

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

DATE: 13 MAY 2021		DAY: THURSDAY
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THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR WILDLIFE

**FOR THE YEAR ENDED
30 JUNE, 2020**



STATE DEPARTMENT FOR WILDLIFE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

STATE DEPARTMENT FOR WILDLIFE
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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry of Tourism and Wildlife under which the State Department of Wildlife is draws its mandate from Executive Order No. 1 of January 2020 (Revised). The Ministry is responsible for policy formulation and coordinating implementation of strategies aimed at developing the tourism and wildlife sector. Article 69 of the Constitution requires the State to implement obligations with respect to environment inclusive of sustainable exploitation, utilization, management and conservation of environmental and natural resources, and ensure 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. In addition, Kenya has some of the finest populations of wildlife and birdlife in Africa that contributes to the wellbeing of the Kenyan people, while attracting tourists to the country hence contributing to the economic growth.

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

The National Wildlife Strategy 2030 provides a framework for coordination and implementation of Article 69 of the Constitution of Kenya (2010) as well as the Wildlife Conservation and Management Act (2013) which articulates an ambitious Vision that ‘Kenyans Value a Wildlife that is Healthy and resilient to threats. It aims for resilient ecosystems, engagement of all Kenyans, evidence-based decision making and sustainable governance.

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

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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 also contributes to the attainment of the Sustainable Development Goals (SDGs) 13, 14 and 15 and African Union Agenda 2063. This provides us with a global platform for wildlife conservation policy in Kenya.

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

The State Departments under Ministry Tourism and Wildlife are outlined below;

- (i) The State Department for Tourism administered by Ms. Tsungu Safina Kwekwe, CBS
- (ii) The State Department for Wildlife is administered by Prof. Fred H.K. Segor, CBS

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

- I. **Vision** “Kenya’s Wildlife is healthy, resilient and valued by Kenyans”
- II. **Mission** “To enhance conservation of wildlife biological resources and their habitats for posterity”
- III. **Core Values**

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

- **Innovativeness:** to be open and proactive in seeking better and more efficient methods of service delivery
- **Teamwork:** to encourage team spirit, collaboration and consultation as a way of maximizing the synergy of working together. This includes fostering collaboration with Focal Points, Stakeholders and Partners in order to effectively play a central role of coordinating Kenya’s Tourism
- **Integrity:** to be accountable and devoid of corrupt practices in service delivery.

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- **Professionalism:** To maintain high professionalism through continuous skills development, training and accountability to enhance customer satisfaction.
- **Equity:** To mainstream gender, youth and special groups' issues in the Ministry's programmes.

i) Mandate

The Mandate of the State Department for Wildlife is derived from the Constitution of Kenya Article 69; the Executive Order No. 1 of 2020(Revised) on Organization of the Government of the Republic of Kenya; the Wildlife Conservation and Management Act, 2013; Kenya's Vision 2030; Sustainable Development Goal (SDGs 6, 11, 14 and 15); Aichi Targets 11, 13, 14, and 15; and other international obligations.

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

- I. Ensure sustainable exploitation, utilization, management and conservation of the environment and natural resources, and ensure the equitable sharing of the accruing benefits;
- II. Protect and enhance intellectual property in, and indigenous knowledge of, biodiversity and genetic resources of the communities;
- III. Encourage public participation in the management, protection and conservation of the environment;
- IV. Protect genetic resources and biological diversity;
- V. Establish systems of environmental impact assessment, environmental audit and monitoring of the environment;
- VI. Eliminate processes and activities that are likely to endanger the environment;
- VII. Utilize the environment and natural resources for the benefit of the people of Kenya

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

- I. Wildlife Conservation and Policy;
- II. Protection of Wildlife Heritage;
- III. Management of National Parks, Reserves and Marine Parks;
- IV. Wildlife Conservation Training and Research;
- V. Wildlife Conservation and Protection Education and Awareness;
- VI. Wildlife Biodiversity Management and Protection;
- VII. Collaboration with Wildlife Clubs of Kenya;

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VIII. Management of Wildlife Dispersal Areas in collaboration with Partners.

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

- I. Formulation of policy for Protection, Conservation and Management of Wildlife and their Habitats;
- II. Exercise supervision and coordination in all matters relating to wildlife policy and legislation;
- III. Coordinating the Development of the National Wildlife Conservation and Management Strategy;
- IV. Setting national goals, objectives, priorities, targets, standards and indicators;
- V. Wildlife Research, Training and Innovation;
- VI. Promote sustainable exploitation and utilization of wildlife and ensure equitable sharing of accruing benefit;
- VII. Promote cooperation between the National and County Governments, among Government departments, private sector, NGO's, Conservancies and such other institutions engaged in Wildlife Protection, Conservation and Management;
- VIII. Securing Wildlife Corridors and Dispersal areas;
- IX. Management of Alien Invasive Species;
- X. Wildlife Resources Monitoring and Assessments;
- XI. Wildlife Biodiversity;
- XII. Wildlife Conservation Education and Awareness;
- XIII. National Parks and National Reserves;
- XIV. Marine Parks, Marine Reserves and Beach Management
- XV. Coordinate negotiations and implementations of Multilateral Environmental Agreements on Wildlife Protection, Conservation and Management;
- XVI. Monitoring the wildlife sector performance including biodiversity status (improving or declining), threats, Human-Wildlife Conflicts status, and income returns among others.

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(b) Key Management

The *State Department for Wildlife's* day-to-day management is under the following key organs. At Cabinet level, the State Department is represented by the Cabinet Secretary who is responsible for the general policy and strategic direction of the State Department for Wildlife and the. The State Department is organized into two Technical and one administrative Directorate. The Technical directorates are Wildlife Research, Policy and Strategy and Partnerships and Wildlife Co-existence.

- Directorate of Wildlife Research, Policy and strategy;
- Directorate of Partnerships and Wildlife Co-existence; and
- Administration Directorate

Semi-Autonomous Government Agencies and Institutions

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

i. Kenya Wildlife Service (KWS)

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

ii. Wildlife Research and Training Institute

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

Other institutions

I. Wildlife Clubs of Kenya (WCK)

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

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary, Tourism and Wildlife	Hon. Najib Balala, EGH
2	Principal Secretary, State Department for Wildlife	Prof. Fred H.K Segor, CBS
3	Director, Wildlife Research, Policy, and Strategy	Mr. Stephen Manegene
4	Director, Partnerships and Wildlife Co-existence	Dr. Erustus Kanga
5	Secretary of Administration	Mr. John K. Chelimo
6	Head of Accounting Unit	Mr. Tom Odundo
7	Head of Finance	Mr. Oling'a John Francis Long'ole
8	Head of Supply Chain Management Services	Ms. Christine Lugongo
9	Head of Internal Auditor	Mr. Peter Mogere
10	Head of Human Resource Management	Mr. Isaiah Muhanji
11	Head of the Central Planning and Project Implementation Unit	Ms. Grace Kimiti
12	Head of ICT	Mr. Silas Wachira

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(d) Fiduciary Oversight Arrangements

- i) Human Resource Management Advisory Committee
- ii) Training Committee

(i) Human Resource Management Advisory committee

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

No	Name	Position
1.	Prof. Fred H.K Segor	Chairperson
2.	Mr. Isaiah Muhanji	Secretary
3.	Mr. John Chelimo	Alternate Chairperson
4.	Dr. Erustus Kanga	Member
5.	Mr. John Gicaci	Member
6.	Mr. Charles Begi	Member
7.	Ms. Polyn Wanja Runyenje	Member
8.	Mr. John Francis Olinga	Member
9.	Ms. Violet Kerubo	Secretariat
10.	Mr. Alfred Ong'ong'e	Secretariat
11.	Ms. Esther Kiwanza	Secretariat

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 Human Resource Management Advisory committee members

