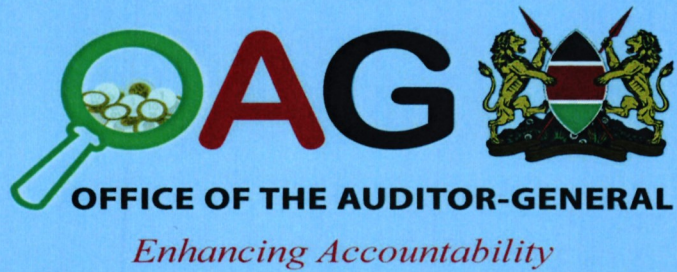


REPUBLIC OF KENYA



	
THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE:	04 MAR 2021
	DAY: Thurs
TABLED BY:	The Majority Leader The Hon. Amos Kimani
OF	Halima Suleiman

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL
ON
STATE DEPARTMENT FOR WILDLIFE
FOR THE NINE (9) MONTHS' PERIOD
ENDED 30 JUNE, 2019

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019



STATE DEPARTMENT FOR WILDLIFE

REPORTS AND FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED 30TH
JUNE, 2019

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry Tourism and Wildlife draws its mandate from Executive Order No. 1 of June 2018 (Revised) with the responsibility for policy formulation and coordination of the implementation of strategies aimed at developing the tourism and wildlife sectors. Tourism and Wildlife has the potential to contribute directly and indirectly to the achievement of the MTP III 2018 – 2022, Big Four Agenda, African Union Agenda 2063, and Sustainable Development Goals (SDGs). These key policies emphasize the need for efficiency and better management in the utilization of natural resources to enable the Government achieve its strategic objectives of growth, productivity, efficiency and improvement in service delivery.

Although both sectors have experienced unprecedented growth over the last five years, they still face global, regional and local challenges warranting policy makers' attention.

In MTP III, the main target for the Wildlife Sector is to protect five (5) water towers in wildlife parks, habitat sustainability, wildlife corridors and dispersal areas secured, human wildlife conflict reduced, poaching reduced from 83% to 88%, enhanced collaboration for sustainable management, improvement of park infrastructure, strengthen governance, legal and policy framework, wildlife sector modernization and enhance wildlife research. The National Wildlife strategy 2030 aims for resilient ecosystems, engagement of all Kenyans, evidence based decision-making and sustainable governance.

Article 69 of the Constitution requires the State to implement obligations with respect to environment inclusive of sustainable exploitation, utilization, management and conservation of environmental and natural resources, and ensure the equitable sharing of the accruing benefits. Wildlife is an important driver of economic development and provides irreplaceable cultural and social value to the people of Kenya. Kenya has some of the finest populations of wildlife and birdlife in Africa, from charismatic species such as elephants and rhinos to small antelopes, fish, insects and plants that contribute to the wellbeing of the Kenyan people, while attracting tourists to the country hence contributing to the economic growth of the country. For example, the highest returns from wildlife based tourism and photography was in 2018 and it contributed Kshs. 157 billion to national revenue, translating to about 11% of the gross domestic product and generating more than 9% of national formal sector employment. Wildlife habitats and ecosystems are equally varied and abundant and these habitats provide significant ecosystem services. These natural endowments represent Kenya's biological diversity and play a significant role in the development and growth of the national economy through nature based tourism. Combined with beaches of the Kenya coast, our rich biodiversity define Kenya's global competitiveness, especially in the tourism sector. One of the country's most important national goals therefore is to conserve its biodiversity – the entire range of indigenous animals, plants, microorganisms, habitats and ecosystems.

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

The wildlife sector has direct and indirect linkages with other sectors of the economy thus promoting socio-economic development geared towards the realization of the Kenya Vision 2030 and the “*Big four*” agenda. This contribution has a multiplier effect in sectors of the economy as wildlife protected areas contribute to biodiversity conservation which boosts ecosystem productivity, sustainability and acts as reservoir for food production, medical and pharmaceuticals industry through marine life protection, fishing, energy and water sources and microclimate regulation. In addition, Conservation of water catchment areas such as Aberdare, Mt Kenya and Mzima springs are key to energy production for hydroelectricity while Hellsgate generates geothermal power generation for industries and other economic activities and provision of water for agricultural production.

Human wildlife conflict mitigation ensures increased agriculture and livestock productivity in areas bordering wildlife habitats. This is therefore a key enabler of food and nutrition security and agro processing. In addition, it enhances protection of human lives and livelihoods thus reducing compensation claims of wildlife victims. HWC mitigation is key to peace and security.

The State Departments under the Ministry of Tourism and Wildlife are outline below:

- (i) The State Department for Tourism headed by Mr. Joe Okudo.
- (ii) The State Department for Wildlife headed by Prof. Fred H.K. Segor

The accompanying financial statements constitute the financial statements for the State Department for Wildlife.

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

Vision

A vibrant and innovative Tourism and Wildlife sector supported by sustainable utilization of resources

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Mission

To facilitate good governance for sustainable development, management and marketing of the tourism and wildlife Sector

Core values

The State Department draws its values from Constitution of Kenya Article 10, which details the national values and principles of governance

Values are an integral part of an organisation's culture, and they create a sense of identity, belonging and purpose. The Ministry shall be guided by the following core values:

- a. **Innovativeness:** to be open and proactive in seeking better and more efficient methods of service delivery
- b. **Team work:** to encourage team spirit, collaboration and consultation as a way of maximizing the synergy of working together. This includes fostering collaboration with Focal Points, Stakeholders and Partners in order to effectively play a central role of coordinating Kenya's Tourism and Wildlife
- c. **Integrity:** to be accountable and devoid of corrupt practices in service delivery.
- d. **Professionalism:** To maintain high professionalism through continuous skills development, training and accountability to enhance customer satisfaction.
- e. **Equity:** To mainstream gender, youth and special groups' issues in the Ministry's programmes.

Strategic Objectives

- 1. Policy formulation and implementation
- 2. Standards and Regulations
- 3. Resource Mobilization
- 4. Conservation and protection of tourism and wildlife resources
- 5. Training and Research
- 6. Marketing
- 7. Collaboration/Partnerships
- 8. Organizational Capacity

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Mandate

The Mandate of the Ministry of Tourism and Wildlife as derived from the Executive Order No. 1 of June 2018 (Revised) on Organisation of the Government of the Republic and has the following functions mandate relevant to Wildlife:-

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

In addition the State Department for Wildlife oversees the following State Corporations:

- i) Kenya Wildlife Service (Wildlife Conservation and Management Act, 2013)
- ii) Kenya Wildlife Research and Training Institute
- iii) Wildlife Clubs of Kenya

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BACKGROUND INFORMATION - STATE DEPARTMENT FOR WILDLIFE

(a) Key Management

The State Department for Wildlife's day to day management is under the following key organs:

- Directorate of Wildlife Conservation
- Administration Directorate
- Wildlife Policy and Strategy Directorate
- Wildlife Innovation and Research Directorate
- Wildlife Partnership Co-existence Directorate

(b) Semi-Autonomous Government Agencies and Institutions

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

i. Kenya Wildlife Service (KWS)

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

ii. Wildlife Clubs of Kenya

Wildlife Clubs of Kenya (WCK) is a charitable, Non -Governmental Organization formed in 1968. It is a youth conservation education organization supported by the government of Kenya through the Ministry of Tourism and Wildlife. WCK plays a significant role in conservation education, tourism training and domestic tourism.

iii. Wildlife Research and Training Institute/under operationalization

(c) Fiduciary Management

The key management personnel who held office during the nine months ended 30th June, 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary, Tourism and Wildlife	Hon. Najib Balala
2	Principal Secretary, State Department for Wildlife	Dr. Margaret Mwakima, CBS upto March, 2019 Dr. Susan J. Koech upto July, 2019 Prof. Fred H.K. Segor w.e.f September, 2019

STATE DEPARTMENT FOR WILDLIFE

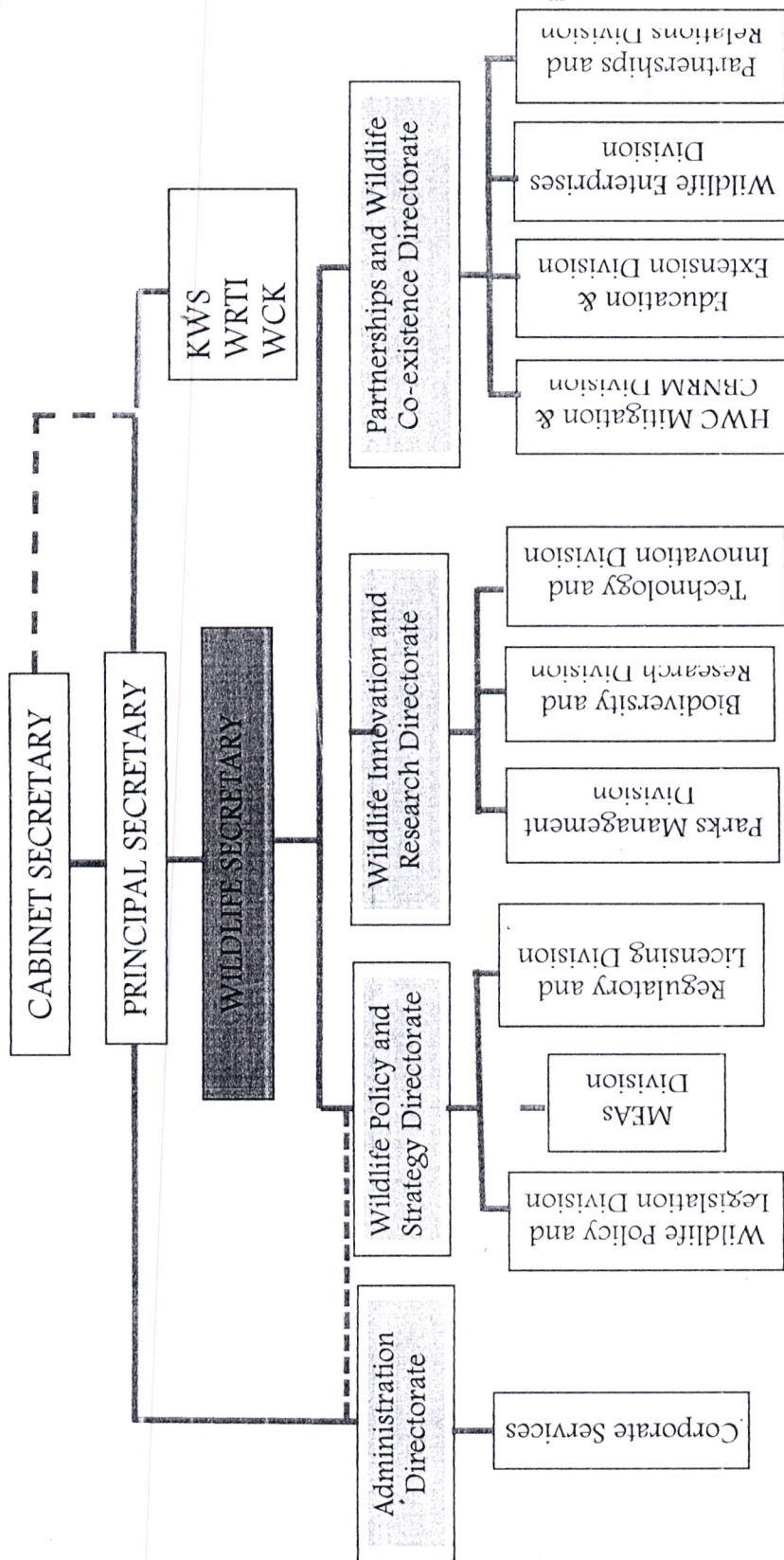
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3	Director of Administration	Mr. Christopher Musumbu, OGW
5	Director Wildlife Conservation	Mr. Stephen Manegene
	Ag. Director, Wildlife Partnerships and Co-existence	Dr. Erustus Kanga, HSC
6	Head of Accounting Unit	Mr. Tom Mbuya Odundo
7	Chief Finance Officer	Mr. John Francis Long'ole Oling'a
8	Head of Supply Chain Management Services	Ms. Christine Lugongo
9	Principal Internal Auditor	Mr. Peter Mogere
10	Head of Human Resource Management	Mr. Isaiah Shabaya Muhanji
11	Ag. Principal Economist	Ms. Dorothy Mwera
12	Head of ICT	Mr. Silas Wachira

