collectability of the related receivables is reasonably assured.
- ii. Grants from National Government are recognized in the year in which the entity actually receives such grants. 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.
- iii. Finance income comprises interest receivable from bank deposits and investment in securities, and is recognized in profit or loss on a time proportion basis using the effective interest rate method.
- iv. Dividend income is recognized in the income statement in the year in which the right to receive the payment is established.
- v. Rental income is recognized in the income statement as it accrues using the effective interest implicit in lease agreements.

vi. Other income is recognized as it accrues

b) In-kind contributions

In-kind contributions are donations that are made to the entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of comprehensive income both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

c) Property, plant and equipment

All categories of property, plant and equipment are initially recorded at cost less accumulated depreciation and impairment losses.

Certain categories of property, plant and equipment are subsequently carried at re-valued amounts, being their fair value at the date of re-valuation less any subsequent accumulated depreciation and impairment losses.

Increases in the carrying amounts of assets arising from re-valuation are credited to other comprehensive income. Decreases that offset previous increases in the carrying amount of the same asset are charged against the revaluation reserve account; all other decreases are charged to profit or loss in the income statement. Gains and losses on disposal of items of property, plant and equipment are determined by comparing the proceeds from the disposal with the net carrying amount of the items, and are recognised in profit or loss in the income statement.

d) Depreciation and impairment of property, plant and equipment

Freehold land and capital work in progress are not depreciated. Capital work in progress relates mainly to the cost of ongoing but incomplete works on buildings and other civil works and installations.

Depreciation on property, plant and equipment is recognized in the income statement on a straight-line basis to write down the cost of each asset or the re-valued amount to its residual value over its estimated useful life. The annual rates in use, as guided by National Treasury policy on assets depreciation are:

Freehold land	Nil
Fences and Barriers	10%
Machinery and Water Supplies	10%

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Furniture and Equipment	10%
Motor Vehicles and Tractors	20%
Computer and Accessories	20%
Aircraft	7.5%
Boats and Boats engines	10%
Roads and Bridges	10% (No residual value)
Building on long leasehold and freehold land	2%
Building on short leasehold land	over the lease period

A depreciation charge is recognised both in the year of asset purchase and in the year of asset disposal.

Items of property, plant and equipment are reviewed annually for impairment. Where the carrying amount of an asset is assessed as greater than its estimated recoverable amount, an impairment loss is recognised so that the asset is written down immediately to its estimated recoverable amount.

e) Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortization and accumulated impairment losses. Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

f) Amortisation and impairment of intangible assets

Amortisation is calculated on the straight-line basis over the estimated useful life of the intangible asset. All intangible assets are reviewed annually for impairment. Where the carrying amount of an intangible asset is assessed as greater than its estimated recoverable amount, an impairment loss is recognised so that the asset is written down immediately to its estimated recoverable amount.

g) Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation (including property under construction for such purposes), is measured initially at cost, including transaction costs. Subsequent to initial recognition, investment property is measured at fair value. Gains or losses arising from changes in the fair value of investment property are

included in profit or loss in the period in which they arise. An investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is derecognized.

h) Right of Use Asset

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IAS 37. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfer's ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the consolidated statement of financial position.

i) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average cost method. Net realizable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

j) Trade Receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. These are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end. Bad debts are written off after all efforts at recovery have been exhausted.

k) Taxation

i. Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance.

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

ii. 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 utilized, 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 utilized.

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 utilized. Unrecognized 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 realized 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.

l) 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 reporting period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

m) Trade Payables

Trade and other payables are non-interest bearing and are carried at amortised cost, which is measured at the fair value of contractual value of the consideration to be paid in future in respect of goods and services supplied, whether billed to the entity or not, less any payments made to the suppliers.

n) Retirement benefit obligations

The Service employees are eligible for retirement benefits under defined and defined contribution schemes. The funds are administered independently of the Service's assets.

(a) Defined Benefit Scheme – KWS Staff Superannuation Scheme

The Scheme operates a defined benefits basis and has been closed to new entrants and to future accrual of benefits with effect from December 31, 2006.

The closure of the scheme to new entrants and to future accruals benefits followed a fundamental review of Kenya Wildlife Service retirement benefits arrangement. As part of this review, KWS also set up a new defined contribution scheme with effect from January 1, 2007 in which all the pensionable employees participate in with effect from January 1, 2007. KWS discontinued contributions to the old Scheme with effect from December 31, 2006.

The amount in the balance sheet is determined as the present value of the defined past service benefits obligation net of value placed on existing scheme assets as computed by an independent actuary. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to reserves in other comprehensive income in the period in which they arise. Past-service costs are recognized immediately in income.

(b) Defined Contribution Scheme – KWS Staff Retirement Benefits Scheme 2006

The service operates a defined contribution scheme whereby it matches contributions to the scheme made by the employees up to 12% of the employee's gross salary which the employees contribute 6% of their pensionable salaries. The Service's contributions to the fund are charged in the income statement in the year to which it relates.