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

S/No.	Name of Officer	Budget Human Resource Management Advisory Committee meetings				Total Attendance
		Date	Date	Date	Date	
		11/7/19	8/1/20	10/3/20	7/5/20	
1.	Prof. Fred H.K Segor	x	✓	✓	✓	3
2.	Mr. Isaiah Muhanji	✓	✓	✓	✓	4
3.	Mr. John Chelimo	✓	✓	✓	✓	4
4.	Dr. Erustus Kanga	✓	✓	✓	✓	4
5.	Mr. John Gicaci	✓	✓	✓	✓	4
6.	Mr. Charles Begi	✓	✓	✓	✓	4
7.	Ms. Polyn Wanja Runyenje	✓	✓	✓	✓	4
8.	Mr. John Francis Olinga	✓	x	x	x	1
9.	Ms. Violet Kerubo	✓	✓	✓	✓	4
10.	Mr. Alfred Ong'ong'e	✓	✓	✓	✓	4
11.	MS. Esther Kiwanza	✓	✓	✓	✓	4

✓ - Attended

x – Absent with apology

(ii) Training Committee

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

No	Name	Position
1.	Prof. Fred H.K Segor	Chairperson
2.	Mr. Isaiah Muhanji	Secretary
3.	Mr. John Chelimo	Alternate Chairperson
4.	Dr. Erustus Kanga	Member
5.	Mr. John Gicaci	Member
6.	Mr. Charles Begi	Member
7.	Ms. Polyn Wanja Runyenje	Member
8.	Mr. John Francis Olinga	Member
9.	Ms. Violet Kerubo	Secretariat
10.	Mr. Alfred Ong'ong'e	Secretariat
11.	Ms. Esther Kiwanza	Secretariat

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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.

Attendance of Training committee members

The following shows the number of Training Committee meetings held during the year and the attendance of individual members

S/No.	Name of Officer	Budget Human Resource Management Advisory Committee meetings				Total Attendance
		Date	Date	Date	Date	
		11/7/19	8/1/20	10/3/20	7/5/20	
1.	Prof. Fred H.K Segor	x	✓	✓	✓	3
2.	Mr. Isaiah Muhanji	✓	✓	✓	✓	4
3.	Mr. John Chelimo	✓	✓	✓	✓	4
4.	Dr. Erustus Kanga	✓	✓	✓	✓	4
5.	Mr. John Gicaci	✓	✓	✓	✓	4
6.	Mr. Charles Begi	✓	✓	✓	✓	4
7.	Ms. Polyn Wanja Runyenje	✓	✓	✓	✓	4
8.	Mr. John Francis Olinga	✓	x	x	x	1
9.	Ms. Violet Kerubo	✓	✓	✓	✓	4
10	Mr. Alfred Ong'ong'e	✓	✓	✓	✓	4
11.	Ms. Esther Kiwanza	✓	✓	✓	✓	4

✓ - Attended

x - Absent with apology

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(e) Entity Headquarters

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

(f) Entity Contacts

State Department for Wildlife
Telephone: (254) 20-27247225/2724646
E-mail: pswildlife@tourism.go.ke
Website: www.tourism.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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FORWARD BY THE CABINET SECRETARY

The State Department for Wildlife (SDW) is charged with the responsibility of implementing policies, strategies and development plans for conservation, protection and management of Wildlife Resources. The State Department had an approved budget of Kshs. 9,628,076,537.00 out of which Kshs. 8,088,598,348.00 was recurrent and Development of Kshs. 1,539,478,189.00 The expenditure was at Kshs. 8,205,577,660.00 as shown in Table 1 below.

Table 1: State Department for Wildlife Budget and Expenditure for FY 2019/2020

Description	Approved Budget	Actual Expenditure	Absorption Rate
State Department for Wildlife			
Recurrent	8,088,598,348.00	7,688,667,871	95%
Development	1,539,478,189.00	516,909,789	34%
Total	9,628,076,537.00	8,205,577,660	85%

The State Department formulated the Wildlife Management and Conservation Policy No. 1 of 2020 to create an enabling environment for conservation and sustainable management of wildlife for current and future generations. The policy will provide the framework for legislation that enables the country conserve and manage wildlife better. The formulation of a new policy was necessitated by several significant changes that have occurred since the Sessional No. 3 of 1975 and the new constitutional dispensation requiring alignment of all sector policies with the Constitution of Kenya 2010. The gaps in the Wildlife Act, 2013 were identified and this will inform the development of a new Wildlife Conservation and Management Bill 2020.

The major cause of human wildlife conflict in Kenya is competition for finite natural resources. The situation is exacerbated by the exponential growth of population and changes in land use, human settlement, urbanization, large infrastructure projects, agricultural expansion, and increased livestock numbers. These pressures are edging out wildlife in the critical wildlife dispersal areas, resulting in escalating human-wildlife conflicts. During the period under review, the State Department examined a total of 13,125 compensation claims out of which 4,752 were approved for payment. A total of Kshs. 569 Million was disbursed for compensation.

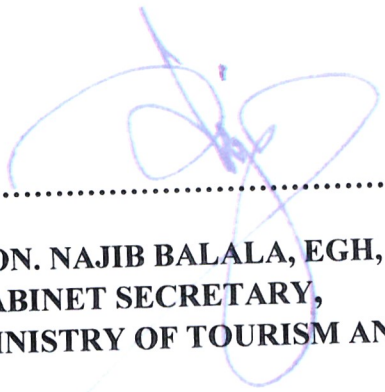
To effectively deal with the high cost of compensation claims arising from loss of lives and livelihoods occasioned by wildlife, the State Department through a multi stakeholder approach, recommended the establishment of an effective wildlife compensation insurance scheme during the period under review.

As a result of Covid-19 pandemic, the wildlife sector experienced severe threat of unprecedented magnitude due to the near collapse of the tourism industry leaving parks, reserves, sanctuaries, and conservancies exposed, and stripped of the vital source of funds for their day-to-day management, operations, and ensuring wildlife security.

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In the period under review, the State Department faced a number of challenges. They included: budget rationalization, the negative impact of COVID-19 pandemic, high number of human wildlife conflict claims, inadequate staff, and inadequate budgetary allocation from the exchequer. To overcome the key challenges identified in the reporting period, the State Department recommends recruitment of additional staff, implementation of economic stimulus programme to cushion the sector against the impacts of the pandemic and timely release of funds to enable implementation of planned activities as outlined in the annual work plans and procurement plans.

I wish to thank the Principal Secretary Prof. Fred Segor for his leadership and policy implementation and in ensuring that funds are correctly applied for the intended purpose. I also wish to thank the entire Wildlife State Department for their commitment in driving the wildlife agenda for the country.



30th Sept 20

.....Date.....

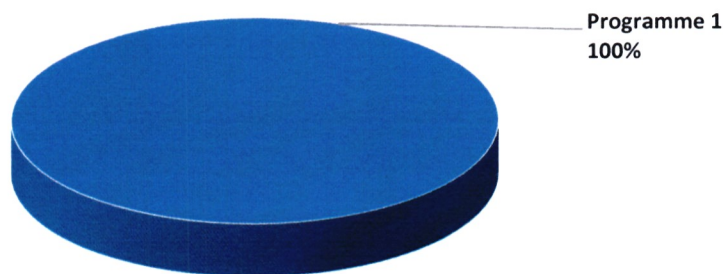
**HON. NAJIB BALALA, EGH,
CABINET SECRETARY,
MINISTRY OF TOURISM AND WILDLIFE**

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BUDGET ALLOCATION

During the financial year 2019/20 the State Department for Wildlife had a gross budget of Kshs. 9,628,076,537.00 which was made up of Kshs.8,088,598,348.00 and Kshs.1,539,478,189.00 for recurrent and development votes respectively. The State Department was to expend the gross budget of Kshs.9,628,076,537.00 under the following one programme:

BUDGET ALLOCATION BY PROGRAMMES



Programme 1- Wildlife Conservation

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of National Development Strategy 2030. This programme was allocated Kshs. 9,628,076,537 representing 100% of the budget. A total of Kshs. 8,205,577,660.00 was spent under the following sub programmes:

- a) Sub-programme S.P.1.1: Wildlife Conservation, Security and Management.
- b) Sub-programme S.P.1.2: Administrative Services

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June, 2020 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

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Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2020

Financial Performance	Final Approved Budget	Actual Expenditure	Variance	Utilization Variance %
Total Receipts	9,628,076,537	8,206,765,431	-1,421,311,107	-15%
Total Payments	9,628,076,537	8,205,577,660	-1,422,498,877	-15%
Surplus for the Year	0	1,187,771	1,187,771	

Actual receipts by the MDAs stood at 15% below budget while actual payments were 15% below budget. This is attributable to underutilization of budget allocation for Transfers to other Government Units.