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II. THE STRUCTURE FOR STATE DEPARTMENT FOR WILDLIFE

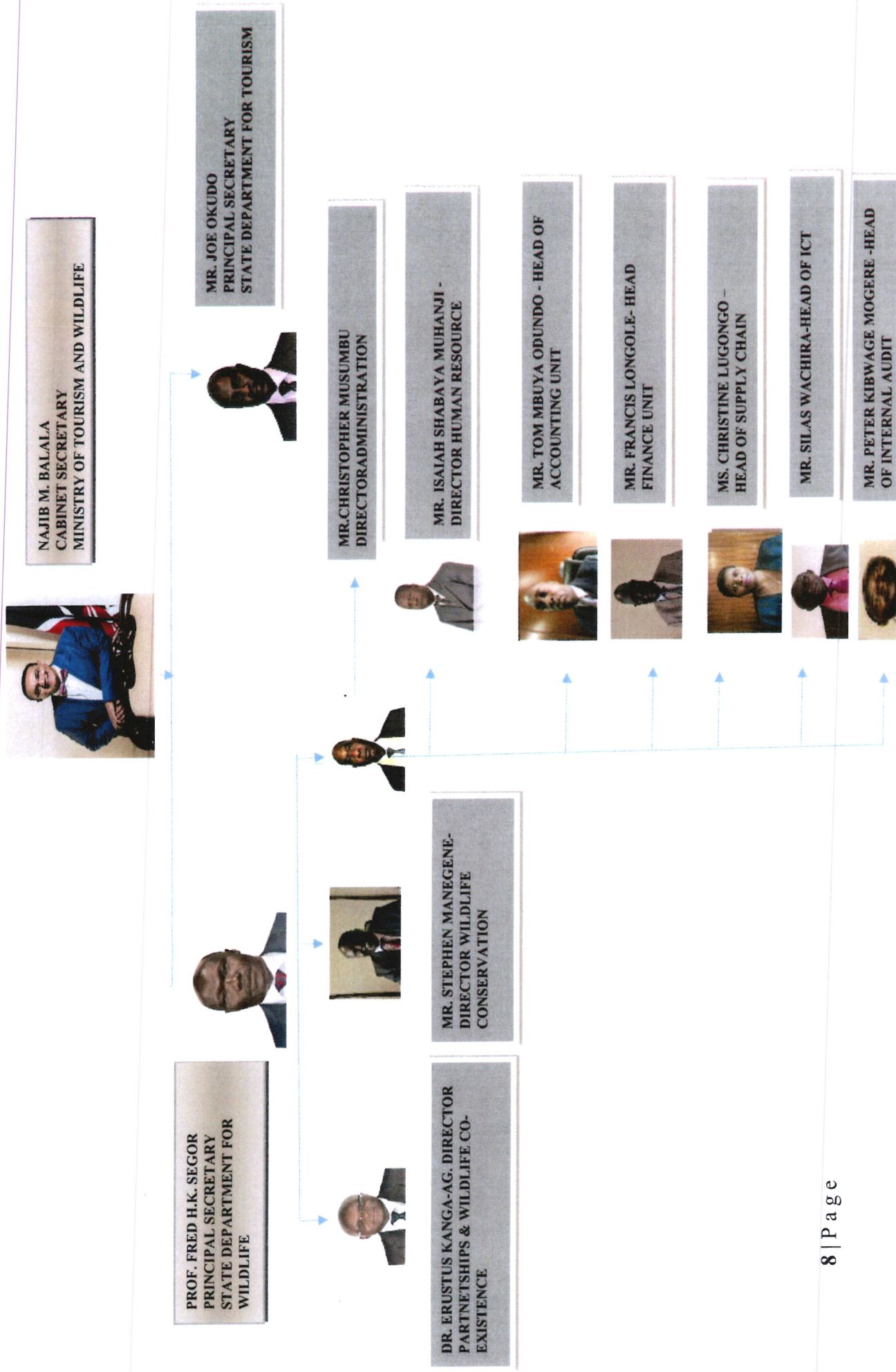




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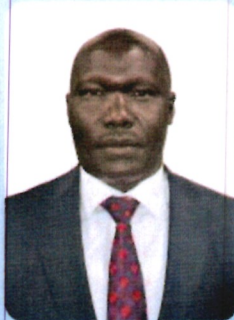


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Hon. Najib Balala, EGH, assumed the position of the Cabinet Secretary, Ministry of Tourism and Wildlife in the 2015 government reshuffle. He moved from the Ministry of Mining where he was appointed as Kenya's first Minister in May 2013 and is credited with delivering the Draft Mining Bill in 2014, the first policy and institutional framework review of Kenya's mining sector since 1940. Having also served as Minister for Tourism from April 2008 to March 2012, Hon. Balala holds the record of being the longest serving Minister in the docket. During that tenure, Hon. Balala delivered the Tourism Bill and gave the sector a policy and legal framework geared towards maintaining sustainability.

Hon. Balala has been elected Chairman of the United Nations World Tourism Organization twice, in 2011 and 2019, where he currently holds the position. In April 2019, he was awarded a World Travel & Tourism Council (WTTC) Global Champion Award at the 2019 Global Summit in Seville, Spain, for his country's outstanding work on Social Impact. The annual WTTC Global Champion Awards recognize public officials or countries who, through their leadership, have made a difference through unique public policies and initiatives that have increased the competitiveness of the sector within their countries. In 2009, Hon. Balala was voted Best Tourism Minister in Africa by Africa Investor (AI). He is trained in International Urban Management at the University of Toronto, Canada, and underwent the Executive Program for Leaders in Development at the John F. Kennedy School of Government at Harvard University.



Prof. Fred Segor is currently the Principal Secretary in the State Department for Wildlife Ministry of Tourism and Wildlife. Prior to his current appointment, Prof. Segor served in various Ministries as the PS; Ministry of Health where he oversaw the development of health services to Counties; Ministry of Agriculture, Livestock and Fisheries, State Department for Livestock where he championed and oversaw inclusion of powder milk into strategic food reserve; Ministry of Water and Irrigation, State Department for Water Services where he facilitated enactment of Water Act, 2016; Ministry of Agriculture, Livestock, Fisheries and Irrigation State Department for Irrigation where he Spearheaded the enactment of Irrigation Act, and oversaw development of irrigation infrastructure leading to increase irrigation acreage. Prof. Segor also served in various positions at University of Eldoret, Moi University and the Deutscher Akademischer Austauschdienst (DAAD) Scholars Association. He did his B.SC and M.SC in the University of Nairobi and he obtained Ph.D in the same university. He joined Moi University in 1994 where he taught Chemistry for both undergraduate and postgraduate programmes and has been pursuing research resulting in various publications. He is an accomplished scholar having published 16 scientific publications and 11 papers mainly in the field of Chemistry among others.



Mr. Christopher K. Musumbu is the Director Administration in the State Department for Wildlife; He has previously worked in the same position at the Ministry of The East African Community and has worked in the Public Service for the past 29 years. He is in charge of coordination of administrative functions in State Department for Wildlife including; finance, procurement, accounts, HRM&D, ICT, transport and telephone exchange. He holds a MSc. in Conflict Resolution and Management and a Bachelors Degree in Government and Religion.



Mr. Manegene assumed the position of Director Wildlife Conservation in November 2009. He holds a Master's Degree in Resource Management from the University of Edinburgh United Kingdom.

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Dr. Erustus Mutembei Kanga is the Acting Director for Partnerships and Wildlife Co-existence. He has a PhD degree in Natural Resource Management from the University of Groningen, Netherlands; a Master of Science degree in Biology of Conservation from the University of Nairobi; and a Bachelor of Science degree in Wildlife Management from Moi University, Kenya. He has worked with Kenya Wildlife Service (KWS) as the Senior Assistant Director responsible for Biodiversity Research and Monitoring across the Protected Areas Network. He has over 20 years' experience in biodiversity conservation, climate change vulnerability assessment and mapping, bio-enterprises, and community livelihood support. He has authored over 20 scientific publications and is proficient in Conservation of Biodiversity.



Mr. Odundo is the Head of Accounting Unit. He holds a Master's Degree in Business Administration from the University of Nairobi and a Bachelor Degree in Commerce from the Catholic University. He is a member of the Certified Public Accountant of Kenya (K) and Institute of Certified Investment and Financial Analyst Kenya (ICIFA).



Mr. Oling'a John assumed the position of Senior Chief Finance Officer in charge of management of the Ministerial Budget, Compilation of MTEF, implementation of budgetary proposals and chair of Budget Implementation Committee/ alternate to the PS at the State Department for Wildlife. He holds MSc. Public Finance and B.A. Administration and Economics from the University of Nairobi.



Ms. Christine is Head of Supply Chain Management Services. She holds Bachelor of Supply Chain Management from Jomo Kenyatta University of Agriculture and Technology and currently taking Masters Degree in procurement and Logistics in the same university (JKUAT).



Mr. Mogere is the Assistant Internal Auditor General and Head of Internal Audit Department. He holds a Bachelor of Commerce and Certified Fraud Examiner. He is also a Certified Public Accountant (II).



Mr. Isaiah S. Muhanji is currently the Deputy Director, Human Resource Management and Development in the State Department. He holds a Master's degree in Business Management and Bachelor of Arts Degree both from the University of Nairobi. He also holds a Post Graduate Higher Diploma in Human Resources Management (KSG - Mombasa) and National Diploma in Business Management from the Kenya Institute of Management (KIM).



Wachira is the head of ICT Department. He holds a Master's degree in Public Policy and Management from Strathmore University, Master's in Science Information Systems from the University of Nairobi. Mr. Wachira also holds Bachelor Degree in Mathematics and Computer Science from Jomo Kenyatta University.

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© Fiduciary Oversight Arrangements

- i. Budget Implementation Committee
- ii. Human Resource Management Advisory Committee
- iii. Training Committee

(i) Budget Implementation Committee Activities

This is the committee charged with the responsibility of implementation of the state department(s) budget and its prudent management.

1.	Dr. Margaret Mwakima	-	Chairman
2.	Mr. Stephen M. Manegene	-	Member
3.	Ms. Rose Wakibia	-	Member
4.	Ms. Keziah Njonjo	-	Member
5.	Dr. Erustus Kanga	-	Member
6.	Mr. Alfred Ong'ong'e	-	Member
7.	Ms Brenda Molonko	-	Member
8.	Mr. George Wambua	-	Member
9.	Mr. Silas Wachira	-	Member
10.	Mr. John Makona	-	Member
11.	Ms. Dorothy Mwera	-	Member
12.	Mr. Kavaka M. Mukonyi	-	Member
13.	Mr. James M. Ndege	-	Member
14.	Mr. Robert Njue	-	Member
15.	Mr. Julius Maina	-	Secretary

The duties of the committee include:-

- To review and consider the cash flow plans;
- To review the utilization of the cash limits and consider any changes as may be required;
- To advice the Accounting Officer on the challenges related to the budget implementation;
- To review and recommend the reallocation of payments;
- To review and approve the submission of the payment returns, payroll IPPDs, pending bills and A-I-A returns for the State and recommend actions to be take;
- To participate in sector working groups;
- To review b budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with the Heads of Department; AND
- To review the utilization of the donor funds voted for the state department;

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Attendance of the Budget Implementation Committee members

S/N	Name of Officer	Budget Implementation Committee meetings							Total Attendance
		Date	Date	Date	Date	Date	Date		
		23/02/2017	8/03/2017	02/08/2017	16/08/2017	31/08/2017	08/03/2018		
1)	Dr. Margaret Mwakima, PhD	✓	✓	x	x	✓	✓	4	
2)	Mr. Stephen Manegene	x	✓	✓	✓	x	x	3	
3)	Mrs. Rose Wakibia	✓	✓	✓	✓	✓	✓	6	
4)	Keziah Njonjo	✓	x	✓	x	✓	x	3	
5)	Dr. Erustus Kanga	x	x	✓	✓	x	✓	3	
6)	Mr. John Olinga	✓	✓	x	✓	x	✓	4	
7)	Kavaka M. Mukonyi	✓	✓	✓	✓	✓	x	5	
8)	Mr. George Wambua	✓	✓	x	✓	✓	✓	5	
9)	Ms. Brenda Molonko	✓	✓	✓	✓	✓	✓	6	
10)	Ms. Dorothy Mwera	x	✓	✓	✓	x	✓	4	
11)	Mr. James M. Ndege	x	x	✓	✓	x	✓	3	
12)	Mr. Julius Maina	✓	✓	✓	✓	✓	x	5	
13)	Mr. Robert Njue	x	✓	✓	✓	x	✓	4	
14)	Mr. Alfred Ong'ong'e	✓	✓	✓	✓	✓	✓	6	
15)	Mr. Silas Wachira	✓	x	x	✓	✓	✓	4	

✓ Attended x Absent with apology

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ii) Human Resource Management Advisory Committee Members

This committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:

S/No.	NAME	DESIGNATION	DEPARTMENT	POSITION	DATE OF MHRMAC
1	Mr. Joe Okudo	Principal Secretary	Tourism	Chairperson	12 th September, 2018
2	Mr. Elicanah M Mosiori	Deputy Director, HRMD	Tourism	Secretary	12 th September, 2018
3	Mr. Harun C Komen	Director Administration	Tourism	Member	12 th September, 2018
4	Mr. Stephen M Manegene	Director Wildlife Conservation	Wildlife	Member	12 th September, 2018
5	Mrs. Margaret M Byama, HSC	Chief Finance Officer	Tourism	Member	12 th September, 2018
6	Mr. Simon Korir	Chief Economist	Tourism	Member	12 th September, 2018
7	Mrs. Keziah Odemba	Director of Tourism	Tourism	Member	12 th September, 2018
8	Dr. Margaret Mwakima (PhD)	Principal Secretary	Wildlife	Chairperson	12 th September, 2018
9	Mr. Christophe Musumbu	Director of Administration	Wildlife	Member	Absent with apology
9	Mr. Said Mtwana	Tourism Secretary	Tourism	Member	Absent with apology
10	Dr. Susan J Koech	Principal Secretary	Wildlife	Chairperson	2 nd April, 2019
11	Dr. Erustus Kanga	Ag. Director Wildlife Partnership & Co-Existence	Wildlife	Member	2 nd April, 2019
12	Mr. Isaiah S Muhanji	Deputy Director, HRMD	Wildlife	Secretary	2 nd April, 2019
13	Mr. John Olinga	Senior Chief Finance Officer	Wildlife	Member	2 nd April, 2019
14	Mr. John Gicaci	Senior Deputy Finance Officer	Wildlife	Member	2 nd April, 2019
15	Mr. Stephen Manegene	Director Wildlife Conservation	Wildlife	Member	2 nd April, 2019

Human Resource Management Advisory Committee Activities

This is the committee charged with the responsibilities of taking care of Human Resources needs.

Their duties include:

- Review of promotions of officers in Job Group A-P;
- Review of confirmations in appointment;
- Review of disciplinary matters;
- Review of re-designation of officers from one cadre to another and;
- Confirmation of surcharge of officers found to have misused government resources.