The Service also contributes to the National Social Security Fund for its employees. The Service's obligation is limited to a specified contribution per employee per month. Currently, and based on the new NSSF guideline, all employees will contribute a maximum of Shs.480 per employee per month. The Service's contributions are charged to the profit or loss in the year to which they relate. The Service has no legal obligation to pay further contributions if the fund does not hold sufficient assets to pay all the employees benefits relating to employee service in the current and prior periods.

o) Provision for staff leave pay

Employees' entitlements to annual leave are recognised as they accrue at the employees. At provision is made for the estimated liability for annual leave at the reporting date.

p) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the entity operates, Kenya Shillings. Transactions in foreign currencies

during the year/period are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

q) Budget information

The original budget for FY 2024-2025 was approved by the National Assembly on 21<sup>st</sup> August 2024. Subsequent revisions appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Service upon receiving the respective approvals in order to conclude the final budget.

KWS'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.

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 17 of these financial statements.

r) Service concession arrangements

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized

are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

s) Comparative figures

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

t) Subsequent events

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

## 5. Significant Judgments and Sources of Estimation Uncertainty

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

State all judgements, estimates and assumptions made:

a) 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 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.

b) Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes

- The nature of the processes in which the asset is deployed
- Availability of funding to replace the assets

c) Provisions

Provisions are recognized when: The Service has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

6. Turnover

	2024/2025	2023/2024
	Shs'000	Shs'000
<b>Analysis of revenue by category:</b>		
Park entry fees	7,315,365	7,092,054
Accommodation	0	7,546
<b>Total</b>	<b><u>7,315,365</u></b>	<b><u>7,099,600</u></b>

These are total revenues generated through collections from the visitors entering various gates to the national parks and accommodation charges at various facilities inside the parks and campsites. During the year under review there was great improvement of revenue collected due to increased visitation in our parks and reserves.

7. Grants from National Government

	2024/20245	2023/2024
	Shs'000	Shs'000
Donations and Compensation	2,230,070	492,194
GoK Subvention	1,161,000	1,860,000
<b>Total</b>	<b><u>3,391.070</u></b>	<b><u>2,352,194</u></b>

The Service received **Kshs.1.161 billion** from the National Treasury being recurrent grant and there was no development grant in the year under review.

### Detailed analysis of grants received from the Government

Name of the Entity sending the grant	Amount recognized in Statement of Comprehensive Income	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	2023-2024
	Kshs000	Kshs000	Kshs000	Kshs 000	Kshs000
State Department for Wildlife	1,161,000	-	0	1,161,000	1,860,000
State Department for Wildlife	-	-	-	-	-
<b>Total</b>	<b>1,161,000</b>	<b>-</b>	<b>0</b>	<b>1,161,000</b>	<b>1,860,000</b>

### 8. Interest Income

	2024-2025	2023-2024
Description	Kshs'000	Kshs'000
Interest from receivables	-	-
Interest from commercial banks and financial institutions	56,806	73,606
Interest on staff loans	-	-
<b>Total</b>	<b>56,806</b>	<b>73,606</b>

The interest income was realized from current accounts designated as interest earning accounts.

### 9. Other Income

	2024/2025	2023/2024
Descriptions	Shs'000	Shs'000
Rental income	435,202	371,244
Hire of aircrafts and vehicles	0	2,182
Air wing sales	29,834	58,934
Telecommunication facilities	18,762	44,522
Insurance compensation	0	23,930
Training services	180	14,259
KWS Officers' Mess	6,139	9,597
Accommodation and Training	0	3,233
KWS Shops	25,330	24,199
Other miscellaneous income	96,723	18,405
<b>Total</b>	<b><u>612,170</u></b>	<b><u>570,505</u></b>

#### 10. Other Gains and Losses

	2024-2025	2023-2024
Description	Kshs '000'	Kshs '000'
Foreign exchange gains / (losses)	(187,065)	(154,235)
Loss/gain on disposal on sale of investments	-	-
Gain on sale of fixed assets	-	-
Fair value gain or losses on revaluation of investment property	-	-
Revaluation losses on inventory	-	-
Unrealized foreign exchange gains/(losses)	-	-
<b>Total</b>	<b>(187,065)</b>	<b>(154,235)</b>

#### 11. Administration Costs

	2024/2025	2023/2024
Description	Kshs'000'	Kshs'000'
Staff costs (note 11b)	6,333,246	5,429,454
Directors' emoluments	22,329	28,094
Electricity and water	69,804	72,859
Communication services and supplies	41,710	43,981
Transportation, travelling and subsistence	361,519	241,477
Advertising, printing, stationery and photocopying	111,026	91,087
Staff training expenses	176,426	78,305
Insurance costs	192,011	158,190
Bank charges and commissions	10,448	21,747
Office and general supplies and services	44,355	27,796
Auditors' remuneration	5,220	5,220
Legal fees	545,533	480,358
Consultancy fees	29,626	25,342
Repairs and maintenance	1,163,472	783,569
Provision for bad and doubtful debts	67,196	1,498
Depreciation	1,170,174	1,035,736
Other operating expenses	2,384,069	1,341,933
<b>Total</b>	<b>12,728,165</b>	<b>9,866,646</b>