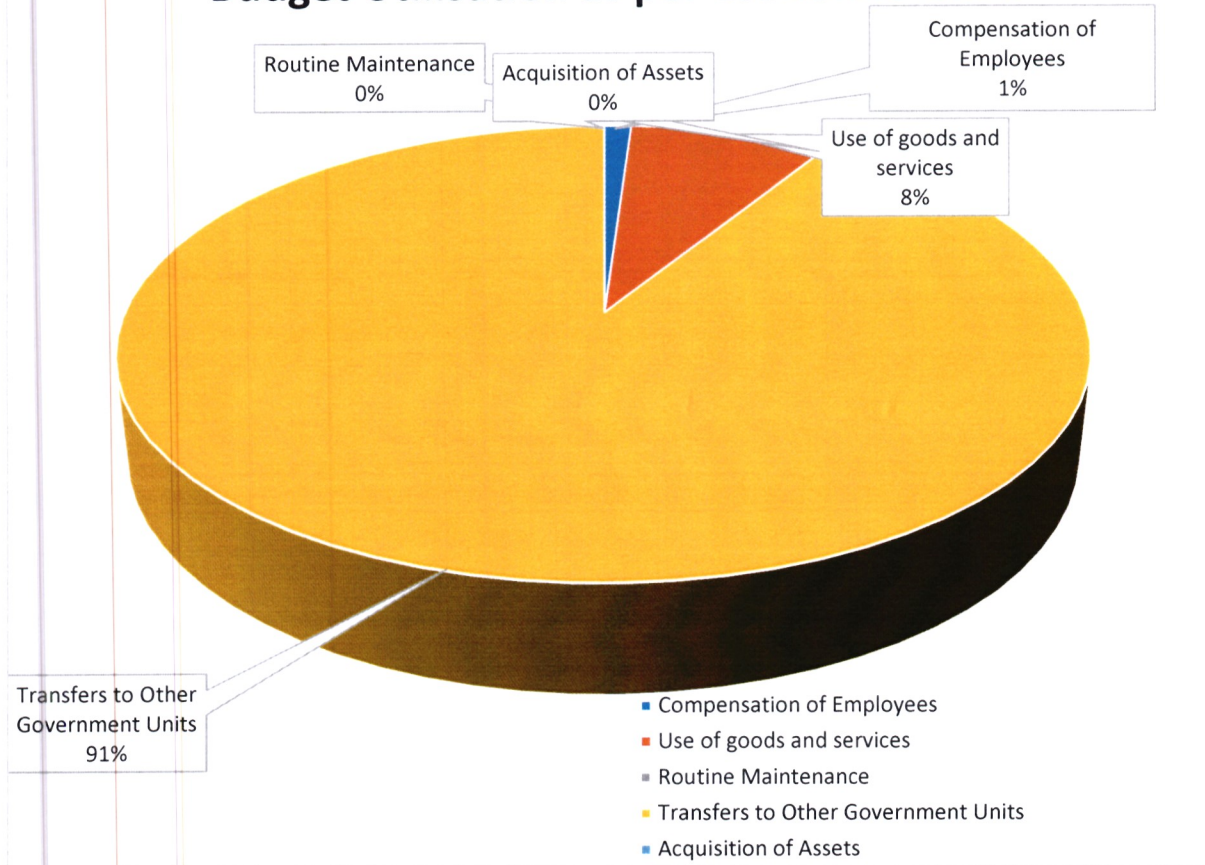
Budget Utilization

The State Department spent Kshs.8,205,577,660.00 against an approved budget of Kshs. 9,628,076,537.00 representing absorption of 85%. Utilization of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Final Approved Budget	Actual Expenditure	Variance
Wages and Salary Contributions	101,363,649	99,187,853	2,175,796
Goods and Services	749,270,010	717,214,075	32,055,935
Routine Maintenance	2,283,053	2,258,418	24,635
Grants & Transfers to Other Government Units	8,774,000,000	7,385,760,884	1,388,239,116
Acquisition of Fixed Assets	1,159,825	1,156,429	3,396
Total Payments	9,628,076,537	8,205,577,660	1,422,498,877

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Budget Utilisation as per Economic Items



Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2020	Year to 30th June 2019	Variance	Variance %
Total Receipts	4,223,335,847	3,093,470,800	1,129,865,047	37%
Total Payments	4,222,148,076	3,090,869,696	1,131,278,380	37%
Surplus for the Year	1,187,771	2,601,104	-1,413,333	-54%

Total receipts increased by 37% due to increase funding to the MDAs mainly through exchequer releases while there was an equivalent increase of 37% in payments attributed to the increase funding.

The total receipts and payments exclude Kshs. 3,983,429,584.00 in AIA, which was collected and spent, by KWS and WCK during the FY 2019/2020 for Comparison purpose.

Receipts

The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external grants, various administrative fees and charges, capital receipts from sale of public assets and transfers from Semi- Autonomous Government Agencies (SAGAs).

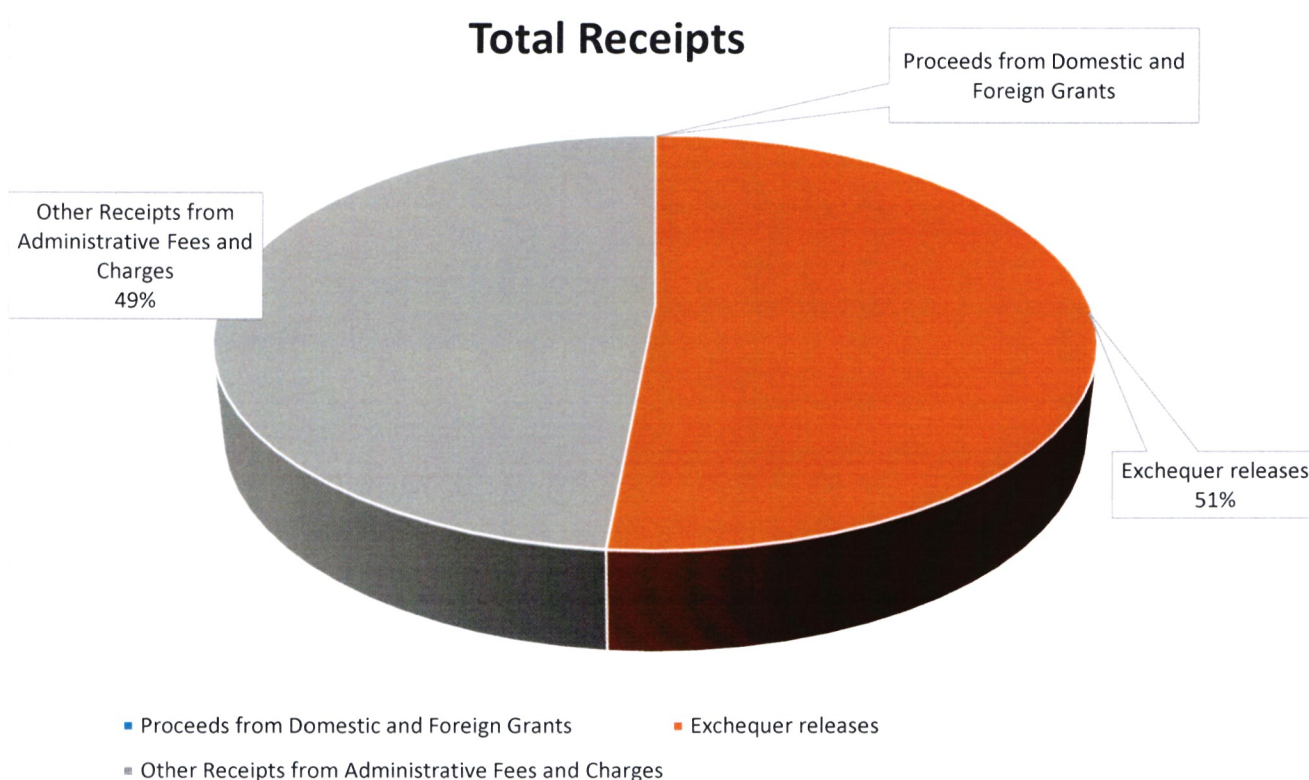
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The total receipts for FY 2019/2020 stood at Kshs. 4,223 Million, representing a 37% increase from Kshs.3,093 Million for FY 2018/2019.