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Attendance of the Human Resource Management Advisory Committee Members

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

S/N	Name of Officer	Designation	Human Resource Management Advisory Committee Meetings						Total Attendance
			Date	Date	Date	Date	Date	Date	
			12/09/2018	02/04/2019					
1	Dr. Maragaret Mwakima	PS (Wildlife)	✓	0	-	-	-	-	1
2	Mr. Joe Okudo	PS (Tourism)	✓	0	-	-	-	-	1
3	Dr. Susan Koech	PS (Wildlife)	0	✓	-	-	-	-	1
4	Mr. Said Mtwana	TS (Tourism)	✓	0	-	-	-	-	1
5	Mr. Elicannah M Mosiori	DDHRMD	x	0	-	-	-	-	0
6	Mr. Isaiah S Muhanji	DDHRM (Wildlife)	✓	✓	-	-	-	-	2
7	Mr. Christopher Musumbu	DA (Wildlife)	0	0	-	-	-	-	0
8	Mr. Harun C Komen	DA (Tourism)	x	0	-	-	-	-	0
9	Mr. Stephen Manegene	DWC (Wildlife)	✓	✓	-	-	-	-	2
10	Dr. Erastus Kanga	Ag.D P&CE	✓	✓	-	-	-	-	2
11	Ms. Kezeah Odemba	Ag.DOT (Tourism)	✓	0	-	-	-	-	1
12	Mr. John F Olinga	SCFO (Wildlife)	0	✓	-	-	-	-	1
13	Mrs. Margaret M Byama	CFO (Tourism)	✓	0	-	-	-	-	1
14	Mr. Simon Korir	CE (Tourism)	✓	0	-	-	-	-	1
15	Mr. John Gicaci	DCFO	0	✓	-	-	-	-	1

✓ Attended x absent with apology 0 Did not attend

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iii) Training Committee Members

The committee is composed of the following members drawn from various sectors of the economy with broad business knowledge:-

S/No.	NAME	DESIGNATION	DEPARTMENT	POSITION	DATE OF MHRMAC
1	Mr. Joe Okudo	Principal Secretary	Tourism	Chairperson	12 th September, 2018
2	Mr. Elicanah M Mosiori	Deputy Director, HRMD	Tourism	Secretary	12 th September, 2018
3	Mr. Harun C Komen	Director Administration	Tourism	Member	12 th September, 2018
4	Mr. Stephen M Manegene	Director Wildlife Conservation	Wildlife	Member	12 th September, 2018
5	Mrs. Margaret M Byama, HSC	Chief Finance Officer	Tourism	Member	12 th September, 2018
6	Mr. Simon Korir	Chief Economist	Tourism	Member	12 th September, 2018
7	Mrs. Kezeah Odemba	Director of Tourism	Tourism	Member	12 th September, 2018
8	Dr. Margaret Mwakima (PhD)	Principal Secretary	Wildlife	Chairperson	12 th September, 2018
9	Mr. Christophe Musumbu	Director of Administration	Wildlife	Member	Absent with apology
9	Mr. Said Mtwana	Tourism Secretary	Tourism	Member	Absent with apology
10	Dr. Susan J Koech	Principal Secretary	Wildlife	Chairperson	2 nd April, 2019
11	Dr. Erustus Kanga	Ag. Director Wildlife Partnership & Co-Existence	Wildlife	Member	2 nd April, 2019
12	Mr. Isaiah S Muhanji	Deputy Director, HRMD	Wildlife	Secretary	2 nd April, 2019
13	Mr. John Olinga	Senior Chief Finance Officer	Wildlife	Member	2 nd April, 2019
14	Mr. John Gicaci	Senior Deputy Finance Officer	Wildlife	Member	2 nd April, 2019
15	Mr. Stephen Manegene	Director Wildlife Conservation	Wildlife	Member	2 nd April, 2019

This is the committee charged with the responsibility of Human Resource Development needs;

Their duties include:-

- Overall coordination of the training functions in the State Department;
- Review and implementation of the State Department Training Plan;
- Review of induction of newly appointed officers and activities around long term training.

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Attendance of the Training Committee Members

S/NO	Name of Officer	Designation	Human Resource Management Advisory Committee Meetings			Committee Meetings			Total Attendance
			Date	Date	Date	Date	Date	Date	
			12/09/2018	02/04/2019					
1	Dr. Maragaret Mwakima	PS (Wildlife)	✓	0	-	-	-	-	1
2	Mr. Joe Okudo	PS (Tourism)	✓	0	-	-	-	-	1
3	Dr. Susan Koech	PS (Wildlife)	✓	0	-	-	-	-	1
4	Mr. Said Mtwana	TS (Tourism)	0	✓	-	-	-	-	1
5	Mr. Elicannah M Mosiori	DDHRMD (Tourism)	✓	0	-	-	-	-	1
6	Mr. Isaiiah S Muhanji	DDHRM (Wildlife)	x	0	-	-	-	-	0
7	Mr. Chistopher Musumbu	DA (Wildlife)	✓	✓	-	-	-	-	2
8	Mr. Harun C Komen	DA (Tourism)	0	0	-	-	-	-	0
9	Mr. Stephen Manegene	DWC (Wildlife)	x	0	-	-	-	-	0
10	Dr. Erustus Kanga	Ag. DP&WCE	✓	✓	-	-	-	-	2
11	Ms. Kezeah Odemba	Ag. DOT (Tourism)	✓	✓	-	-	-	-	2
12	Mr. John F Olinga	SCFO (Wildlife)	✓	0	-	-	-	-	1
13	Mrs. Margaret M Byama	CFO (Tourism)	0	✓	-	-	-	-	1
14	Mr. Simon Korir	CE (Tourism)	✓	0	-	-	-	-	1
15	Mr. John Gicaci	DCFO	✓	0	-	-	-	-	1

✓ Attended x Absent with apology 0 Did not attend

STATE DEPARTMENT FOR WILDLIFE
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For the nine months ended June 30th , 2019

(b) Entity Headquarters

State Department for Wildlife
NSSF Building Bishop Rd Block A
P.O. Box 41394-00100
NAIROBI, KENYA

(c) Entity Contacts

State Department for Wildlife
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Website: www.tourism.go.ke

(d) Entity Bankers

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P.O. Box 60000
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Nairobi, Kenya

(e) Independent Auditors

Auditor General
Office of the Auditor-General
Anniversary Towers, University Way
P.O.BOX 30084
GOP 00100
Nairobi, Kenya

(f) Principal Legal Adviser

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

COMMENTARY BY THE CABINET SECRETARY



Kenya's development agenda is defined in Kenya Vision 2030, the third Medium term plan (2018-2022), the "Big four" agenda and the Sustainable Development Goals (SDGs) among other national and international policies and obligations. During the period under review, the government has prioritised the "Big Four" agenda that includes; Food and nutrition security, Universal health care, Industrialization, Agro –processing and Manufacturing and affordable housing with the wildlife sector significantly contributing to biodiversity conservation which boosts ecosystem productivity and sustainability that is critical for food security and manufacturing industry. Protection of water catchment areas is key to energy production for power generation for the 'Big Four' and provision of water for agricultural production.

The State Department for Wildlife (SDW) is established through the Executive Order No. 1 of June 2018 (Revised) on Organization of the Government of the Republic of Kenya, to provide policy guidance, supervision and coordination in all matters relating to wildlife policy and legislation, Formulation of policy for the protection, conservation and management of biodiversity, Setting national goals, objectives, priorities, targets, standards and indicators, Mainstreaming of wildlife issues into other sectoral policies, programmes and plans and co coordinating the negotiation and implementation of wildlife-related treaties, conventions and or agreements.

During the period under review, the State Department accomplished the following:-

- (1) Finalized and launched the National Wildlife Strategy 2030.
- (2) Prepared the National Wildlife Status Report 2018.
- (3) Established the Taskforce to inquire into the Consumptive Wildlife Utilization.
- (4) finalized the review of the Wildlife Policy 2018.
- (5) Established and gazetted the Community Wildlife Conservation Committees in the 47 Counties.
- (6) Established the Task Force to inquire on Human-Wildlife Conflict compensation schemes, with focus on insurance and represented Kenya during the CITES CoP18 Conference and firmed up enhanced protection for endangered species and finalised the evaluation of compensation claims and awarded claims worth Ksh.439 million to victims of Human Wildlife Conflicts.

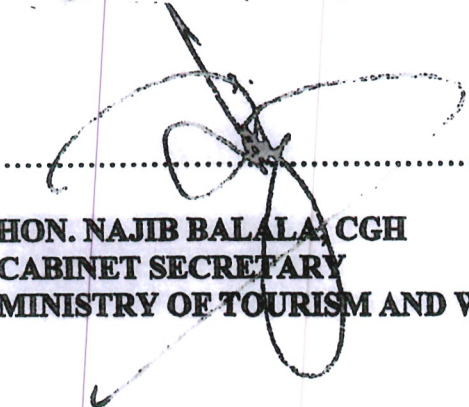
The achievement of the above outcomes were however hampered by various challenges that included:-

- i. insecurity/terrorism, resulting in travel advisories, negative publicity,;
- ii. Incidences of Poaching, inadequate funding;
- iii. drought-leading to increased incidences of human-wildlife conflicts (HWC);
- iv. rise in human settlements especially around the conservation areas; and
- v. lack of incentive to embrace wildlife as an economic land use and Climate change.

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In order to address the challenges, the state Department initiated branding strategies for parks, enhanced park security, enhanced evaluation of Human Wildlife Compensation claims, operationalized the Budget Implementation Committee to improve budget absorption within the approved work plans, sensitised AIE holders on financial management procedures and adherence to Public Procurement and Disposal Act of 2015, approved work plans, budget and procurement plans.

I wish to thank the Principal Secretaries Dr. Margaret Mwakima, Dr. Susan Koech, and Prof. Fred Segor for their leadership and Policy guidance in ensuring that funds are correctly applied. I also wish to thank the entire Wildlife State Department staff for their commitment in driving the wildlife agenda for the Country.



.....Date.....



HON. NAJIB BALALA CGH
CABINET SECRETARY
MINISTRY OF TOURISM AND WILDLIFE

BUDGET ALLOCATION

In the financial year 2018/2019 the State Department for Wildlife had a gross budget of Kshs. 7,328,500,120 which was made up of Kshs.6,340,266,120 and Kshs.988,234,000 for Recurrent and Development vote respectively.

BUDGET ALLOCATION PROGRAMMES

The State Department for Wildlife had one programme during the financial i.e Natural Resources Management and Protection. The overall goal of the Programme Wildlife Coservation. The sub-sector's mandate is Conservation and Protection of National Wildlife and Protection Policy; Conservation and Protection of National Wildlife Heritage; Collaboration with Wildlife Clubs of Kenya; and Marine Parks.

Total of **Ksh. 7.3 Billion** was spent under the following sub-programmes;

- a) Wildlife Conservation Security and Management
- b) Administrative Services

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019

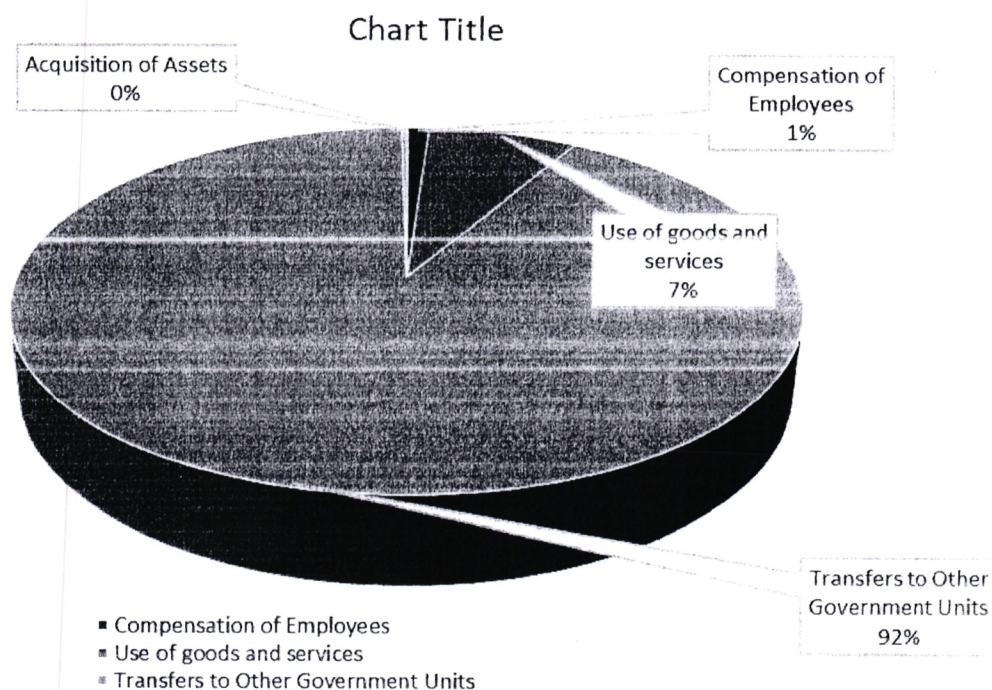
Receipts:

The bulk of our receipts was exchequer from the National Treasury Constituting 100% of the total receipts: Kshs. 3,093,470,800 was received from exchequer.

Payments

Total payments for the financial year amounted to Kshs. 7,276,352,896 of which Kshs.3,090,869,696 was paid by The State Department and Kshs. 4,185,483,200 was Appropriation-In-Aid which was collected and utilized at by Kenya Wildlife Service. The breakdown of the payments is shown below:-

	Final Approved Budget	Actual expenditure	Budget utilization Difference	% of Utilization
Compensation to Employees	105,399,126	75,628,611	29,770,515	1.04%
Use of Goods and Services	547,469,114	525,206,910	22,262,204	7.22%
Transfers to Other Government Units	6,352,314,502	6,652,314,501	1	91.42%
Acquisition of Assets	23,317,378	23,202,874	114,504	0.32%
Total Kshs.	7,328,500,120	7,276,352,896	52,147,224	100%



STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019

Key Achievements

Policy and Governance	• The Wildlife Conservation and Management Act 2013 • Finalized the review of the Wildlife Policy 2018 • Prepared the National Wildlife Status Report 2018. • Established the Taskforce to inquire into the Consumptive Wildlife Utilization. • Established the Task Force to inquire on Human-Wildlife Conflict compensation schemes, with focus on insurance. • Established and gazetted the Community Wildlife Conservation Committees in the 47 Counties.
Wildlife Conservation and Management	• Wildlife corridors and dispersal areas were identified and mapped including Naivasha-Hell's Gate-Longonot-Lake Nakuru; Nairobi National Park-Swara Conservancy; Southern Kenya Rangeland (Amboseli National Park-Kimana-Chyulu National park); • 17,000 hectares of Laikipia National Park were acquired to establish a migratory corridor between Laikipia and Samburu; Lake Kanyaboli National Reserve in Siaya was gazetted as a safe wildlife migratory and dispersal areas; • A rhino sanctuary was established in Ruma National Park; • Developed an Integrated Database System which incorporates wildlife research and various human-wildlife conflict mitigation strategies. • Acquired and installed assorted anti-poaching security equipment; constructed and operationalised a wildlife forensic and genetics laboratory to support wildlife crime prosecution thus reducing poaching of rhinos and elephants poaching by 80%. • Maintained 1,600km of electric fences; • Maintained 2,500km and rehabilitated 1,070km of roads in the wildlife protected areas thus reducing incidences of human-wildlife conflict by 50% and

Emerging Issues

The emerging issues affecting the State Department for Wildlife include;

- 1) **Digital Marketing:** The adoption of ICT has positively influenced dynamics in the sector hence the need for tourism players to embrace technology in marketing and booking.
- 2) **Multi-generational Travel and Market Segmentation Models:** Tourists needs have changed across generations and this necessitates designing products that suits each group.
- 3) **Experiential Tourism:** Today's traveller wants experiential travel and to interact with the destination through cuisine, culture among others rather than hotel-only offering.
- 4) **Sophistication in poaching, smuggling and trafficking**
- 5) **Devolution:** The establishment of devolved governance structures calls for collaboration in tourism development between the two levels of government to ensure sustainability of tourism products.
- 6) Technology advancement –people watching real time animals in our parks from their computers. It will kill visitation to parks.
- 7) Invintril fertilization to overcome species extinction.
- 8) Increased human wildlife conflict arising from escalating need for agricultural land and human settlements.
- 9) Coordination of inter-Government (National & County) dispute in some counties on natural resources management in the devolved framework.