#### 11b Staff Costs.

	2024/2025	2023/2024
Description	Kshs '000'	Kshs'000'
Salaries and allowances of permanent employees	5,038,906	4,390,433

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Wages of temporary employees	18,669	9,676
Medical insurance schemes	740,760	573,873
Employer's contributions to pension scheme & NSSF	381,598	311,614
Leave pay	69,263	72,429
Staff welfare	17,440	12,891
Affordable Housing Levy	66,610	58,540
<b>Total</b>	<b>6,333,246</b>	<b>5,429,454</b>
<b>The average number of employees at the end of the year was:</b>		
Permanent employees – Management	5,738	4,715
Temporary and contracted employees	883	751
<b>Total</b>	<b>6,621</b>	<b>5,466</b>

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**12. Property, Plant and Equipment**

	Buildings		Computers & Accessories	Machinery , Water Supplies ,furniture & Equipment	Motor Vehicles & Tractors	Aircraft	Boats and Boat Engines	Roads & Bridges	Airstrips	Fences & Barriers	Work-in-Progress	Total
	Non-Residential	Residential										KShs '000
	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000
<b>COST</b>												
At 1st July 2024	1,504,546	2,590,023	415,509	2,744,055	2,543,700	698,274	39,234	4,723,099	384,225	1,879,567	333,261	17,855,492
Additions	188,418	54,073	110,753	334,702	656,354	-	-	87,974	-	205,874	(22,461)	1,615,688
Transfers/Disposals/adj	-	-	-	-	-	-	-	-	-	-	-	-
<b>At 30th June 2025</b>	<b>1,692,964</b>	<b>2,644,096</b>	<b>526,262</b>	<b>3,078,757</b>	<b>3,200,054</b>	<b>698,274</b>	<b>39,234</b>	<b>4,811,072</b>	<b>384,225</b>	<b>2,085,441</b>	<b>310,800</b>	<b>19,471,180</b>
<b>DEPRECIATION</b>												
Accumulated Depreciation as At 1 July 2024	(1,225,897)	(702,839)	(360,664)	(2,511,565)	(2,433,809.82)	(498,988)	(41,568)	(4,122,105)	(230,537)	(1,068,765)	-	(13,196,739)
Charge for the year	(50,304)	(30,594)	(34,632)	(169,175)	(230,425)	(31,831)	(2,319)	(488,882)	-	(132,012)	-	(1,170,174)
<b>Accumulated depreciation as at June 30, 2025</b>	<b>(1,276,201)</b>	<b>(733,432)</b>	<b>(395,296)</b>	<b>(2,680,740)</b>	<b>(2,664,235)</b>	<b>(530,820)</b>	<b>(43,888)</b>	<b>(4,610,987)</b>	<b>(230,537)</b>	<b>(1,200,777)</b>	<b>-</b>	<b>(14,366,913)</b>
<b>NBV as at June 30, 2025</b>	<b>416,763</b>	<b>1,910,664</b>	<b>130,966</b>	<b>398,017</b>	<b>535,819</b>	<b>167,454</b>	<b>(4,654)</b>	<b>200,096</b>	<b>153,688</b>	<b>884,665</b>	<b>310,800</b>	<b>5,104,267</b>
<b>COST</b>												
At 1st July 2023	1,504,546	2,590,023	396,711	2,685,780	2,569,612	698,274	39,234	4,668,079	384,225	1,815,289	292,424	17,644,197
Additions	-	-	18,798	58,275	-	-	-	55,020	-	64,278	40,837	237,207
Transfers/Disposals	-	-	-	-	(25,912)	-	-	-	-	-	-	(25,912)
<b>At 30th June 2024</b>	<b>1,504,546</b>	<b>2,590,023</b>	<b>415,509</b>	<b>2,744,055</b>	<b>2,543,700</b>	<b>698,274</b>	<b>39,234</b>	<b>4,723,099</b>	<b>384,225</b>	<b>1,879,567</b>	<b>333,261</b>	<b>17,855,492</b>
<b>DEPRECIATION</b>												
Accumulated Depreciation as At 1 July 2023	(1,176,487)	(672,887)	(334,651)	(2,360,541)	(2,291,739)	(467,157)	(39,249)	(3,640,775)	(230,537)	(946,980)	-	(12,161,003)
Charge for the year	(49,410)	(29,952)	(26,013)	(151,024)	(142,071)	(31,831)	(2,319)	(481,330)	-	(121,785)	-	(1,035,736)
<b>Accumulated depreciation as at June 30, 2024</b>	<b>(1,225,897)</b>	<b>(702,839)</b>	<b>(360,664)</b>	<b>(2,511,565)</b>	<b>(2,433,810)</b>	<b>(498,988)</b>	<b>(41,568)</b>	<b>(4,122,105)</b>	<b>(230,537)</b>	<b>(1,068,765)</b>	<b>-</b>	<b>(13,196,739)</b>
<b>NBV as at June 30, 2024</b>	<b>278,649</b>	<b>1,887,184</b>	<b>54,844</b>	<b>232,490</b>	<b>109,890</b>	<b>199,286</b>	<b>(2,334)</b>	<b>600,994</b>	<b>153,688</b>	<b>810,802</b>	<b>333,261</b>	<b>4,658,753</b>