Total Receipts Breakdown

Financial Performance	Year to 30th June 2020	Year to 30th June 2019	Variance	Variance %
Exchequer releases	4,223,335,847	3,093,470,800	1,129,865,047	37%
Other Receipts from Administrative Fees and Charges	3,983,429,584	0	3,983,429,584	100%
Total Receipts	8,206,765,431	3,093,470,800	5,113,294,631	165%

The increase in total receipts is as a result of an increase in exchequer releases from the National Treasury by Kshs. 1 Billion due to increased budgetary allocation. There was also an increase in other receipts by Kshs. 3,983 million attributed to Appropriation In Aid (AIA) collected and utilized by Wildlife Clubs of Kenya and Kenya Wildlife Service compared to the previous year.



The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2020. The major source of funding for the State Department for Wildlife is exchequer releases that account for 51% of the total receipts.

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Payments

The State Department's payments mainly comprise of Transfers to Other Government entities i.e. State Corporations and Semi-Autonomous Government Agencies (SAGAs), employee compensation, Goods and Services and acquisition of assets.

The total payments for FY 2019/2020 stood at Kshs. 8.205 Million, representing a 165% increase from Kshs. 3,091 Million for FY 2018/2019.

Total Payment Breakdown

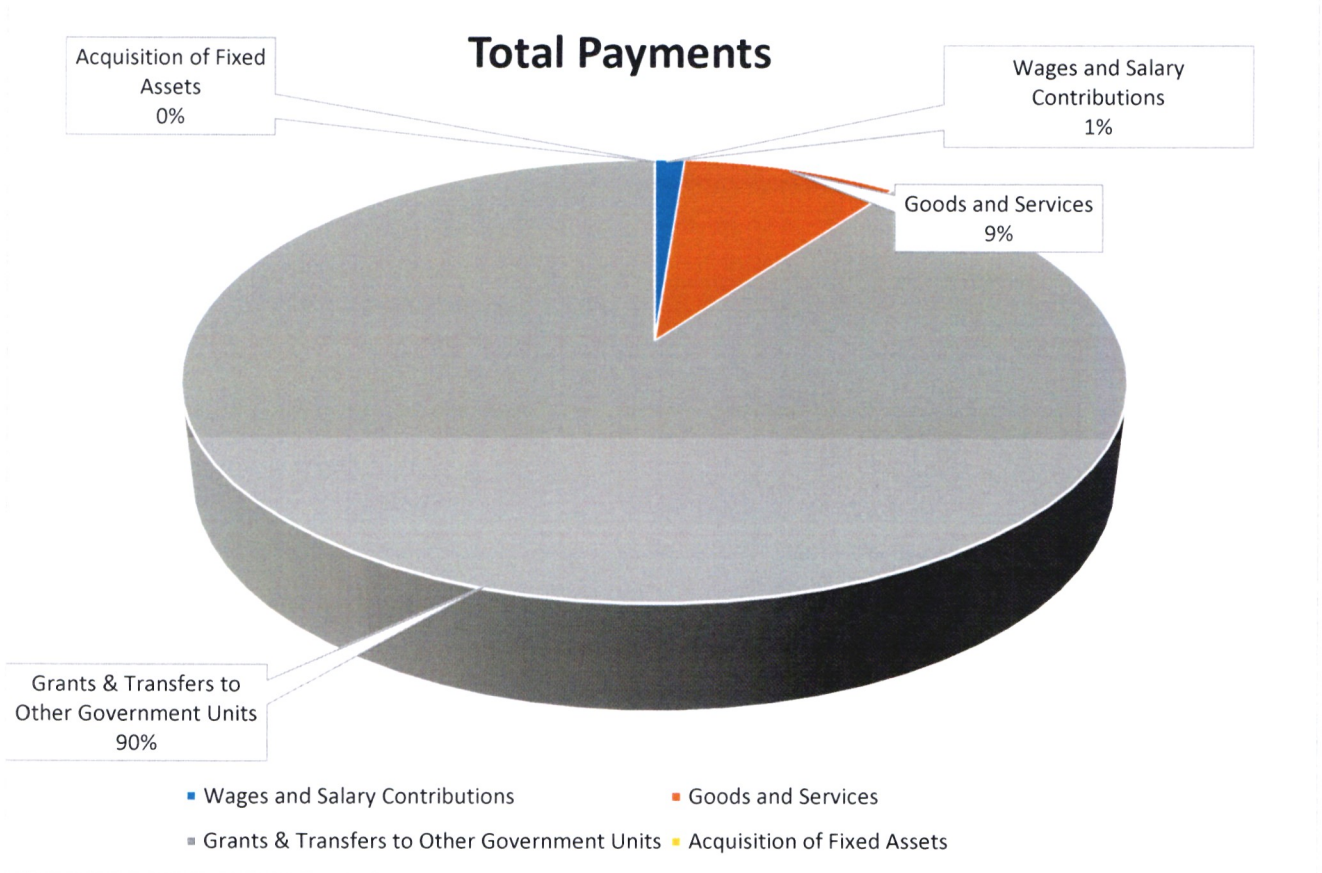
Payments	Year to 30th June 2020	Year to 30th June 2019	Variance	Variance %
Wages and Salary Contributions	99,187,853	75,628,611	23,673,737	31%
Goods and Services	719,472,493	525,206,910	193,151,183	37%
Grants & Transfers to Other Government Units	7,385,760,884	2,466,831,301	4,918,929,583	199%
Acquisition of Fixed Assets	1,156,429	23,202,874	-22,046,445	-95%
Total Payments	8,205,577,660	3,090,869,696	5,113,708,058	165%

Included in Grants & Transfers to Other Government Units is A.I.A of Kshs. 3,983,429,584 which was collected and spent By KWS and WCK during 2019/2020. However if this was adjusted the correct % variance would have been 38% and increase in total expenditure would have been 137%.

The increase in payments is attributable to a significant increase in Transfers to Other Government entities i.e. State Corporations and Semi-Autonomous Government Agencies (SAGAs). Further, there was also an increase in compensation of employees attributed to recruitment of staff during the year and increase in Wildlife compensations during the year.

STATE DEPARTMENT FOR WILDLIFE
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The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2020.