Challenges

Climate change: Effects of climate change, which adversely affected ecological integrity, especially in the more arid areas such as the Tsavo, the area is among those that suffered a serious water shortage resulting in loss of pasture for herbivores. Invasive plant species also posed a remarkable challenge to the integrity of the various ecosystems across the country.

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- i. **Security/Terrorism:** Kenya experienced major terrorism attacks and acts of violence over the last five years resulting in travel advisories imposed by key source markets leading to reduction in the international arrivals.
- ii. **Negative Publicity:** The acts of violence and terrorism received significant coverage in both local and international media. This coverage exacerbated the negative publicity on Kenya thereby deterring interest in the destination from both tourist and tourism services suppliers.
- iii. **Incidences of Poaching:** The rise in demand for wildlife products in the international market has led to a resurgence of elephant and rhino poaching. Escalating incidences of poaching and smuggling and/or trafficking of their trophies like ivory and rhino horn has led to loss of wildlife in their natural habitat. An increase in poaching is deemed proportionate to tourist security and affects the tourist's interest in the destination.
- iv. **Drought** – Frequency of drought occurrence has increased in Kenya and during these periods the country experiences wild fires in forests especially Mt. Kenya, Aberdares, and Chyulu. Wildlife tends to move in search of water and vegetation during periods of drought leading to increased incidences of human-wildlife conflicts (HWC).
- v. There exists inadequate knowledge and investment in the control of invasive species especially in protected areas and hence the need to develop a national strategy on invasive species control in protected and non-protected areas.
- vi. Rise in human population especially around conservation area, increase in number of primates and encroachment of wildlife corridors and dispersal areas has led to competition of resources, escalating incidences human-wildlife conflicts and victims as well as inadequate venom for treatments.
- vii. Lack of incentive to embrace wildlife as an economic land use: Although forests are considered free public goods, it is imperative that the public sector provides an enabling environment and incentives for the private sector to invest in sustainable wildlife.
- viii. Climate change and variability enhance from emerging issues

Recommendation

In order to achieve the objectives of the State Department, the following interventions are recommended:

i. Policy and legislative framework:

The sub sector will continue to develop, review the policy and legal/ institutional frameworks, to enhance delivery of services in the sub-Sector.

ii. Timely release of funds (GoK/Donor):

Delayed and unpredictable release of funds has affected the implementation of programmes and planned activities.

There is need to enter into favourable terms with the development partners who are compatible for faster implementation of projects and also the need to put in place mechanism for timely release and utilization of donor funds.

iii. Resource mobilization

The State Department relies heavily on Government funding to achieve its objectives. Currently the funding level is less than 50% of the total requirements. This has impacted negatively in delivery of services in key specialized departments and agencies. This calls for resource mobilization strategies and partnering with donors, public and private partnerships in order to implement fully ITS mandate. This therefore requires increased funding from the government to improve service delivery.

iv. Capacity Building

The departments and agencies within the sub sector have inadequate capacity leading to lower productivity and inefficient service delivery. Generally, the average age of technical employees within the sub sector is above 50 years. This leads to the problem of succession planning, and institutional

memories. There is need to build capacity in the sub sector to enable the sub sector discharge its mandate effectively.

v. Poaching and terrorism

Given the linkage between current poaching menace and funding of terrorism activities there is need to strengthen the ranger force to cope with these emerging challenges.

vi. Promotion of nature based enterprises:

This includes domestication of wild animals and bee keeping. These activities will improve the livelihoods of people living adjacent to protected areas thereby conserving them. Strategies to address resource benefit sharing need to be developed and implemented.

vii. Prudent utilization of resources in the sub sector

There are many players in the sub sector, that are currently duplicating resources and efforts thus missing opportunities to tap on synergy. There is need to co-ordinate roles and activities in the sub sector for harmonization of efforts and optimal use of available resources. There should be proper monitoring and evaluation of activities and linking them to the budget cycle coordination and governance mechanisms need to be explored further.

STATE DEPARTMENT FOR WILDLIFE
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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *State Department for Wildlife* is responsible for the preparation and presentation of the State Department's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the State Department; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *State Department for Wildlife* accepts responsibility for the State Department's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Accounting Officer is of the opinion that the *State Department for Wildlife* financial statements give a true and fair view of the state of entity's transactions during the nine months ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department for Wildlife* further confirms the completeness of the accounting records maintained for the *State Department for Wildlife*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The *State Department for Wildlife* financial statements were approved and signed by the Accounting Officer on 4/3/ 2020.



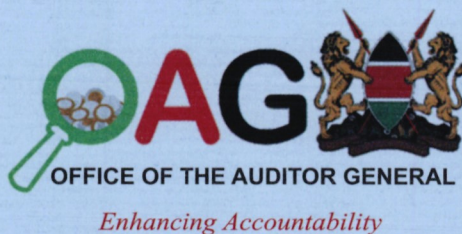
Prof. Fred H.K. Segor, CBS
Principal Secretary



CPA Tom M. Odundo
Assistant Accountant General
ICPAK Number 5430

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WILDLIFE FOR THE NINE (9) MONTHS' PERIOD ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Wildlife set out on pages 29 to 48, which comprise the statement of assets and liabilities as at 30 June, 2019 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the nine (9) months period ended 30 June, 2019, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 the State Department for Wildlife as at 30 June, 2019, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Undisclosed Prior Year Comparative Figures

The State Department for Natural Resources was reorganized in June, 2018 under Executive Order No.1 of 2018 creating the then Ministry of Tourism and Wildlife which lasted for three (3) months' ending 30 September, 2018. The Ministry was further reorganized through Executive Order No.1 of 2018 (revised) to the current State Department for Tourism and State Department for Wildlife with separate votes.

However, no formal separation was done to reflect what assets belongs to each Department in the two reorganizations. The State Department for Wildlife submitted accounts for nine (9) months'.

In view of the foregoing, the accuracy, completeness and presentation of the financial statements as at 30 June, 2019 could not be ascertained.

2. Variances Between the Financial Statements and Integrated Financial Management Information System (IFMIS) Generated Financial Statements

Comparison between the financial statements and the IFMIS generated financial statements indicate the following unexplained and unreconciled variances.

Item	Figure as per Financial Statements Kshs.	Figure in the IFMIS Financial Statements Kshs.	Variance Kshs.
Accounts Payable-deposits	1,179,565	2,118,934,024	(2,117,754,459)
Accounts Receivable	1,172,780	596,510	904,836
Bank Balances	2,606,407	267,944	2,338,463
Cash Balances	1,482	2,120,670,674	(2,120,669,192)
Net Financial Assets	2,601,104	21,215,235,128	(21,212,634,024)

Consequently, it has not been possible to confirm the accuracy of the financial statements for the nine (9) months' period ended 30 June, 2019.

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

Emphasis of Matter

Unconfirmed Value of Assets

Annex 2 to the financial statements, reflects the summary of fixed assets with a balance of Kshs.23,202,874 as at 30 June, 2019. However, accurate data for the assets was not availed for audit verification since after the re-organization of the Ministry of Environment and Natural Resources to create two separate entities (Ministry for Environment and State Department for Natural Resources) the vesting of the assets to the two entities remains outstanding. The State Department for Natural Resources was in 2018 further re-organized creating the Ministry of Tourism and Wildlife and again to the current State Department for Tourism and State Department for Wildlife which are two separate reporting entities with different votes.

In the circumstances, it has not been possible to reliably confirm the value of the assets relating to the State Department for Wildlife.

Key Audit Matters

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

Other Matter

1. Pending Bills

Note 13.3 to the financial statements reflects pending bills totalling Kshs.1,179,565 which were not settled during the year under review but were instead carried forward to 2019/20. Management has not provided reasons for non-payment of the pending bills. Failure to settle bills in the year in which they relate adversely affects the implementation of the subsequent year's budgeted programmes as the pending bills form a first charge to that year's budget provision.

2. Non-Submission of Financial Statements for Wildlife Clubs of Kenya

Under the background information on page 5 of the financial statements, Management has indicated that the Wildlife Clubs of Kenya was formed in 1968 as a charitable, Non-Governmental Organization.

Further, Annex 3 to the financial statements lists the Wildlife Clubs of Kenya as one of the entities under the State Department for Wildlife. Available information indicates that the Clubs received over 60% of its budget funding from the State Department for Wildlife from both recurrent and development votes. However, the Clubs has not submitted any financial statements to the Auditor-General for audit, despite receiving public funds amounting to Kshs.49,000,000 in 2018/2019 financial year and an undetermined amount paid in the previous years since 1968 when it was formed.

In addition, information available indicate that the financial statements for 2016/2017, 2017/2018 and 2018/2019 were audited by a private auditor not appointed by the Auditor-General as provided in Section 23 of Public Audit Act, 2015.

Consequently, Management was in breach of the law.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the entity's financial reporting process, reviewing the effectiveness of how the entity 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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Management's use of the sustainability of services, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

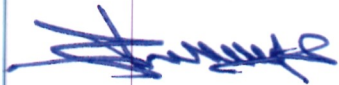
12 January, 2021

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019	2017/2018
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	3,093,470,800	0
Other Revenues	2	0	0
TOTAL RECEIPTS		3,093,470,800	0
PAYMENTS			
Compensation of Employees	3	75,628,611	0
Use of goods and services	4	525,206,910	0
Transfers to Other Government Units	5	2,466,831,301	0
Acquisition of Assets	6	23,202,874	0
TOTAL PAYMENTS		3,090,869,696	0
SURPLUS/DEFICIT		2,601,104	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 4/3/ 2020 and signed by:



Prof. Fred H.K. Segor, CBS
Principal Secretary



CPA CPA Tom M. Odundo
Assistant Accountant General
ICPAK Number 5430

STATE DEPARTMENT FOR WILDLIFE
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019	2017/2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	2,606,407	0
Cash Balances	7B	1,482	0
Total Cash and cash equivalent		2,607,889	0
Accounts receivables – Outstanding Imprests and clearance accounts	8	1,172,780	0
TOTAL FINANCIAL ASSETS		3,780,669	0
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	1,179,565	0
NET FINANCIAL ASSETS		2,601,104	0
REPRESENTED BY			
Fund balance b/fwd	10	0	0
Prior year adjustment	11	0	0
Surplus/Deficit for the year		2,601,104	0
NET FINANCIAL POSITION		2,601,104	0
			-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 4/3/ 2020 and signed by:



Prof. Fred H.K. Segor, CBS
Principal Secretary



CPA Tom M. Odundo
Assistant Accountant General
ICPAK Number 5430

STATE DEPARTMENT FOR WILDLIFE
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VII. STATEMENT OF CASH FLOWS

		2018/2019	2017/2018
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	3,093,470,800	0
Other Revenues		0	0
		3,093,470,800	0
Payments for operating expenses			0
Compensation of Employees	3	75,628,611	0
Use of goods and services	4	525,206,910	0
Transfer to Other Government Units	5	2,466,831,301	0
		3,067,666,821	0
Adjusted for:			
Changes in receivables		(1,172,780)	0
Changes in payables		1,179,565	0
Adjustments during the year		0	0
		0	0
Net cash flow from operating activities		25,810,763	0
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(23,202,874)	0
Net cash flows from Investing Activities		(23,202,874)	0
CASHFLOW FROM BORROWING ACTIVITIES		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		2,607,889	0
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year	7A & B	2,607,889	0

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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Capital Grants from Foreign Governments	114,984,000	0	114,984,000	114,984,000	0	0%
Exchequer releases	3,143,016,920	0	3,143,016,920	3,093,470,800	49,546,120	100%
Other Receipts from Administrative fees and charges	4,070,499,200	0	4,070,499,200	4,070,499,200	0	100%
TOTAL RECEIPTS	7,328,500,120	0	7,328,500,120	7,278,954,000	49,546,120	99%
PAYMENTS						
Compensation of Employees	105,399,126	0	105,399,126	75,628,611	29,770,515	72%
Use of goods and services	547,469,114	0	547,469,114	525,206,910	22,262,204	96%
Transfers to Other Government Units	6,652,314,502	0	6,652,314,502	6,652,314,501	1	100%
Acquisition of Assets	23,317,378	0	23,317,378	23,202,874	114,504	100%
TOTAL PAYMENTS	7,328,500,120	0	7,328,750,051	7,276,352,896	52,147,224	99%
Surplus/ Deficit	0	0	0	2,601,104	(2,601,104)	

The actual amount of transfer to other government Units of Ksh. 6,652,314,501.00 includes budgeted Appropriation in Aid (A.I.A) amount of Ksh. 4,185,483,200.00 which was collected and utilized at Kenya Wildlife Services.