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**12 (b) Property, Plant and Equipment at Cost**

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>NBV</b>
<b>Description</b>	<b>Kshs '000'</b>	<b>Kshs '000'</b>	<b>Kshs '000'</b>
Land	-	-	-
Buildings	4,337,060	2,009,634	2,327,427
Computers And Related Equipment	526,262	395,296	130,966
Machinery, Water Supplies, Furniture & Equipment	3,078,757	2,680,740	398,017
Motor Vehicles, Motorcycles & Tractors	3,200,054	2,664,235	535,819
Aircraft	698,274	530,820	167,454
Boats and Boat Engines	39,234	43,888	(4,654)
Roads & Bridges	4,811,072	4,610,987	200,086
Airstrips	384,225	230,537	153,688
Fences & Barriers	2,085,441	1,200,777	884,665
WIP	310,800	-	310,800
<b>Total</b>	<b>19,471,180</b>	<b>14,366,913</b>	<b>5,104,267</b>

**13. Inventories (Consumables)**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Shs'000</b>	<b>Shs'000</b>
Spare parts and tools	26,770	51,368
Aircraft spares	50,899	56,942
Ammunition	181,453	108,342
Stationery	4,109	6,272
Telecommunication equipment spares	173	806
Building, water and fencing materials	7,465	6,209
Uniforms and compositions	125,608	122,047
Shop items	10,974	6,698
Fuel and oils	7,499	7,841
General stores and tools	2,178	3,935
	<b>417,128</b>	<b>370,458</b>
Less: Provision for slow moving and obsolete items	(75,715)	(64,867)
<b>Total</b>	<b>341,413</b>	<b>305,591</b>

#### 14. Trade and Other Receivables

##### 14 (a) Trade Receivables

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Trade Receivables (Note 14 (a))	619,820	638,997
Deposits and prepayments	125,849	359,540
Staff receivables (Note 14 (c))	190,841	171,796
Other receivables	230,826	695,159
<b>Gross Trade and Other Receivables</b>	<b>1,167,336</b>	<b>1,865,492</b>
Provision for Bad And Doubtful Receivable	(244,713)	-177,517
<b>Net Trade and Other Receivables</b>	<b>922,623</b>	<b>1,687,975</b>

Description	2024/2025	2023/2024
	Kshs '000'	Kshs '000'
Gross Trade Receivables	619,820	638,997
Provision for Doubtful Receivables	(197,048)	(152,515)
<b>Net Trade Receivables</b>	<b>422,772</b>	<b>486,482</b>
<b>At June 30, the ageing analysis of gross Trade Receivables was as follows:</b>		
Less than 30 Days		-
Between 30 and 60 Days		-
Between 61 and 90 Days		-
Between 91 and 120 Days		-
Over 120 Days	619,820	638,997
<b>Total</b>	<b>619,820</b>	<b>638,997</b>

##### 14 (b) Reconciliation of Impairment Allowance for Trade Receivables

Description	2024/2025	2023/2024
	Kshs '000'	Kshs '000'
At the beginning of the year	152,515	145,941

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Additional provisions during the year	44,533	6,574
Recovered during the year	0	0
Written off during the year	0	0
At the end of the year	<b>197,048</b>	<b>152,515</b>

**14 (c) Staff Receivables**

<b>Description</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs '000'</b>	<b>Kshs '000'</b>
Gross staff advances	190,841	171,796
Provision for impairment loss	(47,666)	(25,002)
Net staff advances	<b>143,175</b>	<b>146,794</b>
Less: Amounts due within one year		
Amounts due after one year	<b>143,175</b>	<b>146,794</b>

**14 (d) Reconciliation of Impairment Allowance for Staff Receivables**

<b>Description</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs '000'</b>	<b>Kshs '000'</b>
At the beginning of the year	25,002	27,402
Additional provisions during the year	22,664	-
Recovered during the year	0	(2,400)
Written off during the year		(-)
At the end of the year	<b>47,666</b>	<b>25,002</b>

Receivables represent outstanding balances from the various hotels and facilities in the park and balances held by staff at the closure of the financial year

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**15. Bank and Cash Balances**

	<b>2024/2025</b>	<b>2023/2024</b>
<b>Description</b>	<b>Kshs '000'</b>	<b>Kshs '000'</b>
Cash at bank	5,891,430	7,616,303
Cash in hand	0	0
<b>Total</b>	<b>5,891,430</b>	<b>7,616,303</b>

**2024/2025**                      **2023/2024**  
**Shs'000**                              **Shs'000**

For the purpose of the statement of cash flows, cash and cash equivalents include the following:

Bank balances – KWS Operations	134,362	774,339
Bank balances – Projects	5,757,068	6,841,964
Cash In Hand-KWS Operations	0	0
<b>Total</b>	<b><u>5,891,430</u></b>	<b><u>7,616,303</u></b>