STATE DEPARTMENT FOR WILDLIFE
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Emerging Issues

- I. Rapid infrastructure development and other competing land uses that encroach into environmentally sensitive habitats and protected areas without corresponding biodiversity offsets and hence the need for economic valuation of our natural capital.
- II. Lack of a comprehensive framework for natural resources conservation and management between the National and County governments.
- III. The ban on the use, manufacture and importation of all plastic bags used for commercial and household packaging has contributed to sustainable conservation initiatives in addition to banning single use plastic bottles in protected areas.
- IV. Coastal blue carbon ecosystems – sea grasses, tidal marshes, and mangroves are critical for both sequestering and storing significant amounts of ‘blue’ carbon and hence contributing to mitigation of climate change. Despite their importance, coastal blue carbon ecosystems are some of the most threatened ecosystems therefore need a concerted effort in their sustainable utilization.
- V. The declaration of Tsavo area as a disease free zone has attracted commercial herders into the area who bring livestock for fattening leading to range degradation as well as increased poaching incidences.
- VI. Increase in the number of non-human primates such as baboons, Sykes monkeys and vervet monkeys that are causing serious destruction to farms and crop raiding.
- VII. Covid-19 pandemic has led to the near collapse of the Tourism industry leaving parks, reserves ,sanctuaries and conservancies exposed and stripping them of the vital source of funds for day to day management, operations and ensuring wildlife security.

STATE DEPARTMENT FOR WILDLIFE
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Challenges

- I. **Budgetary constraints:** Inadequate funding coupled with budget cuts which resulted in delays in competition of planned projects and programmes. The pending projects will be included in the next year's budget to ensure their completion.
- II. **Human Resource capacity gaps:** Under staffing of professional/technical levels and high Technical staff turnover hampered effective service delivery. The Human Resource Department has written to public service commission requesting to go ahead in hiring new staff. The recruitment of staff is ongoing.
- III. **Inadequate Office Space:** There is acute challenge of office accommodation and equipment, where the State Department lacks office space to accommodate its officers. The department is in the process of getting more additional office space.
- IV. **Competing interests in access and use of natural resources** such as water catchments and pastures available in wildlife habitat leads to escalation of human wildlife conflicts.
- V. **Emission of effluents** from human activity into rivers leads to pollution and marine littering that is harmful to wildlife both on land and under water.
- I. **Human Wildlife conflict** continues to be a major challenge as population grows. It's recommended that the government put seed funding to create compensation insurance scheme for wildlife related damages.

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

1. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED OBJECTIVES

Introduction

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

Strategic Objectives

The Strategic objectives of the Ministry of Tourism and Wildlife are to:

- i) Improve competitiveness and sustainability of the destination;
- ii) Mobilize funds for the development of tourism and wildlife sector;
- iii) Promote investment in tourism and wildlife sector;
- iv) Maintain and improve habitat and ecosystem integrity;
- v) Enhance conservation and management of tourism and wildlife resources;
- vi) Promote equitable and sustainable use of tourism and wildlife resources;
- vii) Increase knowledge and information access to support evidence-based decision making;
- viii) Enhance capacity of training institutions and workforce in tourism and wildlife sectors;
- ix) Improve competitive position of Kenya as tourist destination;
- x) Improve performance of the Domestic tourism;
- xi) To Strengthen partnerships and collaborations with stakeholders;
- xii) To increase participation of stakeholders in wildlife and tourism matters; and
- xiii) To enhance capacity of the Ministry and its Agencies for quality service delivery.

STATE DEPARTMENT FOR WILDLIFE
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Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

MDA Program	Objective	Outcome	Indicator	Performance
Policy and Legal Framework	To improve Policy, legal and regulatory framework for wildlife sector	Improved governance in wildlife sector	No. of policies, laws and regulations	Wildlife management and conservation policy formulated.
Conservation and protection of tourism and wildlife resources	To maintain and improve habitat and ecosystem integrity	Identified ecosystems improved and their integrity maintained (vibrant ecosystems)	No. of ecosystems mapped/reviewed	Adequate funding for the Kenya Wildlife service responsible for the conservation and protection of wildlife resources.
Research and Training	To increase knowledge and information access to support evidence based decision making.	Informed policy decisions	No. of policy interventions	Operationalization of the Wildlife Research Institute ongoing.
Collaboration/Partnerships	To strengthen partnerships and collaborations with stakeholders	Effective coordination, collaboration and synergy	No. of MOUs/ Partnerships developed	The State Department is collaborating with the UNDP on Combating poaching and illegal wildlife Trade.
Organizational capacity	To enhance capacity of the State Department and its Agencies for quality service delivery	Efficient and effective service delivery	Number of officers trained/recruited	Various position have been advertised by the Public Service Commission for the State Department.

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

Kenya holds a rich and unique flora and fauna that forms the wealth of species that contributes to the wellbeing of the Kenyan people, while attracting visitors to the country and contributing to economic growth. Sustainable management of Kenya's wildlife resources will contribute to the development of the country and enhance the livelihoods of our people.

2. Environmental performance

Over and above its environmental significance, wildlife has an important and growing role in Kenya's economy because of the wildlife tourism industry. This takes several forms: providing foreign exchange, incomes, and employment, and markets for other economic sectors, generating revenues for the Government, and broadening the base of rural development, especially in arid and semi-arid areas. There are also many indirect economic benefits from wildlife conservation, such as the protection of water catchments and genetic resources.

The State Department is enforcing the presidential directive on the ban of use of plastics in protected areas which include the National Parks, beaches, forests and conservation areas. This implies that visitors will no longer be able to carry plastic water bottles, cups, disposable plates, cutlery, or straws into protected areas.

3. Market place practices-

a) Responsible competition practice.

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

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

c) The preferred method of procurement is through open tender; procurement opportunities are advertised through Daily newspapers, the ministry website, and the treasury tender portal. All interested suppliers are given equal chance to participate. Through the inspection and acceptance committee and involvement of the user department, the state department ensures genuine products are delivered to the satisfaction of the specifications by the organisation.

4. Community Engagements-

In order to have effective and inclusive participation of the communities and landowners living with wildlife, the State Department works closely with the Kenya Wildlife Conservancies Association (KWCA) to organize and facilitate community consultative meetings through its grassroots' networks. The communities and landowners living with wildlife are urged to actively participate in sustainable wildlife conservation. The State Department is contributing towards provision of water by sinking boreholes to serve both the community and wildlife to ensure there is reduced competition for water resources with the wild animals.

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

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 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 entity'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, 2020. 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 entity; (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 entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *State Department for Wildlife's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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 entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *State Department for Wildlife's* financial statements were approved and signed by the Accounting Officer on 29/9/ 2020.



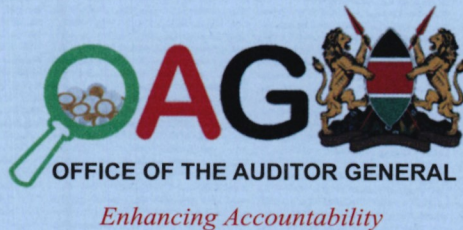
Principal Secretary
Prof. Fred H.K Segor, CBS



Assistant Accountant General
Tom Mbuya Odundo
ICPAK Member Number: 5430

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WILDLIFE FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Wildlife set out on pages 26 to 50, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined, together with a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Wildlife as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Transfers to Wildlife Clubs of Kenya (WCK)

Included in transfers to other government agencies of Kshs.7,385,760,884 is an amount of Kshs.49,000,000.00 transferred to the Wildlife Clubs of Kenya during the year under review. However, the Wildlife Clubs of Kenya did not present their financial statements for audit. Further, although the Wildlife Clubs of Kenya is listed among State Corporations, Semi- Autonomous Government Agencies and Public Funds under the State Department, as shown under Annex 3 to the financial statements, information available shows that Wildlife Clubs of Kenya is a Charitable, Non-Governmental Organization founded in 1968. As such, no justification has been given for transfers of public funds to the organization.