The entity financial statements were approved on 4/3/ 2020 and signed by:



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Principal Secretary



CPA Tom M. Odundo
Assistant Accountant General
ICPAK Number 5430

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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Capital Grants from Foreign Governments	0	0	0	0	0	0
Exchequer releases	2,269,766,920	0	2,269,766,920	2,220,220,800	49,546,120	98%
Other Receipts from Administrative fees and charges	4,070,499,200	0	4,070,499,200	4,070,499,200	0	100%
TOTAL RECEIPTS	6,340,266,120	0	6,340,266,120	6,290,720,000	49,546,120	99%
PAYMENTS						
Compensation of Employees	105,399,126	0	105,399,126	75,628,611	29,772,515	72%
Use of goods and services	547,469,114	0	547,469,114	525,206,910	22,262,204	96%
Transfers to Other Government Units	5,671,330,502	0	5,671,330,502	5,671,330,501	1	100%
Acquisition of Assets	16,067,378	0	16,067,378	16,029,750	37,628	100%
TOTAL PAYMENTS	6,340,266,120	0	6,340,266,120	6,288,195,772	52,070,348	99%
Surplus/Deficit	0	0	0	2,524,228	(2,524,228)	

The actual amount of transfer to other government Units of Ksh. 5,671,330,501.00 includes budgeted Appropriation in Aid (A.I.A) amount of Ksh. 4,070,499,200 which was collected and utilized at Kenya Wildlife Services

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STATE DEPARTMENT FOR WILDLIFE
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X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Capital Grants from Foreign Governments	114,984,000	0	114,984,000	114,984,000	0	100%
Exchequer releases	873,250,000	0	873,250,000	873,250,000	0	100%
Other Receipts from Administrative fees and charges	0	0	0	0	0	0%
TOTAL RECEIPTS	988,234,000	0	988,234,000	988,234,000	0	100%
PAYMENTS						
Compensation of Employees	0	0	0	0	0	0%
Use of goods and services	0	0	0	0	0	0%
Transfers to Other Government Units	980,984,000	0	980,984,000	980,984,000	0	100%
Acquisition of Assets	7,250,000	0	7,250,000	7,173,124	76,876	99%
TOTAL PAYMENTS	988,234,000	0	988,234,000	988,157,124	115,060,876	100%
Surplus/Deficit	0	0	0	76,876	(76,876)	

The actual amount of transfer to Other Government Units of Ksh. 980,984,000.00 includes budgeted Appropriation in Aid (A.I.A) amount of Ksh. 114,984,000.00 which was collected and utilized at Kenya Wildlife Services

The entity financial statements were approved on 4/3/ 2020 and signed by:



Prof. Fred H.K. Segor, CBS
Principal Secretary



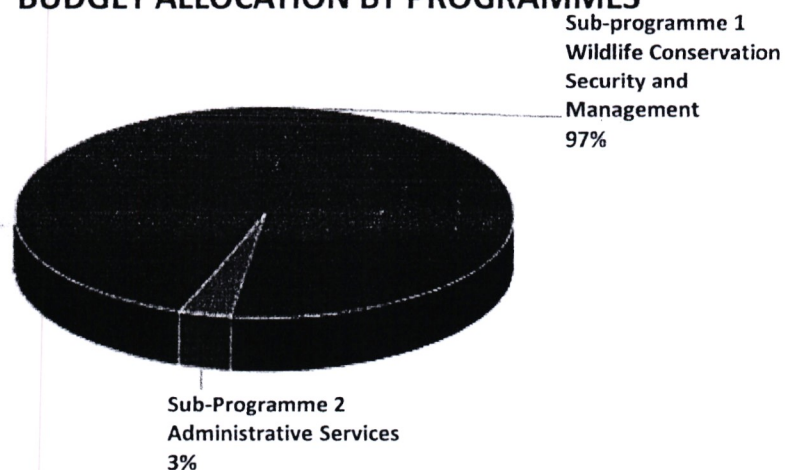
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STATE DEPARTMENT FOR WILDLIFE
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme – Wildlife Conservation			7,464,434,937	3,090,869,696	4,373,565,241
Sub-programme 1 Wildlife Conservation Security and Management			7,215,608,483	2,897,073,679	4,318,534,804
Sub-Programme 2 Administrative Services			248,826,454	193,796,017	55,030,437
TOTAL			7,464,434,937	3,090,869,696	4,373,565,241

BUDGET ALLOCATION BY PROGRAMMES



XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the *State Department for Wildlife*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Transfers from the Exchequer

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

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External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the nine months ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

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

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

5. 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 receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs NIL compared to Kshs NIL in prior period as indicated on note 7.

There were no other restrictions on cash during the year.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

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12. Comparative Figures

There are no comparative figures for the State Department for Wildlife for the financial year 2017/2018 as this was a new State Department created in September 2018 under Executive Order No. 1 of June 2018 (Revised), and the financial statements for the year 2018/2019 are for a period of nine months.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the nine months ended 30th June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 11 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

2017/2018		
Kshs		
Total Exchequer Releases for quarter 1	-	-
Total Exchequer Releases for quarter 2	70,972,000	
Total Exchequer Releases for quarter 3	1,425,828,600	
Total Exchequer Releases for quarter 4	1,596,670,200	
Total	3,093,470,800	-

The total budgeted exchequer for Recurrent was Kshs. 2,269,766,920.00 of which Kshs. 2,220,800.00 was received during the year.

The total budgeted exchequer for Development was Kshs. 873,250,000.00 of which 100% was received during the year.

The total budgeted exchequers for the year was Kshs. 3,143,016,920.00

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2 OTHER REVENUES

Description	2018/2019	2017/2018
	Kshs	Kshs
Receipts from Administrative Fees and Charges	0	0
Total	0	0

The budgeted Appropriation in Aid (A.I.A) amount of Ksh. 4,185,485,200.00 was collected and utilized at Kenya Wildlife Services

3 COMPENSATION OF EMPLOYEES

Description	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	45,772,023	0
Basic wages of temporary employees	8,018,875	0
Personal allowances paid as part of salary	21,837,712	0
TOTAL	75,628,611	0

4 USE OF GOODS AND SERVICES

Description	2018/2019	2017/2018
	Kshs	Kshs
Communication, supplies and services	4,417,131	0
Domestic travel and subsistence	21,606,22	0
Foreign travel and subsistence	8,583,868	0
Printing, advertising and information supplies & services	2,099,846	0
Rentals of produced assets	40,102,789	0
Training expenses	11,480,507	0
Hospitality supplies and services	9,817,044	0
Insurance costs	50,000	0
Specialised materials and services	1,283,814	0
Office and general supplies and services	2,778,656	0
Fuel Oil and Lubricants	9,440,993	0
Other operating expenses	411,102,974	0
Routine maintenance – vehicles and other transport equipment	1,853,844	0
Routine maintenance – other assets	588,821	0
TOTAL	525,206,910	0

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5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	2,466,831,301	0
TOTAL	2,466,831,301	0

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

Description	Recurrent	Development	2018/2019	2017/2018
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
Kenya Wildlife Service	1,571,831,301	846,000,000	2,417,831,301	0
Wildlife Clubs of Kenya	29,000,000	20,000,000	49,000,000	0
TOTAL	1,600,831,301	866,000,000	2,466,831,301	0

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this Financial Statements

6 ACQUISITION OF ASSETS

Description	2018/2019	2017/2018
	Kshs	Kshs
Refurbishment of Buildings	7,173,124	0
Overhaul of Vehicles and Other Transport Equipment	1,057,401	0
Purchase of Furniture and Institutional Equipment	1,584,700	0
Purchase of Office Furniture and General Equipment	12,887,650	0
Purchase of Specialized Plant, Equipment and Machinery	500,000	0
Sub-Total	23,202,874	0
Financial Assets	0	0
Sub-total	0	0
Total	23,202,874	0

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7A: Bank Accounts

Name of Bank Account No. and Currency	Unit of Account Currency	Classification Development or Deposit	Year	2018/2019	2017/2018 Kshs
State Department for Wildlife, A/c No. 1000384735, Ksh	Kshs	Recurrent	1	2,469,611	0
State Department for Wildlife, A/c No. 1000384735, Ksh	Kshs	Recurrent**	1	59,920	0
State Department for Wildlife, A/c No. 1000384743, Ksh	Kshs	Development	1	76,876	0
State Department for Wildlife, A/c No. 1000384751, Ksh	Kshs	Deposits	1	0	0
Total	Kshs			2,606,407	0

*** The amount of Kshs.59,920.00 represent the payments in Cashbook not yet recorded in bank statement as per the Bank Reconciliation items.*

7B: CASH IN HAND

	2018/2019 Kshs	2017/2018 Kshs
Cash in Hand – Held in domestic currency	1,482	0
Cash in Hand – Held in foreign currency	0	0
Total	1,482	0

Cash in hand also be analysed as follows:

	2018/2019 Kshs	2017/2018 Kshs
Headquarters - NSSF Building Block A, Cash Office	1,482	0
Total	1,482	0

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8: ACCOUNTS RECEIVABLE

Description	2018/2019	2017/2018
	Kshs	Kshs
Salary advances	58,380	0
Government Imprests	1,114,400	0
TOTAL	1,172,780	0

A breakdown of the outstanding imprest and salary advance is provided here below

Outstanding Salary advance

Name of Officer	Date Salary Advance Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
1. Jane Kageha Kibigo	25-Jan-19	58,380	0	58,380
TOTAL		58,380	0	58,380

Outstanding Imprests

Name of Officer	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
1. John Francis Longole Olinga	8-Mar-19	63,000	0	63,000
2. Isaiah Muhanji Shabaya	2-May-19	288,000	0	288,000
3. John Gicaci Giturwa	29-Jun-19	594,000	0	594,000
4. Dr. Peter Mwangi Mbogo	28-Nov-18	81,200	0	81,200
5. Dr. Peter Mwangi Mbogo	30-Jan-19	88,200	0	88,200
TOTAL		1,114,400	0	1,114,400

9. ACCOUNTS PAYABLE

Description	2018/2019	2017/2018
	Kshs	Kshs
Other Liabilities	150,190	0
Deposits	0	0
Third Party Payments	1,029,375	0
TOTAL	1,179,565	0

STATE DEPARTMENT FOR WILDLIFE
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10. FUND BALANCE BROUGHT FORWARD

Description	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Receivables - Outstanding Imprests	0	0
Payables - Deposits	0	0
TOTAL	0	0

11. PRIOR YEAR ADJUSTMENTS

Description of the error	2018/2019	2017/2018
	Kshs	Kshs
Adjustments on bank account balances	0	0
Adjustments on cash in hand	0	0
Adjustments on payables	0	0
Adjustments on receivables	0	0
Others (specify)	0	0
TOTAL	0	0

12. RELATED PARTY DISCLOSURES

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

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

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

STATE DEPARTMENT FOR WILDLIFE
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Related party transactions:

	2018/2019	2017/2018
	Kshs	Kshs
Key Management compensation	-	-
Transfers to State Department for Environment (for Taskforce on Forest Management and Logging activities)	-	-
Transfers to other State Corporations and Semi-Autonomous Government Agencies	-	-
Transfers to Government Development Projects	-	-
Transfers to Counties	-	-
Transfers from other Ministries Departments and Agencies	-	-
Transfers from Counties	-	-

13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE

	Balance b/f FY 2017/2018	Additions for the period	2018/2019	2017/2018
Description	Kshs	Kshs	Kshs	Kshs
TOTAL	0	0	0	0

There were no Accounts payables during the Financial Year 2018/2019

13.2: PENDING STAFF PAYABLES

	Balance b/f FY 2017/2018	Additions for the period	2018/2019	2017/2018
Description	Kshs	Kshs	Kshs	Kshs
TOTAL	0	0	0	0

There were no Staff payables during the Financial Year 2018/2019

13.3: OTHER PENDING PAYABLES (See Annex 1)

	Balance b/f FY 2017/2018	Additions for the period	2018/2019	2017/2018
Description	Kshs	Kshs	Kshs	Kshs
Various	0	1,179,564.60	1,179,564.60	
TOTAL	0	1,179,564.60	1,179,564.60	0

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14. PROGRESS OF THE ONGOING HWC COMPENSATION CLAIMS EXAMINATION

The Ministerial Wildlife Conservation and Compensation Committee (MWCCC) is finalizing the examination of all the 13,214 HWC compensation claims for the period covering 2014 to June 2017, as considered and submitted by the defunct County Wildlife Conservation and Compensation Committees (CWCCC), as tabulated below:-

CONFLICT TYPE	TOTAL CLAIMS	APPROVED CLAIMS		DEFERRED CLAIMS*		REJECTED CLAIMS	CLAIM PENDING EXAMINATION	
		No.	KSh (M)	No.	KSh (M)		No.	KSh (M)
Human death	452	163	800	119	595	170	0	0
Human injury	4,555	1,711	549	1,966	948	878	0	0
Crop damage	5,063	1,726	149	1,813	256	1,524	0	0
Livestock predation	3,108	0	0	0	0	0	3,108	873
Property destruction	36	0	0	0	0	0	36	4
TOTALS	13,214	3,600	1,499	3,898	1,799	2,572	3,144	877

**Potential liability after re-submission*

This has resulted into to the following liability.