Cash and Cash equivalent represent the organization money held in the various banks in KES and USD

**Detailed analysis of the cash and cash equivalents**

	<b>Name</b>	<b>CURRENCY</b>	<b>ACCOUNT NUMBER</b>	<b>2025</b>	<b>2024</b>
	<b>ABSA</b>				
1	Kws Hqs Collections A/C	KES	2043513322	6,577,651.90	6,570,110.03
2	Kws Hqs Collections A/C	USD	2043513314	180,087.60	184,180.50
3	Kws Hqs Operations A/C	KES	2043513330	1,593,349.00	1,592,849.00
4	Kws Hqs Operations A/C	USD	2043513349	24,484.68	25,041.15
				<b>8,375,573.18</b>	<b>8,372,180.68</b>
	<b>CO-OP</b>				

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5	Kws Hqs Collections A/C	KES	01120126192800	242,144.00	7,212.00
6	Kws Hqs Collections A/C	USD	02120126192800	11,590.92	22,600.35
7	Kws Hqs Operations A/C	KES	01120126192801	3,959,470.13	3,961,908.78
	<b>Sub total</b>			<b>4,213,205.05</b>	<b>3,991,721.13</b>
	<b>EQUITY</b>				
8	Kws Meru Kora Project	KES	0400295171362	2,335,072.05	2,405,129.55
9	Kws Hqs Operations A/C	KES	0810294985073	-	-
10	Kws Hqs Collections A/C	KES	0810294985077	171,973.69	168,973.69
11	Kws Hqs Collections A/C	USD	0810294985092	794,447.28	812,502.90
12	Marsabit N.P- AFD	KES	0810261186879	-	-
13	Hells Gate National Park	KES	0200296550999	3,364.85	3,364.85
14	KWS Meru N.Park	KES	0400295171324	359,988.40	359,988.40
	<b>Sub total</b>			<b>3,664,846.27</b>	<b>3,749,959.39</b>
	<b>KENYA COMMERCIAL BANK</b>				
15	Kws Usaid Account	KES	1107170117	380,402.50	570,965.00
16	Kws Hqs Operations A/C	KES	1107169712	44,442,775.29	41,750,426.67
17	Moyale Station	KES	1236205405	1,180,769.23	104,399.43
18	Ithumba Station	KES	1236424638	13,761.20	289,265.45
19	Hells Gate National Park	KES	1236229061	428,811.59	52,534.69
20	Mt. Elgon National Park	KES	1236339339	278,436.79	18,537.59
21	Tsavo West N.Park	KES	1236196198	1,897,279.01	306,148.52

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22	Wajir Station	KES	1236291530	100,859.90	93,110.05
23	Tsavo East National Park	KES	1236229347	962,217.84	1,129,891.60
24	Shimba Hills National Reserve	KES	1236230574	243,749.77	905,654.82
25	Kwsti	KES	1236238028	-	-
26	Nasolot/Kapenguria Station	KES	1236305469	80,408.40	573,520.55
27	Manyani FTI	KES	1236229770	14,082,934.93	660,046.93
28	Tana River/Ijara Station	KES	1236291298	33,400.36	751.19
29	Samburu Station	KES	1236394623	55,038.60	81,371.60
30	Marsabit Np	KES	1236350138	117,523.80	334,079.15
31	Lamu Station	KES	1236401824	-113.50	1,004,824.70
32	Narok Station	KES	1236236378	587,210.40	1,167,782.75
33	Mandera Station	KES	1236306937	-888.37	447,565.78
34	Kisite Mpunguti N. P.	KES	1236281098	306,291.10	178,453.85
35	Ruma N.Park	KES	1236203615	9,253.10	12,530.30
36	Mwea N. R /Embu Satation	KES	1236268326	990,726.15	1,093,695.20
37	Amboseli National Park	KES	1236305078	196,708.05	392,094.50
38	Iten Station	KES	1236198972	1,134,986.85	2,748,342.85
39	Meru National Park	KES	1236337379	3,994,461.21	5,523,474.01
40	Sibiloi/Lodwar Station	KES	1236231023	40,658.50	302,394.90
41	Garissa Station	KES	1236419766	201,973.55	43,394.05
42	Isiolo Station	KES	1236389557	498,810.55	3,270,386.85
43	Kenya Wildlife Service Hqs	KES	1107172543	97,144.00	2,988,120.42