2. Unverifiable Assets

Annex 2 to the financial statements reflects a fixed assets balance of Kshs.24,359,304. However, the balance differs with the amount of Kshs.217,588,640 reflected in the fixed assets register as at 30 June, 2020. In addition, the schedule of fixed assets includes a list of seventeen (17) motor vehicles inherited from the defunct Ministry of Regional Development and Ministry of Environment and Natural Resources. However, the State Department did not have logbooks for twelve (12) of these vehicles, while logbooks for the other five (5) vehicles are in the names of other entities and had not been transferred to the State Department's name. As a result, it was not possible to verify the value of assets owned by the State Department.

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 money has not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Appoint an Audit Committee

Contrary to Regulation 174 (1) of the Public Finance Management (National Government) Regulations, 2015, the State Department operated without an Audit Committee during the year under review. The duties and responsibilities of the Audit Committee were not undertaken and therefore, the entity operated without the required oversight and guidance especially on matters relating to recommendations made by internal audit.

2. Lack of a Risk Management Policy

Contrary to Regulation 165 (1) of the Public Finance Management (National Government) Regulations, 2015, the State Department did not have a Risk Management Policy. Failure to develop a risk policy means that the State Department did not have a framework for management of risk and hence it was not possible to identify, assess and control risk. As a result, it was not possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable risk exposures.

3. Lack of an ICT Policy

The State Department had not prepared and implemented an ICT Policy as a commitment to the process of implementing digital technology. An ICT policy would give guidance on how to ensure confidentiality, integrity and availability of the entity's data.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 sustainability of services basis of accounting unless Management is aware of the intention to abolish the State Department or to cease operations.

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

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

Those charged with governance are responsible for overseeing the 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 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

27 April, 2021

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

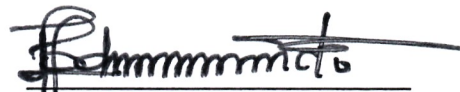
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
		Kshs.	Kshs.
RECEIPTS			
Exchequer releases	1	4,223,335,847	3,093,470,800
Other Receipts - Receipts from Administrative Fees and Charges	2	3,983,429,584	0
TOTAL RECEIPTS		8,206,765,431	3,093,470,800
PAYMENTS			
Compensation of Employees	3	99,187,853	75,628,611
Use of goods and services	4	719,472,493	525,206,910
Transfers to Other Government Units	5	7,385,760,884	2,466,831,301
Acquisition of Assets	6	1,156,429	23,202,874
TOTAL PAYMENTS		8,205,577,660	3,090,869,696
SURPLUS/DEFICIT		1,187,771	2,601,104

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 29/9/ 2020 and signed by:



Principal Secretary
Prof. Fred H.K Segor, CBS



Assistant Accountant General
Tom Mbuya Odundo
ICPAK Member Number: 5430

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs.	Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	2,014,223	2,606,407
Cash Balances	7B	0	1,482
Total Cash and cash equivalent		<u>2,014,223</u>	<u>2,607,889</u>
Accounts receivables – Outstanding Imprests and Salary Advances	8	30,000	1,172,780
TOTAL FINANCIAL ASSETS		2,044,223	3,780,669
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	669,146	1,179,565
NET FINANCIAL ASSETS		1,375,078	2,601,104
REPRESENTED BY			
Fund balance b/fwd.	10	2,601,104	-
Prior year adjustment	11	-2,413,797	-
Surplus/Deficit for the year		1,187,771	2,601,104
NET FINANCIAL POSITION		1,375,078	2,601,104

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 29/9/ 2020 and signed by:



Principal Secretary
Prof. Fred H.K Segor, CBS



Assistant Accountant General
Tom Mbuya Odundo
ICPAK Member Number: 5430

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF CASH FLOWS

	Note	2019-2020	2018-2019
		Kshs.	Kshs.
Receipts from operating income			
Exchequer Releases	1	4,223,335,847	3,093,470,800
Other Revenues - Receipts from Administrative Fees and Charges	2	3,983,429,584	0
Less: Payments for operating expenses			
Compensation of Employees	3	99,187,853	75,628,611
Use of goods and services	4	719,472,493	525,206,910
Transfers to Other Government Units	5	7,385,760,884	2,466,831,301
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	12	1,142,780	(1,172,780)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	13	-510,419	1,179,565
Prior Year Adjustments	11	-2,413,797	0
Net cash flow from operating activities		562,764	25,810,764
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	-1,156,429	(23,202,874)
Net cash flows from Investing Activities		-1,156,429	(23,202,874)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		-593,666	2,607,889
Cash and cash equivalent at BEGINNING of the year	7	2,607,889	-
Cash and cash equivalent at END of the year	7	2,014,223	2,607,889

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 29/9/ 2020 and signed by:



Principal Secretary
Prof. Fred H.K Segor, CBS



Assistant Accountant General
Tom Mbuya Odundo
ICPAK Member Number: 5430

**STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020**

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget Kshs. a	Adjustments Kshs. b	Final Budget Kshs. c=a+b	Actual on Comparable Basis Kshs. d	Budget Utilization Difference Kshs. e=c-d	% of Utilization F=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	269,000,000	69,000,000	338,000,000	0	338,000,000	0%
Exchequer releases	3,035,791,886	1,905,115,951	4,940,907,837	4,223,335,847	717,571,991	85%
Other Receipts -Receipts from Administrative Fees and Charges (A.I.A)	2,099,584,350	2,249,584,350	4,349,168,700	3,983,429,584	365,739,116	92%
TOTAL RECEIPTS	5,404,376,236	4,223,700,301	9,628,076,537	8,206,765,431	1,421,311,107	85%
PAYMENTS						
Compensation of Employees	67,500,000	33,863,649	101,363,649	99,187,853	2,175,796	98%
Use of goods and services	584,776,485	166,776,578	751,553,063	719,472,493	32,080,570	96%
Transfers to Other Government Units	4,749,500,000	4,024,500,000	8,774,000,000	7,385,760,884	1,388,239,116	84%
Acquisition of Assets	2,599,751	(1,439,926)	1,159,825	1,156,429	3,396	100%
TOTAL PAYMENTS	5,404,376,236	4,223,700,301	9,628,076,537	8,205,577,660	1,422,498,877	85%
Surplus/ Deficit	0	0	0	1,187,771	(1,187,771)	

The actual amount of transfer to other government Units of Kshs. 7,385,760,884.00 includes Appropriation in Aid (A.I.A) amount of Kshs. 11,850,000.00 and Kshs. 3,971,579,584.00 (Total Kshs. 3,983,429,584.00) that was collected and utilized by Wildlife Clubs of Kenya and Kenya Wildlife Service respectively.

**STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020**

NOTES

- i. The underutilization in Exchequer releases of 85% was as a result of development exchequer under issued during the year
- ii. The underutilization in Transfers to Other Government Units of 84% was as a result of development exchequer under issued during the year

The Changes between the original and final budget are as a result of Increase in funding by exchequer of Kshs. 1, 905,115,95.00 and thus the reallocation of the budget was necessary.

The entity financial statements were approved on 29/9/ 2020 and signed by:



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



**Assistant Accountant General
Tom Mbuya Oundo
ICPAK Member Number: 5430**

STATE DEPARTMENT FOR WILDLIFE
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SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget Kshs. a	Adjustments Kshs. b	Final Budget Kshs. c=a+b	Actual on Comparable Basis Kshs. d	Budget Utilization Difference Kshs. e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	1,936,791,886	1,802,637,762	3,739,429,648	3,706,400,858	33,028,791	99%
Other Receipts - Receipts from Administrative Fees and Charges (AIA)	2,099,584,350	2,249,584,350	4,349,168,700	3,983,429,584	365,739,116	92%
TOTAL RECEIPTS	4,036,376,236	4,052,222,112	8,088,598,348	7,689,830,442	398,767,907	95%
PAYMENTS						
Compensation of Employees	67,500,000	33,863,649	101,363,649	99,187,853	2,175,796	98%
Use of goods and services	534,776,485	193,298,389	728,074,874	696,062,704	32,012,170	96%
Transfers to Other Government Units	3,431,500,000	3,826,500,000	7,258,000,000	6,892,260,884	365,739,116	95%
Acquisition of Assets	2,599,751	(1,439,926)	1,159,825	1,156,429	3,396	100%
TOTAL PAYMENTS	4,036,376,236	4,052,222,112	8,088,598,348	7,688,667,871	399,930,477	95%
Surplus/Deficit	0	0	0	1,162,571	(1,162,571)	

The actual amount of transfer to other government Units of Kshs. 6,892,260,884 includes Appropriation in Aid (A.I.A) amount of Kshs. 11,850,000.00 and Kshs. 3,971,579,584.00(Total Kshs.3,983,429,584.00) that was collected and utilized by Wildlife Clubs of Kenya and Kenya Wildlife Service respectively.