- i. Approved claims **KSh.1.499 Billion**
2. Deferred claims **KSh.1.799 Billion**
3. Yet to be examined claims **KSh.877 Million**

15. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status:	Timeframe:
Paragraph 316.1	Note 5 to the financial statements reports a breakdown from self-reporting entities of Kshs.6,475,880,054 while statement of receipts and payments reports a balance of Kshs.6,478,832,768 hence resulting in an unexplained variance of Kshs.2,952,714. No explanation has been provided for the anomaly.	It is true that Note No. 5 to the financial statements that reports a breakdown from self-reporting entities had a difference of Ksh.2, 952,714.00, a difference that was an omission in the notes to the financial statements.	HAU	Resolved	
Paragraph 316.2	Comparative Figures	It is true that no comparative figures given for the financial period 2015/2016 .We had no comparative figures for 2015/2016	HAU	Resolved	
Paragraph 319	Unbudgeted Expenditures The State Department of Natural Resources did not include the estimates on wildlife compensation in Vote R1106 revised recurrent expenditure estimates for the year 2016/2017.	An amount of Ksh.230 million was transferred to KWS for Human Wildlife compensation claims.A compensation budget item has since been included in the budget estimates.	Finance	Resolved	



Prof. Fred H.K. Segor, CBS
Principal Secretary



CPA Tom M. Odondo
Assistant Accountant General
ICPAK Number 5430

16. Kindly note that the numbering indicated in the financial statements and the notes indicated in the IFMIS Report provided for audit are not matching because:-

- (i) The correct templates are adopted, the financial statements are well formatted and aligned
- (ii) The financial line items including the respective notes that are not applicable in the template are removed/deleted
- (iii) The numbering in the revised templates has also been re-aligned

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019

ANNEX 1 - ANALYSIS OF OTHER PENDING PAYABLES

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Description	Original Amount	Debit	Amount Paid	Balance	Comments
		a	b	c	d=a-c	
Amounts due to National Govt Entities						
1. Ministry of Tourism	Salary advance recoveries for advances Issued by Ministry of tourism	104,610.40		-	104,610.40	Amount not Remitted
2. PS Treasury	3% commission earned not paid from Oct-2018 to Jun-2019	24,187.05		-	24,187.05	Amount not Remitted
3. PS SDNR	Cash received for outstanding imprest issued by state Department for Natural resources	231,492.00		-	231,492.00	Amount not Remitted
4. PS Treasury	closing Cash book balance c/f for state Department for Natural resources received in the Financial year	221,613.00		-	221,613.00	Amount was swipped by Treasury during 2019/20 Finanacial Year
	Sub-Total	581,902.45		-	581,902.45	
Amounts due to County Govt Entities						
	Sub-Total	-		-	-	
Amounts due to Third Parties						
5. KFS Pension	Pension recoveries for October 2018 to January 2019	3,892.15		-	3,892.15	Amount not Remitted
6. MOW Welfare		15,700.00		-	15,700.00	
7. MFA SWA		1,800.00		-	1,800.00	
8. KCB LTD	Returned Mortgage deductions by KCB LTD	576,270.00		-	576,270.00	Recived as Rd cheque but was not paid to KCB Ltd
	Sub-Total	597,662.15		-	597,662.15	
Others (specify)						
	Sub-Total	-		-	-	
	Grand Total	1,179,564.60		-	1,179,564.60	

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the nine months ended June 30th, 2019

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost B/F (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year
Refurbishment of Buildings	0	7,173,124	0	7,173,124
Construction and Civil Works	0	0	0	0
Overhaul of Vehicles and Other Transport Equipment	0	1,057,401	0	1,057,401
Purchase of Household Furniture and Institutional Equipment	0	1,584,700	0	1,584,700
Purchase of Office Furniture and General Equipment	0	12,887,650	0	12,887,650
Purchase of Specialised Plant, Equipment and Machinery	0	500,000	0	500,000
Total	0	23,202,874	0	23,202,874

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 6 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

ANNEX 3 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE ENTITY STATE DEPARTMENT FOR WILDLIFE

Ref	SC, SAGA or Public Fund Name	Branch/Location	Assets	Liabilities	Inter- entity reconciliations done? (yes/no)
1	Kenya Wildlife Service			2,417,831,301	Yes
2	Wildlife Clubs of Kenya			49,000,000	Yes
	TOTAL			2,466,831,301	

ANNEX 4- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

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



Trial Balance

Entity: 1203-1203_State Department for Wildlife

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
2110100 Basic Salaries - Permanent Employees	45,772,023.35	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	8,018,875.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	21,837,712.25	0.00	0.00	0.00
2110000 Wages and Salary Contributions	75,628,610.60	0.00	0.00	0.00
2210200 Communication, Supplies and Services	4,417,131.35	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	21,606,621.50	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	8,583,868.25	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	2,099,846.20	0.00	0.00	0.00
2210600 Rentals of Produced Assets	40,102,789.20	0.00	0.00	0.00
2210700 Training Expenses	11,480,507.30	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	9,817,044.05	0.00	0.00	0.00
2210900 Insurance Costs	50,000.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	1,283,813.80	0.00	0.00	0.00
2211100 Office and General Supplies and Services	2,778,655.90	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	9,440,993.00	0.00	0.00	0.00
2211300 Other Operating Expenses	411,102,973.60	0.00	0.00	0.00
2210000 Goods and Services	522,764,244.15	0.00	0.00	0.00
2220100 Routine Maintenance - Vehicles	1,853,844.40	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	588,821.20	0.00	0.00	0.00
2220000 Routine Maintenance	2,442,665.60	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	1,600,831,301.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	866,000,000.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	2,466,831,301.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	7,173,124.15	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,057,400.80	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	1,584,700.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	12,887,649.50	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	500,000.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	23,202,874.45	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	267,944.20	0.00	0.00	0.00
6530000 Recurrent Bank Accounts	267,944.20	0.00	0.00	0.00
6580100 Cash in Hand	2,931,081,870.20	810,411,196.45	0.00	0.00
6580000 Cash in Hand	2,931,081,870.20	810,411,196.45	0.00	0.00
6710100 Debtors & Advances - Employees	58,380.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	58,380.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	576,270.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	576,270.00	0.00	0.00
6760100 Imprests	1,114,400.00	0.00	0.00	0.00
6760000 Government Imprests	1,114,400.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
r				
7310100 General Deposits Items	1,935,600.80	0.00	0.00	0.00
7310000 Deposits	1,935,600.80	0.00	0.00	0.00
7320100 Salary Deductions	0.00	150,189.60	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	150,189.60	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	37,500.00	0.00	0.00
7399900	0.00	2,120,681,934.95	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	2,120,719,434.95	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	3,093,470,800.00	0.00	0.00
9910000 Provisions	0.00	3,093,470,800.00	0.00	0.00
Total	5,214,916,694.55	5,214,916,694.55	5,214,916,694.55	5,214,916,694.55

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,093,470,800.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		3,093,470,800.00	0.00
PAYMENTS			
Compensation of Employees	12	75,628,610.60	0.00
Use of goods and Services	13	525,206,909.75	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,466,831,301.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	23,202,874.45	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		3,090,869,695.80	0.00
SURPLUS/DEFICIT		2,601,104.20	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Statement of Financial Position**

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	267,944.20	0.00
Cash Balances	22B	2,120,670,673.75	0.00
Total Cash And Cash Equivalents		2,120,938,617.95	0.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	596,510.00	0.00
TOTAL FINANCIAL ASSETS		2,121,535,127.95	0.00
Financial Liabilities			
Accounts Payables - Deposits	24	2,118,934,023.75	0.00
NET FINANCIAL ASSETS		2,601,104.20	0.00
REPRESENTED BY			
Fund Balance b/fwd	25	0.00	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		2,601,104.20	0.00
NET FINANCIAL POSITION		2,601,104.20	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,093,470,800.00	0.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	75,628,610.60	0.00
Use of goods and Services	13	525,206,909.75	0.00
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	2,466,831,301.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		2,118,337,513.75	0.00
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	2,144,141,492.40	0.00
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	23,202,874.45	0.00
Net Cash Flow From Investing Activities	B	(23,202,874.45)	0.00
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	2,120,938,617.95	0.00
Cash and Cash Equivalent at BEGINNING of The Year		0.00	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	2,120,938,617.95	0.00

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	3,093,470,800.00	0.00
TOTAL		3,093,470,800.00	0.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council's Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council's Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	45,772,023.35	0.00
Basic Wages - Temporary Employees	2110200	8,018,875.00	0.00
Personal Allowances paid as part of Salary	2110300	21,837,712.25	0.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		75,628,610.60	0.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	4,417,131.35	0.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	21,606,621.50	0.00
Foreign Travel and Subsistence, and other transportation costs	2210400	8,583,868.25	0.00
Printing , Advertising and Information Supplies and Services	2210500	2,099,846.20	0.00
Rentals of Produced Assets	2210600	40,102,789.20	0.00
Training Expenses	2210700	11,480,507.30	0.00
Hospitality Supplies and Servi	2210800	9,817,044.05	0.00
Insurance Costs	2210900	50,000.00	0.00
Specialised Materials and Supp	2211000	1,283,813.80	0.00
Office and General Supplies and Services	2211100	2,778,655.90	0.00
Fuel Oil and Lubricants	2211200	9,440,993.00	0.00
Other Operating Expenses	2211300	411,102,973.60	0.00
Routine Maintenance - Vehicles	2220100	1,853,844.40	0.00
Routine Maintenance - Other Assets	2220200	588,821.20	0.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		525,206,909.75	0.00

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	1,600,831,301.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	866,000,000.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		2,466,831,301.00	0.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
Purchase of Buildings	3110100	Kshs	Kshs
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	7,173,124.15	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	1,057,400.80	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	1,584,700.00	0.00
Purchase of Office Furniture and General Equipment	3111000	12,887,649.50	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	500,000.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		23,202,874.45	0.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	267,944.20	0.00
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		267,944.20	0.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	2,120,670,673.75	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		2,120,670,673.75	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	58,380.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	576,270.00	0.00
Government Imprests	6760000	1,114,400.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		1,749,050.00	0.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	150,189.60	0.00
Deposits	7310000	(1,935,600.80)	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	2,120,719,434.95	0.00
TOTAL		2,118,934,023.75	0.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	0.00	0.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	0.00	0.00
Opening Balance - Deposits	24	0.00	0.00
TOTAL		0.00	0.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00



Statement of Budget Execution
 Entity 1203-1203 State Department for Wildlife
 Current Period: OCT-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	57,492,000.00	57,492,000.00	0.00	57,492,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	3,093,470,800.00	(3,093,470,800.00)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	2,396,565,700.00	2,396,565,700.00	0.00	2,396,565,700.00	0.00%
Total		0.00	0.00	2,454,057,700.00	2,454,057,700.00	3,093,470,800.00	(639,413,100.00)	126.06%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	129,875,482.00	129,875,482.00	75,628,610.60	54,246,871.40	58.23%
Use of goods and Services	13	0.00	0.00	273,734,557.00	273,734,557.00	525,206,909.75	(251,472,352.75)	191.87%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	3,701,973,351.00	3,701,973,351.00	2,466,831,301.00	1,235,142,050.00	66.64%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	17,481,389.00	17,481,389.00	23,202,874.45	(5,721,485.45)	132.73%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	4,123,064,779.00	4,123,064,779.00	3,090,869,695.80	1,032,195,083.20	74.97%



Statement of Budget Execution

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Recurrent Expenditure

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	2,220,220,800.00	(2,220,220,800.00)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	2,396,565,700.00	2,396,565,700.00	2,220,220,800.00	2,396,565,700.00	0.00%
PAYMENTS				2,396,565,700.00	2,396,565,700.00	2,220,220,800.00	176,344,900.00	92.64%
Compensation of Employees	12	0.00	0.00	129,875,482.00	129,875,482.00	75,628,610.60	54,246,871.40	58.23%
Use of goods and Services	13	0.00	0.00	273,734,557.00	273,734,557.00	525,206,909.75	(251,472,352.75)	191.87%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	3,211,481,351.00	3,211,481,351.00	1,600,831,301.00	1,610,650,050.00	49.85%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	13,856,389.00	13,856,389.00	16,029,750.30	(2,173,361.30)	115.68%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	3,628,947,779.00	3,628,947,779.00	2,217,696,571.65	1,411,251,207.35	61.11%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity 1203-1203 State Department for Wildlife

Current Period OCT-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	57,492,000.00	57,492,000.00	0.00	57,492,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	873,250,000.00	(873,250,000.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	57,492,000.00	57,492,000.00	873,250,000.00	(815,758,000.00)	1518.91%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	490,492,000.00	490,492,000.00	866,000,000.00	(375,508,000.00)	176.56%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Finance Costs, including Loan Interest	19	0.00	0.00	3,625,000.00	3,625,000.00	7,173,124.15	(3,548,124.15)	197.88%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	494,117,000.00	494,117,000.00	873,173,124.15	(379,056,124.15)	176.71%



Statement of Budget Execution - Development Expenditure

Entity: 1203-1203 State Department for Wildlife

Current Period: OCT-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1203-1203_State Department for Wildlife

Period: OCT-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
1019000000			7,464,434,937.00	3,090,869,695.80	4,373,565,241.20
	2110000	Wages and Salary Contributions	176,317,943.00	75,628,610.60	100,689,332.40
	2210000	Goods and Services	545,025,204.00	522,764,244.15	22,260,959.85
	2220000	Routine Maintenance	2,443,910.00	2,442,665.60	1,244.40
	2630000	Grants & Transfer To Other Govt. Units	6,717,330,502.00	2,466,831,301.00	4,250,499,201.00
	3110000	Acquisition of Fixed Capital Assets	23,317,378.00	23,202,874.45	114,503.55
		Grand Total	7,464,434,937.00	3,090,869,695.80	4,373,565,241.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity 1203-1203 State Department for Wildlife

Period OCT-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
1203000100			254,531,823.00	186,729,397.25	67,802,425.75
	1019000000		254,531,823.00	186,729,397.25	67,802,425.75
1203000200			463,237,002.00	427,323,148.60	35,913,853.40
	1019000000		463,237,002.00	427,323,148.60	35,913,853.40
1203000300			44,215,003.00	18,935,322.35	25,279,680.65
	1019000000		44,215,003.00	18,935,322.35	25,279,680.65
1203000400			16,870,607.00	12,877,402.45	3,993,204.55
	1019000000		16,870,607.00	12,877,402.45	3,993,204.55
1203000500			5,632,330,502.00	1,571,831,301.00	4,060,499,201.00
	1019000000		5,632,330,502.00	1,571,831,301.00	4,060,499,201.00
1203100100			150,000,000.00	150,000,000.00	0.00
	1019000000		150,000,000.00	150,000,000.00	0.00
1203100200			260,000,000.00	260,000,000.00	0.00
	1019000000		260,000,000.00	260,000,000.00	0.00
1203100300			100,000,000.00	100,000,000.00	0.00
	1019000000		100,000,000.00	100,000,000.00	0.00
1203100400			86,000,000.00	66,000,000.00	20,000,000.00
	1019000000		86,000,000.00	66,000,000.00	20,000,000.00
1203100500			20,000,000.00	20,000,000.00	0.00
	1019000000		20,000,000.00	20,000,000.00	0.00
1203100600			7,250,000.00	7,173,124.15	76,875.85
	1019000000		7,250,000.00	7,173,124.15	76,875.85
1203100700			180,000,000.00	20,000,000.00	160,000,000.00
	1019000000		180,000,000.00	20,000,000.00	160,000,000.00
1203100800			250,000,000.00	250,000,000.00	0.00
	1019000000		250,000,000.00	250,000,000.00	0.00
Grand Total			7,464,434,937.00	3,090,869,695.80	4,373,565,241.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1203-1203 State Department for Wildlife

Period: OCT-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1019000000			7,464,434,937.00	3,090,869,695.80	4,373,565,241.20
	1019010000		7,215,608,483.00	2,897,073,678.60	4,318,534,804.40
	1019030000		248,826,454.00	193,796,017.20	55,030,436.80
Grand Total			7,464,434,937.00	3,090,869,695.80	4,373,565,241.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

Recurrent Exchequer Position

2,269,766,920.00

Development Exchequer Position

873,250,000.00

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466
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Total Issues

Report of the Board of Survey on the Cash and Bank Balances of **RECURRENT -A/C No. 1000395559 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business.