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44	Kwsti	KES	1105267024	-	-
45	Kenya Wildlife Service Hqs	USD	1109164351	35,489.52	626,787,972.45
46	Kws Endowment Fund	KES	1288105444	24,913,349.45	1,493,894,707.25
47	Chyulu REDD+ Project	KES	1326762745	186,333.75	-
	<b>Sub total</b>			<b>97,490,763.52</b>	<b>2,186,726,443.10</b>
	<b>STANDARD CHARTERED BANK</b>				
47	Kisumu Station/Impala	KES	0108033037415	660,398.05	2,537,022.85
48	Mombasa Marine N.P	KES	0108033037406	2,369,777.75	242,632.35
49	Lake Nakuru National Park	KES	0108033037413	3,726,911.55	9,494.85
50	Laikipia Station	KES	0108033037412	534,295.80	1,642,469.30
51	Ol Donyo Sabuk N.Park	KES	0108033037414	705,567.90	98,409.90
52	Malindi National Park	KES	0108033037407	30,025.55	5,868,310.55
53	Mt. Kenya National Park	KES	0108033037411	908,626.60	919,507.30
54	Nairobi National Park	KES	0108033037408	3,583,645.70	4,372,526.90
55	Airwing	KES	0108033037409	2,714,177.25	2,838,890.25
56	Aberdares National Park	KES	0108033037410	3,314,243.30	3,224,095.85
57	Kws Insurance Claims	KES	0104433037400	108,353,499.45	96,025,390.30
58	Kifaru Ark Shop	KES	0104433084000	4,840,706.85	4,588,533.55
59	Kws Hqs Operations A/C	KES	0104433037411	7,554,522.71	6,726,669.05
60	Kws Hqs Collections A/C	KES	0104433037409	150,800.00	(200.00)
61	Kws Hqs Collections A/C	USD	8708033037400	1,616,717.52	4,630,948.20

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62	Kws - Officers Mess	KES	0104433037416	463,077.05	424,699.05
63	Kws Salaries Account	KES	0104433037418	3,754,174.45	3,367,513.60
64	Kenya Wildlife Service Hqs- Zero bal.	KES	0108033037402	-	-
65	Kws-Amboseli Ecosystem Project	KES	0108033037405	-	-
66	Kws Donations Account	KES	0108033037400	125,726,118.30	357,739,438.48
67	RMLF Account	KES	0104433037413	865,928,558.70	614,680,817.73
68	Kws Endowment Fund	KES	0104433037419	1,600.00	1,600.00
69	Kws Hqs- AFD Account	KES	0108033037401	1,326.10	1,287.40
70	Kws-Gov't Of Canada-Dfatd	KES	0108033037404	2,005,110.25	1,946,408.65
	<b>Sub total</b>			<b>1,138,943,880.83</b>	<b>1,111,886,466.11</b>
	<b>SIDIAN BANK</b>				
71	Endowment Account	KES	01036020040270	4,627,614,390.10	4,275,266,022.68
72	Operating Account	KES	01036020040260	8,540,816.12	-
	<b>Sub total</b>			<b>4,636,155,206.22</b>	<b>4,275,266,022.68</b>
	<b>BANK OF AFRICA</b>				
73	Kws Hqs Operations Account	USD	421040508	767,751.60	804,463.65
74	BANK A/C-EEC PAWS	KES	01265620300	2,823.68	2,823.68
	<b>Sub total</b>			<b>770,575.28</b>	<b>807,287.33</b>
75	Mpesa Pay Bills	KES	<b>VARIOUS</b>	<b>1,816,187.00</b>	<b>1,816,187.00</b>
76	Control Accounts	KES	<b>VARIOUS</b>	-	-
77	Bank Quarantee	KES		-	<b>23,687,068.15</b>

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<b>TOTAL</b>			<b>5,891,430,237.35</b>	<b>7,616,303,327.57</b>

**16. TRADE PAYABLES AND ACCRUALS**

	<b>2024/2025</b>		<b>2023/2024</b>
	<b>Shs'000</b>		<b>Shs'000</b>
Trade payables	913,675		545,891
Accruals	122,829		169,242
Payroll deductions	1,220,229		325,527
Contract retention payable	50,376		17,775
Other payables	71,865		154,360
<b>Total</b>	<b><u>2,378,975</u></b>	<b>-</b>	<b><u>1,212,794</u></b>

**17. UNEXPENDED SPECIFIC PROJECTS**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Shs'000</b>	<b>Shs'000</b>
Balance at the beginning of the year	1,261,802	1,210,329
Additions	734,060	506,773
Utilized in the year	(770,827)	(455,300)
<b>Balance at the end of the year</b>	<b><u>1,225,035</u></b>	<b><u>1,261,802</u></b>

These are donor funds unutilised at the close of the financial year

**18. ENDOWMENT FUND**

	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs'000'</b>	<b>Kshs'000'</b>
<b>Endowment Fund</b>	<b>4,762,273</b>	<b>5,769,162</b>

The Wildlife Conservation and Management Bill 2013 has provided that the Service shall establish a Wildlife Endowment Fund and which shall be vested in the Board of Trustees. Some of the functions of the Fund will include; development of wildlife conservation initiatives, management and restoration of protected areas and conservancies, protection of endangered species, habitats

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and ecosystems as well as support of wildlife security operations. The fund has not been fully set up but the process is still ongoing.