**STATE DEPARTMENT FOR WILDLIFE
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NOTES

- i. There was no underutilization below 90%

The Changes between the original and final budget are as a result of Increase in funding by exchequer of K.shs. 1,802,637,762 thus the reallocation of the budget was necessary.

The entity financial statements were approved on 29/9/ 2020 and signed by:



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



**Assistant Accountant General
Tom Mbuya Odundo
ICPAK Member Number: 5430**

**STATE DEPARTMENT FOR WILDLIFE
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For the year ended June 30, 2020**

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget Kshs. a	Adjustments Kshs. b	Final Budget Kshs. c=a+b	Actual on Comparable Basis Kshs. d	Budget Utilization Difference Kshs. e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	269,000,000	69,000,000	338,000,000	0	338,000,000	0%
Exchequer releases	1,099,000,000	102,478,189	1,201,478,189	516,934,989	684,543,200	43%
TOTAL RECEIPTS	1,368,000,000	171,478,189	1,539,478,189	516,934,989	1,022,543,200	34%
PAYMENTS						
Use of goods and services	50,000,000	(26,521,811)	23,478,189	23,409,789	68,400	100%
Transfers to Other Government Units	1,318,000,000	198,000,000	1,516,000,000	493,500,000	1,022,500,000	33%
TOTAL PAYMENTS	1,368,000,000	171,478,189	1,539,478,189	516,909,789	1,022,568,400	34%
Surplus/Deficit	0	0	0	25,200	(25,200)	

NOTES

- i. The underutilization in Exchequer releases of 43% was as a result of development exchequer under issued during the year
- ii. The underutilization in Transfers to Other Government Units of 33% was as a result of development exchequer under issued during the year

The Changes between the original and final budget are as a result of reduction in funding by exchequer of Kshs.102,478,189 and thus the reallocation of the budget was necessary.

The entity financial statements were approved on 29/9/2020 and signed by:




Assistant Accountant General

Principal Secretary
Prof. Fred H.K Segor, CBS

Tom Mbuya Odundo
ICPAK Member Number: 5430

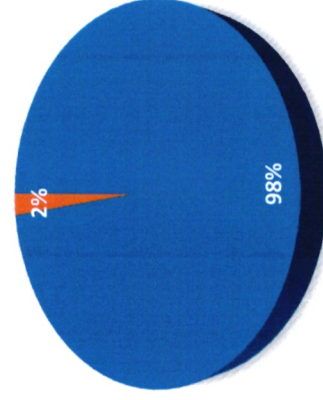
**STATE DEPARTMENT FOR WILDLIFE
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BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Original Budget 2019/2020 Kshs.	Adjustments 2019/2020 Kshs.	Final Budget 2019/2020 Kshs.	Actual on comparable basis June 30, 2020 Kshs.	Budget utilization difference Kshs.
Programme 1 - Wildlife Conservation Sub Programme 1 - Wildlife Conservation Security and Management	9,156,168,700	471,907,837	9,628,076,537	8,205,577,660	1,422,498,877
Sub Programme 2 - Administrative Services	8,906,017,069	542,897,572	9,448,914,641	8,031,299,939	1,417,614,702
	250,151,631	(70,989,735)	179,161,896	174,277,721	4,884,175
GRAND TOTAL	9,156,168,700	471,907,837	9,628,076,537	8,205,577,660	1,422,498,877

(NB: This statement is a disclosure statement indicating the utilization in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

Chart Title



■ Sub Programme 1 - Wildlife Conservation Security and Management
■ Sub Programme 2 - Administrative Services

STATE DEPARTMENT FOR WILDLIFE
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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 recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

5. Recognition of Receipts and Payments

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.

External Assistance

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

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

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

During the year ended 30th June 2020, 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 recognised 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 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.

STATE DEPARTMENT FOR WILDLIFE
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6. 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.

7. 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.

8. 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 2020, this amounted to Kshs. Nil compared to Kshs. Nil in prior period as indicated on note 7A. There were no other restrictions on cash during the year.

9. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized 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.

10. 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.

11. 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.

STATE DEPARTMENT FOR WILDLIFE
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12. 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 2019 for the period 1st July 2019 to 30th June 2020 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 recognized as inter-entity transfers.

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

15. 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.

16. 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.

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs.	Kshs.
Total Exchequer Releases for quarter 1	41,204,501	0
Total Exchequer Releases for quarter 2	1,637,432,903	70,972,000
Total Exchequer Releases for quarter 3	479,954,888	1,425,828,600
Total Exchequer Releases for quarter 4	2,064,743,555	1,596,670,200
Total	4,223,335,847	3,093,470,800

During the year the State Department for Wildlife was to receive Kshs.4,940,907,837, however, it received Kshs.4,223,335,847.00 falling short by Kshs.717,571,991.00.

2 OTHER RECEIPTS

Description	2019-2020	2018-2019
	Kshs.	Kshs.
Receipts from Administrative Fees and Charges (AIA)	3,983,429,584	0
Total	3,983,429,584	0

Other receipts not Classified elsewhere relate to receipt of Administrative fees and charges during the year. The collected Appropriation in Aid (A.I.A) amount of Kshs. 3,983,429,584 was utilized at Wildlife Clubs of Kenya and Kenya Wildlife Service.

3 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs.	Kshs.
Basic salaries of permanent employees	68,893,745	45,772,023
Basic wages of temporary employees	242,900	8,018,875
Personal allowances paid as part of salary	30,051,208	21,837,712
Total	99,187,853	75,628,611

There was an increase in compensation of employees as a result of promotions, upgrading of employees in the current year.

STATE DEPARTMENT FOR WILDLIFE
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4 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs.	Kshs.
Communication, supplies and services	1,789,908	4,417,131
Domestic travel and subsistence	13,978,789	21,606,622
Foreign travel and subsistence	4,870,067	8,583,868
Printing, advertising and information supplies & services	1,072,380	2,099,846
Rentals of produced assets	54,679,515	40,102,789
Training expenses	4,226,316	11,480,507
Hospitality supplies and services	3,949,977	9,817,044
Insurance costs	0	50,000
Specialized materials and services	1,451,439	1,283,814
Office and general supplies and services	1,419,710	2,778,656
Fuel Oil and Lubricants	5,494,500	9,440,993
Other operating expenses	624,281,475	411,102,974
Routine maintenance – vehicles and other transport equipment	1,956,989	1,853,844
Routine maintenance – other assets	301,429	588,821
Total	719,472,493	525,206,910

There was an increase in use of goods and services as a result of the increase in wildlife compensation (Other operating expenses) and Rental of Produced Assets.

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5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs.	Kshs.
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)		
See attached list	7,385,760,884	2,466,831,301
Current Grants to Government Agencies and other Levels of Government - 2630100	6,892,260,884	1,600,831,301
Capital Grants to Government Agencies and other Levels of Government - 2630200	493,500,000	866,000,000
TOTAL	7,385,760,884	2,466,831,301

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

Description	Recurrent	Development	Total	2018-2019
	Kshs.	Kshs.	Kshs.	Kshs.
Transfers to SAGAs and SCs				
Kenya Wildlife Service	2,879,831,300	473,500,000	3,353,331,300	2,417,831,301
Wildlife Clubs of Kenya	29,000,000	20,000,000	49,000,000	49,000,000
TOTAL	2,908,831,300	493,500,000	3,402,331,300	2,466,831,301

In the Grants and transfer to other government agencies is expenditure of Kshs. 3,983,429,584.00 which was collected as Appropriation In Aid (AIA) and spent at the KWS and WCK.