The Board, consists of

Mr. Christopher Musumbu – Director of Administration - Chairman
Mr. Philip Chome – Accountant I - Secretary
Mr. Samuel Munene - SCMO1- Member

Assembled at the office of the Cashier at 10.00 hrs on the 4th of July, 2019.

And the following cash was produced:-

Notes: 5

Silver: 4

Copper: NIL

Cheques (as per details on reverse) Ksh: NIL

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

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

The Cash Book reflected the following balances as at the close of Business on 30.6.2019

Cash on Hand: Ksh. 1,482.00

Bank Balance: Ksh.2,469,610.95

The Bank Certificate of Balance showed a sum of Kshs.16,935,596.45 standing to the credit of the account on 30.06.2019.

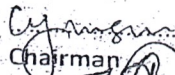
The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Christopher Musumbu

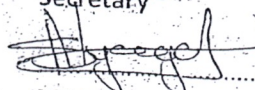
Philip Chome

Samuel Munene

Date: 04/07/2019


Chairman


Secretary


Member

Members of the Board

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENT -A/C No. 1000395648-
STATE DEPARTMENT FOR WILDLIFE as at the close of business.

The Board, consists of

Mr. Christopher Musumbu – Director of Administration - Chairman
Mr. Philip Chome – Accountant I - Secretary
Mr. Samuel Munene - Member

Assembled at the office of the Cashier at 10.00 hrs on the 4th of July, 2019.

And the following cash was produced:-

Notes: NIL

Silver: NIL

Copper: NIL

Cheques (as per details on reverse) Ksh: NIL

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

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

The Cash Book reflected the following balances as at the close of Business on 30.6.2019

Cash on Hand: Ksh:NIL

Bank Balance: Ksh.76,875.85

The Bank Certificate of Balance showed a sum of Kshs.76,875.85 standing to the credit of the account on 30.06.2019.

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

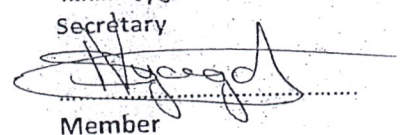
Christopher Musumbu


Chairman

Philip Chome


Secretary

Samuel Munene


Member

Date: 04/07/2019

Members of the Board

REPUBLIC OF KENYA

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT -A/C No. 1000395702 -
STATE DEPARTMENT FOR WILDLIFE as at the close of business.

The Board, consists of

Mr. Christopher Musumbu – Director of Administration - Chairman
Mr. Philip Chome – Accountant I - Secretary
Mr. Samuel Munene - SCM01 - Member

Assembled at the office of the Cashier at 10.00 hrs on the 4th of July, 2019.

And the following cash was produced:-

Notes: Kshs. NIL

Silver: Kshs. NIL

Copper: Kshs. NIL

Cheques (as per details on reverse) Ksh: NIL

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

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

The Cash Book reflected the following balances as at the close of Business on 30.6.2019

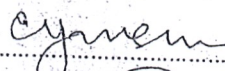
Cash on Hand: Ksh: NIL

Bank Balance: Ksh: NIL

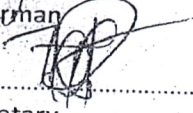
The Bank Certificate of Balance showed a sum of Kshs. 1,795,944.80 standing to the credit of the account on 30.06.2019.

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

Christopher Musumbu


Chairman

Philip Chome


Secretary

Samuel Munene


Member

Date: 04/07/2019

Members of the Board

Wahome

3rd July, 2019



CERTIFICATE OF BALANCES

Customer : 139527

STATE DEPT FOR WILDLIFE

Balance Date: 30-Jun-19

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	16,935,596.45
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	76,875.85
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	1,795,944.80
1000395761	CBK165-STATE DEPT FOR WILDLIFE	KES	0.00
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

REPUBLIC OF KENYA

F.O. 30

MINISTRY OF TOURISM AND WILDLIFE

REC- STATE DEPARTMENT OF WILDLIFE

BANK RECONCILIATION STATEMENT AS AT 30/6/2019

A/C

Kshs.

Kshs.

Balance as per bank certificate

16,935,596.45

Less

1. Payments in cashbook not yet
recorded in bank statement

14,465,986.10

2. Receipts in bank statement not
yet recorded in cashbook

0.00

14,465,986.10

Add

3. Payments in bank statement not
yet recorded in cashbook

0.00

4. Receipts in cashbook not yet
recorded in bank statement.

0.60

0.60

Balance as per the cashbook.....

2,469,610.95

I certify that I have verified the bank balance in the cashbook with the bank statement and
that the above reconciliation is correct

Prepared By:



Acct

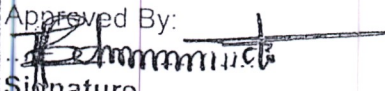
Signature

Designation

10/07/2019

Date

Approved By:



AA4

Signature

Designation

12/07/2019

Date

(All schedules are attached herewith)

413	28-Jun-19	28-Jun-19	FT1917904QL8	Outward RTGS Payment MT 102	99,890.00	0	18,351,247.90
				100001871			
				STATE DEPT FOR WILDLIFE:CBK			
				LYDIAH NIKIOTE MURUNGI			
				/REC/0100001871			
				PV1236			
414	28-Jun-19	28-Jun-19	FT1917941QQP	Outward RTGS Payment MT 102	182,700.00	0	18,168,547.90
				100001869			
				STATE DEPT FOR WILDLIFE:CBK			
				DOROTHY KATUMIKA MWERA			
				/REC/0100001869			
				IMP3680251			
415	28-Jun-19	28-Jun-19	FT19179NHDXC	Outward RTGS Payment MT 102	189,370.70	0	17,979,177.20
				100001876			
				STATE DEPT FOR WILDLIFE:CBK			
				MORAGIE AUTO AND SUPPLIES			
				/REC/0100001876			
				PV1325			
416	28-Jun-19	28-Jun-19	FT19179BWQOC	Outward RTGS Payment MT 103	379,310.35	0	17,599,866.85
				100001874			
				STATE DEPT FOR WILDLIFE:999999			
				JASNET ENTERPRISES			
				100001874			
				PV1324			
417	28-Jun-19	28-Jun-19	FT19179K7RP7	Outward RTGS Payment MT 102	664,270.40	0	16,935,596.45
				100001879			
				STATE DEPT FOR WILDLIFE:CBK			
				PENINAH NJOKI KARIUKI			
				/REC/0100001879			
				PV1342			

REPUBLIC OF KENYA
MINISTRY OF TOURISM AND WILDLIFE
REC- STATE DEPARTMENT OF WILDLIFE

F/Y 2018/2019

BANK RECONCILIATION STATEMENT AS AT 30/6/2019
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	AMOUNT	REMARKS
4-Dec-18	SWA-FOREIGN AFFAI	200.00	
4-Dec-18	SWA-FOREIGN AFFAI	200.00	
20-Dec-18	SWA-FOREIGN AFFAI	200.00	
28-Jan-19	SWA-FOREIGN AFFAI	200.00	
27-Feb-19	SWA-FOREIGN AFFAI	200.00	
29-Mar-19	SWA-FOREIGN AFFAI	200.00	
27-Feb-19	PS SDW	3,317.65	
20-Dec-18	MOW WELFARE	15,700.00	
27-Feb-19	PS SDW	39,102.35	
2-May-19	SWA-FOREIGN AFFAI	200.00	
28-May-19	SWA-FOREIGN AFFAI	200.00	
19-Jun-19	SWA-FOREIGN AFFAI	200.00	
27-Jun-19	PS TREASURY	-	2,558.00
28-Jun-19	A. KAHIHISI	4,000.00	
28-Jun-19	G. MBAKA	5,000.00	
28-Jun-19	P. KARIUKI	5,000.00	
28-Jun-19	GRACE AYISI	5,040.00	
28-Jun-19	D. KYENJE	6,000.00	
28-Jun-19	B. MMBAZU	7,480.00	
28-Jun-19	K. NJONJO	8,000.00	
28-Jun-19	V. CHERUIYOT	8,000.00	
28-Jun-19	A. ONGONGE	8,000.00	
28-Jun-19	V. KEZUBO	8,000.00	
28-Jun-19	M. WAMALWA	8,000.00	
28-Jun-19	M. OCHIENG	8,000.00	
28-Jun-19	G. MUNGAI	8,000.00	
28-Jun-19	T. MAKEWA	8,000.00	
28-Jun-19	B. MMBAZU	8,000.00	
28-Jun-19	F. BOCHABERI	8,000.00	
28-Jun-19	E. HANGAISHA	8,000.00	
28-Jun-19	A. KAKA	8,000.00	
28-Jun-19	P. NYAMBURA	9,000.00	
28-Jun-19	GRACE MBAKA	9,000.00	
28-Jun-19	H. MAINA	9,000.00	
28-Jun-19	O. BILHA	9,936.00	
28-Jun-19	P. WAHOME	10,000.00	
28-Jun-19	P. ABUYA	10,000.00	
28-Jun-19	G. ASONGO	10,000.00	
28-Jun-19	G. MBAKA	10,000.00	
28-Jun-19	J. KIMANI	10,874.90	
28-Jun-19	Y. MAGETO	11,418.50	
28-Jun-19	P. MUSOKE	11,835.40	
28-Jun-19	S. KOECH	12,000.00	
28-Jun-19	P. WANJA	12,000.00	
28-Jun-19	A. OUDO	12,000.00	
28-Jun-19	L. KIPTOO	12,000.00	

28-Jun-19	H.CHEBET	12,000.00	
28-Jun-19	L. PETER	12,957.40	
28-Jun-19	F.GESIMBA	14,000.00	
28-Jun-19	J. KABIGO	14,563.90	
28-Jun-19	J.MURIUKI	14,700.00	
28-Jun-19	L.SUTER	14,700.00	
28-Jun-19	J.KIRUI	14,700.00	
28-Jun-19	S.CHUCHU	14,700.00	
28-Jun-19	M.NYAKUNDI	14,700.00	
28-Jun-19	G. MUNGAI	14,895.40	
28-Jun-19	J. BOINETT	15,000.00	
28-Jun-19	G. MUNGAI	15,000.00	
28-Jun-19	S. TIROP	15,000.00	
28-Jun-19	G. MWAMBURI	15,000.00	
28-Jun-19	P. ABUYA	15,000.00	
28-Jun-19	E. MARAGA	15,702.90	
28-Jun-19	S. MANEGENE	16,000.00	
28-Jun-19	E. KANGA	16,000.00	
28-Jun-19	J. OLINGA	16,000.00	
28-Jun-19	J. GICACI	16,000.00	
28-Jun-19	I. MUHANJI	16,000.00	
28-Jun-19	P. RUNYENJE	16,000.00	
28-Jun-19	I.THUKU	16,000.00	
28-Jun-19	E. KANGA	16,000.00	
28-Jun-19	M.GIBSON	16,535.90	
28-Jun-19	K.KIARIE	16,535.90	
28-Jun-19	D. MANGERA	16,535.90	
28-Jun-19	E. OGOLA	16,535.90	
28-Jun-19	M. CHELAGAT	16,535.90	
28-Jun-19	N. KENNETH	16,670.65	
28-Jun-19	W.PETER	16,670.65	
28-Jun-19	T.PHYLIS	17,368.90	
28-Jun-19	T.SUSAN	17,368.90	
28-Jun-19	G. NJUGUNA	18,000.00	
28-Jun-19	S. MATIBA	18,000.00	
28-Jun-19	J. MURIUKI	18,000.00	
28-Jun-19	N. MICHAEL	18,000.00	
28-Jun-19	J. KIBIGO	18,200.00	
28-Jun-19	A. ATIKA	19,800.00	
28-Jun-19	A. NJOKI	19,905.15	
28-Jun-19	T.MAKEWA	19,905.15	
28-Jun-19	M.WAMALWA	19,905.15	
28-Jun-19	I. THUKU	20,000.00	
28-Jun-19	P. ABUYA	20,000.00	
28-Jun-19	J. LASOI	20,000.00	
28-Jun-19	F.GESIMBA	20,000.00	
28-Jun-19	S. KOECH	20,000.00	
28-Jun-19	M. MATHENGE	21,000.00	
28-Jun-19	V.MUNYI	21,641.15	
28-Jun-19	P. LABOSO	22,000.00	
28-Jun-19	O. AFRED	22,569.15	
28-Jun-19	N. MICHEAL	22,569.15	
28-Jun-19	D.KATOYA	22,569.15	
28-Jun-19	N. JAPHET	22,569.15	

28-Jun-19	A. SIMIYU	22,569.15	
28-Jun-19	M.MAINA	22,569.15	
28-Jun-19	L.NKIROTE	22,569.15	
28-Jun-19	D. MARCK	22,569.15	
28-Jun-19	M.JOHAR	22,569.15	
28-Jun-19	L. OKECH	22,569.15	
28-Jun-19	A. WANJIKU	22,569.15	
28-Jun-19	L.NJAGE	22,700.00	
28-Jun-19	J.MWITA	22,700.00	
28-Jun-19	G.MBAKA	22,700.00	
28-Jun-19	L.MUZUNGI	22,700.00	
28-Jun-19	C. ALACHU	23,545.15	
28-Jun-19	J.KODI	23,545.15	
28-Jun-19	J.MAKONA	24,800.00	
28-Jun-19	L.KIPTOO	24,800.00	
28-Jun-19	C.LUGONGO	24,800.00	
28-Jun-19	G.WAMBUA	24,800.00	
28-Jun-19	A.OUNDO	24,800.00	
28-Jun-19	L.MORAA	24,800.00	
28-Jun-19	P.WAHOME	24,800.00	
28-Jun-19	TELKOM KENYA	24,927.90	
28-Jun-19	P. ABUYA	25,000.00	
28-Jun-19	J. OLINGA	25,000.00	
28-Jun-19	T. ODUNDO	25,000.00	
28-Jun-19	P.CHOME	25,000.00	
28-Jun-19	J.MAKONA	25,000.00	
28-Jun-19	P.WAHOME	25,000.00	
28-Jun-19	P.NJOKI	25,000.00	
28-Jun-19	M.NGOLOMA	25,000.00	
28-Jun-19	P.MUTHURA	25,000.00	
28-Jun-19	S.MATIBA	25,000.00	
28-Jun-19	D.WANGA	25,000.00	
28-Jun-19	F. GESIMBA	25,000.00	
28-Jun-19	V.MUNYI	25,000.00	
28-Jun-19	D.THUO	25,000.00	
28-Jun-19	V.NJERI	25,000.00	
28-Jun-19	J.OLINGA	25,200.00	
28-Jun-19	A.JOSEPH	25,641.15	
28-Jun-19	G. AYISI	25,641.15	
28-Jun-19	A. PETER	26,769.15	
28-Jun-19	D.WANGA	26,769.15	
28-Jun-19	A. ATIKA	26,769.15	
28-Jun-19	K. AARON	26,769.15	
28-Jun-19	K.PENINAH	26,769.15	
28-Jun-19	L.PAULINE	26,769.15	
28-Jun-19	H. KAYASI	26,769.15	
28-Jun-19	I.THUKU	26,769.15	
28-Jun-19	R. KAINYU	26,769.15	
28-Jun-19	C. NKATHA	26,769.15	
28-Jun-19	P. MUTHURA	26,769.15	
28-Jun-19	P. NJOGU	26,769.15	
27-Jun-19	KRA(overcast)	0.60	26,828.60
28-Jun-19	R. KAINYU	27,000.00	
28-Jun-19	C. VINCENT	27,440.75	