<b>19. CASH FLOW WORKINGS</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>Kshs.'000'</b>	<b>Kshs'000'</b>
<b>Operating deficit for the year</b>	<b>(4,743,824)</b>	<b>(2,122,936)</b>
Adjustments for:		
Depreciation charge	1,170,174	1,035,736
Gain on disposal of assets	-	-
Interest income	(56,806)	(73,606)
Prior year Adjustment	(778,659)	185,486
Changes in working capital		
Inventories	(35,822)	(39,909)
Trade and other receivables	765,352	(661,056)
Trade and other payables	1,166,180	(455,413)
Unexpended specific donations	(36,767)	51,473
Endowment Funds	(1,006,889)	330,052
<b>Cash Used in Operations</b>	<b><u>(3,557,061)</u></b>	<b><u>(1,750,172)</u></b>
<b>Operating Deficit for the year Workings</b>		
Total Internally Generated Incomes.	7,984,341	7,743,710
Total Recurrent Expenditures	<u>(12,728,165)</u>	(9,866,646)
<b>Operating Deficit for the year</b>	<b><u>(4,743,824)</u></b>	<b><u>(2,122,936)</u></b>

## 20. Related Party Disclosures

### i. Government of Kenya

The Service is fully owned by the Government of Kenya. The Government of Kenya provides grants to KWS to finance its operations. It also provides full guarantees to all long-term lenders of the Service, both domestic and external. The relevant balances are shown in appendix 2.

### ii. Key management compensation

Key management includes the salaries and benefits of the Director General and Deputy Directors. The compensation paid or payable to key management for employee services is shown below:

	2024/2025 Kshs'000'	2023/2024 Kshs'000'
Salaries and other short-term employment benefits	326,500	109,849

### iii. Trustees' remuneration

	2024/2025 Kshs'000'	2023/2024 Kshs'000'
Fees for services as a trustee	22,329	28,094
Other emoluments included in employment benefits	-	-
Total remuneration of trustees of the Service	<u>22,329</u>	<u>28,094</u>

**Human Wildlife Conflict Cases;**

**Categorized Summary of Ongoing Cases**

<b>Cluster No.</b>	<b>Categories</b>	<b>All Cases</b>	<b>Concluded Cases</b>	<b>Ongoing Cases</b>
Cluster 1.	Employment	115	75	40
Cluster 2.	Breach of Contract	62	33	29
Cluster 3.	Land	129	30	99
Cluster 4.	Breach of Statutory Obligations	43	24	19
Cluster 5.	Accidents (M/Vehicles, Airplanes & Boats)	355	158	197
Cluster 6.	Human Death caused by Wildlife	344	108	236
Cluster 7.	Human Injury caused by Wildlife	1103	532	571
Cluster 8.	Property damage	2162	472	1,690
Cluster 9.	Others	195	99	96
	<b>TOTALS</b>	<b>4,508</b>	<b>1,531</b>	<b>2,977</b>

**Estimated Contingent Projection of Payments as per Case Clusters**

1. Cluster 1 - Rounded figure of Kenya Shillings One Hundred Million (50,000,000/=)
2. Cluster 2 – Rounded figure of Kenya Shillings One Hundred Million (50,000,000/=)
3. Cluster 3 – Rounded figure of Kenya Shillings One Hundred Million (50,000,000/=)
4. Cluster 4 – Rounded figure of Kenya Shillings One Billion Three Hundred Million (1, 000,000,000/=)
5. Cluster 5 – Rounded figure of Kenya Shillings Fifty Million (50, 000,000/=)
6. Cluster 6 – Payments as per Sec. 25 of the WCMA (236 x 5,000,000) =1,180,000,000/= & Estimated costs (236 x 250,000) =59,000,000/= Total 1,239,000,000/=
7. Cluster 7 - Payments as per Sec. 25 of the WCMA (571 x 1,500,000) = 836,500,000/= & Estimated costs (571 x 150,000) =85,650,000/= Total 922,150,000/=
8. Cluster 8 – Rounded figure of Kenya Shillings Five Hundred Million inclusive of costs (500,000,000/=)
9. Cluster 9 – Rounded figure of Kenya Shillings Fifty Million (50,000,000/=)

**GRAND TOTAL: 3,911,150,000**

## **21. Financial Risk Management**

The entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The company'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 company 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 company's financial risk management objectives and policies are detailed below:

### **i) Credit risk**

The entity 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, estimated by the company's management based on prior experience and their assessment of the current economic environment.

### **ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the entity's directors, who have built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

### **(iii) Market risk**

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

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The Service's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the Service's exposure to market risks or the manner in which it manages and measures the risk.

**a) Foreign currency risk**

The Service has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

**22. Appendices**

**Appendix 1: Implementation status of Auditor-General prior year recommendations**

<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>
1.1	Physical verification of fixed assets across the regions to be carried out.	To carry out the physical assets verification exercise and update the assets register.	On Going	Continuous
1.2	Disposed assets to be removed from the assets register	To carry out assets verification and update the assets register	On-Going	Continuous
1.3	Misstatement of Depreciation charge	To reconcile the assets register to the GL and adjustment to be effected	Not resolved. to be done after assets valuation	June 2026
1.4	Regular assessment of WIP	To carry out regular assessment of the WIP to ascertain the completed projects for transfer to respective assets accounts.	continuous	Annually
1.5	Impairment of assets	The Service to carry out impairment of assets on annual basis to comply with IFRS.	On going	Continuous

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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>
1.6	Title deeds processing	To continue engaging the lands ministry and other stake holders to secure all title deeds for the Service land.	On Going	Continuous
2.0	Adequate provisions of receivables	To assess the Service receivables and make provisions accordingly	Resolved	Annually
2.1	Medical receivables from employees	To provide ex-gratia budget allocation to cover excess medical for staff who have left the Service or have passed on.	On-Going	June 2026
3.0	Inventories module	To adopt an inventory module on its financial system during the system upgrade	Not resolved	June 2026
3.1	Inventories aging analysis	To work out aging analysis of the Service inventories to ensure obsolete stock are adjusted in the GL	Resolved	Annually

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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>
4.0	Manual ticketing	To fast track an automated revenue system to replace the manual ticketing at the Park gates.	Resolved	Adoption of e citizen
5.0	KeNHA & SGR funds utilized on recurrent expenditure	To follow up with the parent Ministry and The National Treasury for a possible reimbursement	Not resolved	On-Going
6.0	Management of leave days	To assess leave days on regular basis to ensure staff take their leave in accordance to policy.	Resolved	Annually
7.0	Regularizing the recruitment of temporary staff	To review the contracts of long serving employees to consider them for permanent employment.	Resolved	Annually
8.0	Irregular Expenditure on Foreign Travel	To ensure completeness in the supporting documents	Continuous	Monthly
9.0	Overstatement of Turnover	To reconcile the ledger and adjust accordingly	Resolved	Monthly

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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>
9.1	Erroneous revenue in RMS	To reconcile the pay bill transactions with the RMS figures	Resolved	On going
9.2	Revenue collected and banked	To clear reconciling items and update the bank reconciliations	Resolved	Monthly
9.3	Deferred Revenue	To reconcile the utilized and unutilized revenue	Resolved	Annually
10.	Unconfirmed PPE	To fast track the process of de-tagging of KWSTI assets and acquisition of ownership documents.	On-going	June 2026
11.	Cash and Cash Equivalents	To update bank reconciliations for all the accounts	Resolved	Monthly
12.	Trade and other Receivables	Seek approval for write off of long outstanding balances and update the ledger	On-going	June 2026
13.	Trade and other Payables	To reconcile the suppliers ledger	Resolved	Monthly
14.	Budget Control and Performance	To engage the National Treasury on the funding gap	Not resolved	On- going

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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>
15.	Human Resources Management -Special Duty Allowances -Acting Allowances	To adhere to the Public Service HR Policies & Procedure Manual 2016	On going	Continuous
16.	Irregularities in PPAD Act 2015 and Regulations, 2020 -Unregistered Suppliers -Professional Opinion -Splitting of a Tender -Evaluation of Request for Quotations	To comply with the Public Procurement and Assets Disposal Act 2015 and Regulations 2020	On going	Continuous
17.	Procurement of Air Tickets -Unregistered Suppliers -Tender Opening & Evaluation committees -Mandatory documents	To comply with the PPAD Act 2015 and Regulations, 2020	On-going	Continuous
18.	Procurement of Fuel and Oils	To comply with PPAD Act 2015	On-going	Continuous
19.	Delayed Delivery of Goods	To comply with PFM Regulations, 2015	On-going	Continuous

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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>
20.	Procurement of Works at KWS Animal Orphanage	To comply with PPAD Act 2015	On-going	Continuous
21.	Revenue Management System	To comply with PFM Act Regulations, 2015 on receiver of revenue	Not Resolved	On going
22.	Breach of Contract for RMS -Contract Award -Implementation -RMS Incident -Contract Termination Process		Not Resolved	On going

**Appendix 2: Inter-Entity Transfers**

<b>ENTITY NAME:</b>		KENYA WILDLIFE SERVICE		
<b>Break down of Transfers from the State Department for Wildlife</b>				
<b>Financial year 2024/2025</b>				
<b>a.</b>	<b>Recurrent Grants</b>			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
1	State Department for Wildlife	30/09/2024	96,750,000	2024-2025 FY
2	State Department for Wildlife	28/10/2024	96,750,000	2024-2025 FY

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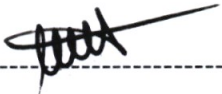
3	State Department for Wildlife	14/01/2025	193,500,000	2024-2025 FY
4	State Department for Wildlife	07/02/2025	96,750,000	2024-2025 FY
5	State Department for Wildlife	12/03/2025	96,750,000	2024-2025 FY
6	State Department for Wildlife	09/04/2025	96,750,000	2024-2025 FY
7	State Department for Wildlife	14/04/2025	96,750,000	2024-2025 FY
8	State Department for Wildlife	23/05/2025	96,750,000	2024-2025 FY
9	State Department for Wildlife	12/06/2025	96,750,000	2024-2025 FY
10	State Department for Wildlife	17/06/2025	193,500,000	2024-2025 FY
		<b>Total</b>	<b>1,161,000,000</b>	

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

Head of Finance  
 Kenya Wildlife Service

Head of Accounting Unit  
 State department for Wildlife

Sign

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Sign

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**Note:** SDW – State Department for Wildlife