28-Jun-19	E. KIWANZA	27,440.75	
28-Jun-19	V. KERUBO	27,440.75	
28-Jun-19	J.GICHECHI	29,000.00	
28-Jun-19	H.CHEBET	29,000.00	
28-Jun-19	P.WENJA	29,000.00	
28-Jun-19	T.ODUNDO	29,000.00	
28-Jun-19	N.BALALA	29,200.00	
28-Jun-19	J.BOINET	29,200.00	
28-Jun-19	S.KOECH	29,200.00	
28-Jun-19	S.WACHIRA	29,910.25	
28-Jun-19	A.SIMIYU	30,000.00	
28-Jun-19	G. LOKWI	30,000.00	
28-Jun-19	B.OMUHAMBE	30,000.00	
28-Jun-19	F. GESIMBA	30,000.00	
28-Jun-19	C. NKATHA	30,000.00	
28-Jun-19	E. OGOLLAH	30,000.00	
28-Jun-19	A.KAKA	33,200.00	
28-Jun-19	S.MANEENE	33,200.00	
28-Jun-19	E.KANGA	33,200.00	
28-Jun-19	C.MUSUMBU	33,200.00	
28-Jun-19	E.NJUGUNA	33,200.00	
28-Jun-19	M.KIMWELE	33,200.00	
28-Jun-19	A.KINUTHIA	33,200.00	
28-Jun-19	C.ALACHU	33,200.00	
28-Jun-19	B.OMBORI	34,663.25	
28-Jun-19	N.JAMES	34,663.25	
28-Jun-19	P. CHOME	34,663.25	
28-Jun-19	M. SAMUEL	34,663.25	
28-Jun-19	S. AHERETSA	34,663.25	
28-Jun-19	M. KANGA	34,663.25	
28-Jun-19	J. LASOI	35,000.00	
28-Jun-19	M. JOHN	35,188.70	
28-Jun-19	M. KIPKEU	36,000.00	
28-Jun-19	G. NZALE	36,000.00	
28-Jun-19	M. MALOBA	36,000.00	
28-Jun-19	J.MAKONA	36,000.00	
28-Jun-19	K. MUNYITHYA	36,000.00	
28-Jun-19	L.NJAGE	36,000.00	
28-Jun-19	E. AKINYI	36,000.00	
28-Jun-19	S. LUTOMIA	36,000.00	
28-Jun-19	M. KIMANI	36,000.00	
28-Jun-19	J.KODI	36,000.00	
28-Jun-19	C.ALACHU	36,000.00	
28-Jun-19	P. NJOGU	36,000.00	
28-Jun-19	S.MATIBA	36,000.00	
28-Jun-19	P.MUTHURA	36,000.00	
28-Jun-19	F.GESIMBA	36,000.00	
28-Jun-19	V. AGINA	36,000.00	
28-Jun-19	P. ABUYA	36,000.00	
28-Jun-19	C. RIUNGU	36,000.00	
28-Jun-19	D. WANGA	36,000.00	
28-Jun-19	P.CHOME	36,000.00	
28-Jun-19	P.WAHOME	36,000.00	
28-Jun-19	P.KARUIKI	36,000.00	

28-Jun-19	V. MUNYI	36,000.00
28-Jun-19	N. ANN	36,000.00
28-Jun-19	P. THUO	36,000.00
28-Jun-19	L. NKIROTE	36,000.00
28-Jun-19	A. KINUTHIA	36,000.00
28-Jun-19	A. WAMBUGU	36,000.00
28-Jun-19	A. VICTORINE	36,910.70
28-Jun-19	A. WARIARA	36,910.70
28-Jun-19	M. JULIUS	38,702.70
28-Jun-19	W. GEORGE	38,702.70
28-Jun-19	B. FLORENCE	38,702.70
28-Jun-19	P. ABUYA	40,000.00
28-Jun-19	G. NZALE	40,000.00
28-Jun-19	M. MALOBA	40,000.00
28-Jun-19	J. MAKONA	40,000.00
28-Jun-19	K. MUNYITHYA	40,000.00
28-Jun-19	TOM ODUNDO	40,000.00
28-Jun-19	L. NYAJE	40,000.00
28-Jun-19	G. AKINYI	40,000.00
28-Jun-19	S. LUTOMIA	40,000.00
28-Jun-19	M. KIMANI	40,000.00
28-Jun-19	TELKOM KENYA	41,032.80
28-Jun-19	M. JUMA	44,631.70
28-Jun-19	E. NJUGUNA	44,631.70
28-Jun-19	G. KANGA	45,000.00
28-Jun-19	G. KANGA	50,000.00
28-Jun-19	A. SIMIYU	54,000.00
28-Jun-19	K. NJONJO	54,459.70
28-Jun-19	T. ODUNDO	59,139.70
25-Jun-19	P. NDEGU	60,000.00
25-Jun-19	P. KARIUKI	60,000.00
28-Jun-19	K. NJONJO	60,000.00
28-Jun-19	V. KERUBO	60,000.00
28-Jun-19	B. OMBORI	60,000.00
28-Jun-19	V. KERUBO	60,000.00
28-Jun-19	V. CHERUIYOT	60,000.00
28-Jun-19	E. HANGAISHA	60,000.00
28-Jun-19	A. ONGONGE	60,000.00
28-Jun-19	M. OCHIENG	60,000.00
28-Jun-19	M. WAMALWA	60,000.00
28-Jun-19	B. MMBESA	60,000.00
28-Jun-19	J. KILONZO	60,000.00
28-Jun-19	E. GAKII	60,000.00
28-Jun-19	C. MUSUMBU	72,000.00
28-Jun-19	S. MANEGENE	72,000.00
28-Jun-19	E. KANGA	72,000.00
28-Jun-19	J. GICACI	72,000.00
28-Jun-19	T. ODUNDO	72,000.00
28-Jun-19	J. MAINA	72,000.00
28-Jun-19	K. NJONJO	72,000.00
28-Jun-19	D. MWERA	72,000.00
28-Jun-19	S. WACHIRA	72,000.00
28-Jun-19	G. WAMBUA	72,000.00
28-Jun-19	B. MOLONKO	72,000.00

28-Jun-19	J. MAKONA	72,000.00	
28-Jun-19	A. ONGONGE	72,000.00	
28-Jun-19	S. MUNENE	72,000.00	
28-Jun-19	J. NDEGE	72,000.00	
28-Jun-19	S. KAMUTU	72,000.00	
28-Jun-19	S. MUHANJI	75,000.00	
28-Jun-19	J.OLINGA	90,000.00	
28-Jun-19	I. MUHANJI	93,117.70	
28-Jun-19	F. GESIMBA	100,000.00	
28-Jun-19	F.GESIMBA	100,000.00	
28-Jun-19	A. KAKA	122,251.70	
28-Jun-19	C. MUSUMBU	132,730.70	
28-Jun-19	S. MANEGENE	132,730.70	
28-Jun-19	M. NGOLOMA	136,000.00	
28-Jun-19	V. KIMWELE	148,000.00	
28-Jun-19	H., CHEBET	150,000.00	
28-Jun-19	J. OLINGA	162,082.00	
28-Jun-19	C.RIUNGU	172,900.00	
28-Jun-19	SAFARICOM LTD	239,000.00	
28-Jun-19	V. MUNYI	376,800.00	
28-Jun-19	S. KOECH	492,843.70	
28-Jun-19	H. KAYASI	555,000.00	
28-Jun-19	J.GICACI	594,000.00	
28-Jun-19	MACHAKOS UNIV COLLEG	625,862.05	
28-Jun-19	K.R.A	680,510.60	
28-Jun-19	P. ABUYA	820,000.00	
28-Jun-19	OCHIENG ADV	867,100.00	
	TOTAL	14,465,986.10	

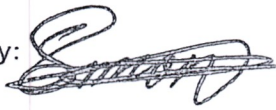
Signed by:  Date: 10/07/2019

REPUBLIC OF KENYA
MINISTRY OF TOURISM AND WILDLIFE
REC- STATE DEPARTMENT OF WILDLIFE
F/Y 2018/2019

BANK RECONCILIATION STATEMENT AS AT 30/6/2019

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
19-Jun-19	PS SDW	0.60	2,558.60
	TOTAL	0.60	

Signed by:



Date:

10/07/2019

REPUBLIC OF KENYA

F.O. 30

MINISTRY OF TOURISM AND WILDLIFE
DEV- STATE DEPARTMENT OF WILDLIFE
BANK RECONCILIATION STATEMENT AS AT 30/6/2019

Kshs.

Kshs.

76,875.85

Balance as per bank certificate

Less

1. Payments in cashbook not yet
recorded in bank statement

0.00

2. Receipts in bank statement not
yet recorded in cashbook

0.00

Add

3. Payments in bank statement not
yet recorded in cashbook

0.00

4. Receipts in cashbook not yet
recorded in bank statement.

0.00

0.00

Balance as per the cashbook.....

76,875.85

I certify that I have verified the bank balance in the cashbook with the bank statement and
that the above reconciliation is correct

Prepared By:

Signature

Designation

Date

Approved By:

Signature

Designation

Date

(All schedules are attached herewith)

5	14-Jun-19	14-Jun-19	FT1916575Q28	Outward RTGS Payment MT 102	110000008	5,000,000.00	0	211,940,553.70
				STATE DEPT FOR WILDLIFE:CBK				
				WILDLIFE CLUBS OF KENYA				
				/REC/0110000008				
				PV0815				
6	14-Jun-19	14-Jun-19	FT191653YLXV	Outward RTGS Payment MT 102	110000007	211,500,000.00	0	440,553.70
				STATE DEPT FOR WILDLIFE:CBK				
				KENYA WILDLIFE SERVICE				
				/REC/0110000007				
				PV0805				
7	24-Jun-19	24-Jun-19	FT19175TCWVW	Outward RTGS Payment MT 103	110000013	267,677.85	0	172,875.85
				STATE DEPT FOR WILDLIFE:999999				
				SHINESTAR GENERAL SUPPLIES LIMITED				
					110000013			
8	27-Jun-19	27-Jun-19	FT191785DTXD	PV0921/1				
				TRFS Payments	110000010	74,793.10	0	98,082.75
				Withholding Tax				
9	27-Jun-19	27-Jun-19	FT19178K5QGK	Exchequer issue		0	1,350,000.00	1,448,082.75
10	28-Jun-19	28-Jun-19	FT1917945DL6	Outward RTGS Payment MT 103	110000009	1,371,206.90	0	76,875.85
				STATE DEPT FOR WILDLIFE:999999				
				GLOBAL VIEW ASSOCIATES LIMITED				
					110000009			
				PV1077/2				
				Totals		218,273,124.15	217,850,000.00	
							Closing Balance :	76,875.85

REPUBLIC OF KENYA

F.O. 30

MINISTRY OF TOURISM AND WILDLIFE

DEP- STATE DEPARTMENT OF WILDLIFE

BANK RECONCILIATION STATEMENT AS AT 30/6/2019

Kshs.

Kshs.

0.00

Balance as per bank certificate

Less

1. Payments in cashbook not yet
recorded in bank statement

0.00

2. Receipts in bank statement not
yet recorded in cashbook

0.00

Add

3. Payments in bank statement not
yet recorded in casbook

0.00

4. Receipts in cashbook not yet
recorded in bank statement.

0.00

0.00

Balance as per the cashbook.....

I certify that I have verified the bank balance in the cashbook with the bank statement and
that the above reconciliation is correct

Prepared By:

Signature

Designation

Date

Approved By:

Signature

Designation

Date

(All schedules are attached herewith)

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA,

P.O.BOX 60000-0200,

NAIROBI.

Rundate : 04 JUL 2019

Runtime : 12:52:25

Customer number : 139527

Account number : 1000395702

Account name : DEP-STATE DEPT FOR WILDLIFE-KES

Opening Balance : 0.00

Dr. Amount Cr. Amount Balance

STATEMENT PERIOD : From 01 JUN 2019 To 04 JUL 2019

No. Txn. Date Value Date Reference No.

1 3-Jun-19 3-Jun-19 FT19154Q85T6 Account Transfer

2 13-Jun-19 13-Jun-19 FT19164VG7C7 AG. 17/01 VOL. 16/(61) DD 31052019 0 1,902,888.40 1,902,888.40

3 28-Jun-19 28-Jun-19 FT19179Y9D7V TRFS Payments 0 32,712.40 1,935,600.80

3 28-Jun-19 28-Jun-19 FT19179Y9D7V TRFS Payments 139,656.00 0 1,795,944.80

4 1-Jul-19 1-Jul-19 FT191828N11H PV1351 120000002 0 0 1,795,944.80

4 1-Jul-19 1-Jul-19 FT191828N11H Outward RTGS Payment MT 103 1,795,944.80 0 0

120000001

STATE DEPT FOR WILDLIFE:999999

SHINESTAR GENERAL SUPPLIES LIMITED

120000001

PV1329

Totals 1,935,600.80 1,935,600.80

Closing Balance : 0