We have confirmed these amounts with the recipient entities and attached the confirmations as an Appendix (see Annex 6) to this financial statement.

STATE DEPARTMENT FOR WILDLIFE
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6 ACQUISITION OF ASSETS

These represent payments made to acquire property, plant and equipment during the year which have been fully expended in the year of purchase in line with the accounting policies

Non-Financial Assets	2019-2020	2018-2019
	Kshs.	Kshs.
Refurbishment of Buildings	0	7,173,124
Overhaul of Vehicles and Other Transport Equipment	228,609	1,057,401
Purchase of Household Furniture and Institutional Equipment	131,450	1,584,700
Purchase of Office Furniture and General Equipment	796,370	12,887,650
Total	1,156,429	23,202,874

STATE DEPARTMENT FOR WILDLIFE
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7A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account curren cy	Indicate whether recurrent, Developme nt, deposit etc.	Exc. rate (if in foreign currency)	2019-2020	2018-2019
				Kshs.	Kshs.
<i>State Department for Wildlife, A/c No. 1000395559, Ksh</i>	Kshs.	Recurrent	1	2,014,223,15	2,469,610.95
<i>State Department for Wildlife, A/c No. 1000395559, Ksh</i>	Kshs.	Recurrent	1	0	59,920.00
<i>State Department for Wildlife, A/c No. 1000395648, Ksh</i>	Kshs.	Development	1	0.00	76,875.85
<i>State Department for Wildlife, A/c No. 1000395702, Ksh</i>	Kshs.	Deposits	1	0.00	0.00
<i>National Wildlife Strategy 2030, A/c No. 100407883, Ksh</i>	Kshs.	Project		0.00	0.00
<i>Combating Poaching and Illegal Wildlife Trade A/c No.1000453168</i>	Kshs.	Project		0.00	0.00
Total				2,014,223.15	2,606,406.80

7B: CASH IN HAND

	2019-2020	2018-2019
	Kshs.	Kshs.
Cash in Hand – Held in domestic currency	0	1,482
Total	0	1,482

Cash in hand should also be analysed as follows:

	2019-2020	2018-2019
	Kshs.	Kshs.
Headquarters, NSSF BUILDING BLOCK A, Cash Office - Recurrent	0	1,482
Total	0	1,482

STATE DEPARTMENT FOR WILDLIFE
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8: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS AND SALAR ADVANCES

<i>Description</i>	2019-2020	2018-2019
	Kshs.	Kshs.
Government Imprests	-	1,114,400
Salary advances	30,000	58,380
Total	30,000	1,172,780

Below is the detailed listing of Outstanding Salary advances.

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs.	Kshs.	Kshs.
1. Ismael Achieng	10-Mar-20	30,000	0	30,000
Total		30,000	0	30,000

9. ACCOUNTS PAYABLE

Description	2019-2020	2018-2019
	Kshs.	Kshs.
Other Liabilities	67,798.00	150,189.60
Deposits	0.00	0.00
Third Party Payments	601,348.00	1,029,375.00
Total	669,146.00	1,179,564.60

These are payments due to Third parties from deductions made from staff salary and not remitted and Imprest recoveries not submitted to the MDA that issued them

10. FUND BALANCE BROUGHT FORWARD

Description	2019-2020	2018-2019
	Kshs.	Kshs.
Bank accounts	2,606,406.80	0
Cash in hand	1,482.00	0
Accounts Receivables – Outstanding Imprests & Clearance accounts	1,172,780.00	0
Accounts Payables – Deposits/Third party payments	-1,179,564.60	0
Total	2,601,104.20	0

These are fund balances that were brought forward from the FY 2018/2019. The bank balances of Kshs. 2,546,486.80 were however taken back by the exchequer from Recurrent and Development accounts as shown in note 11.

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11. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs.	Kshs.	Kshs.
Adjustments on Bank account Balances	0	-2,546,486.80	0.00
Cash in hand	0	0.00	0.00
Adjustments on Accounts Payables	0	132,689.60	0.00
Adjustments on Receivables	0	0.00	0.00
	0	-2,413,797.20	0.00

The prior year adjustments relate to bank balances that were swept back to exchequer at the beginning of the year of Kshs. 2,546,486.80 from the recurrent and development accounts respectively.

12. CHANGES IN ACCOUNTS RECEIVABLE

Description	2019 - 2020	2018 - 2019
	Kshs.	Kshs.
Outstanding Accounts Receivable as at 1 st July, 2019	1,172,780	1,172,780
Outstanding Accounts Receivable as at 30 th June, 2020	30,000	0
Net changes in account receivables	1,142,780	1,172,780

13. CHANGES IN ACCOUNTS PAYABLE

Description	2019 - 2020	2018 - 2019
	Kshs.	Kshs.
Accounts payables as at 1 st July 2019	1,179,565	1,179,565
Accounts payables as at 30 th June, 2020	669,146	0
Net changes in account Payables	(510,419)	1,179,565

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14. 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; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2019- 2020	2018- 2019
	Kshs.	Kshs.
Key Management Compensation	0	0
<u>Transfers to related parties</u>		
Transfers to other MDAs	0	0
Transfers to SCs and SAGAs	3,402,331,300	2,466,831,301
Transfers to Development Project	0	0
Transfers to County Governments	0	0
Total Transfers to related parties	3,402,331,300	2,466,831,301
<u>Transfers from related parties</u>		
Transfers from the Exchequer	4,223,335,847	3,093,470,800
Transfers from other MDAs	0	0
(Insert any other transfers received)	0	0
Total Transfers from related parties	4,223,335,847	3,093,470,800

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15. OTHER IMPORTANT DISCLOSURES

15.1: OTHER PENDING PAYABLES (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs.	Kshs.	Kshs.	Kshs.
Amounts due to National Government entities	581,902.45	67,797.60	128,797.45	520,902.60
Amounts due to Other Government entities	-	-	-	-
Amounts due to third parties	597,662.15	148,243.40	597,662.15	148,243.40
Total	1,179,564.60	216,041.00	726,456.60	669,146.00

16. HUMAN-WILDLIFE CONFLICT COMPENSATION CLAIM STATUS 2014 TO JUNE 2020(see Annex 4).

a).Human Wildlife Conflict Compensation Claim - 2014 to May 2017

The State Department has examined and awarded HWC compensation claims covering the period 2014 to May 2017 and the following is the detailed status:

- i. Approved 299 human death claims and paid out KSh.1.48 Billion to next of kin for the victims, while another 129 death claims worth of KSh.571 Million were deferred due to lack of relevant documentations and clarifications of incidence narratives.
- ii. Approved 366 human injury claims and paid out KSh.129 Million to claimants, while 1,266 claims were approved worth of Ksh.410 Million but not yet paid, and 2,046 claims worth 940 Million were deferred due to lack of relevant documentations and clarifications of incidence narratives.
- iii. Approved 1,676 crop destruction claims worth of KSh.143 Million but not yet paid while 1,786 claims worth of 250 Million were deferred due to lack of relevant documentations and clarifications of incidence narratives.
- iv. Approved 1,147 livestock predation claims worth of KSh.55 Million but not yet paid while 845 claims worth of KSh.53 Million were deferred due to lack of relevant documentations and clarifications of incidence narratives.
- v. Approved 4 property damages claims worth of KSh.264,732 but not yet paid while 15 claims worth of KSh.1 Million were deferred due to lack of relevant documentations and clarifications of incidence narratives.

STATE DEPARTMENT FOR WILDLIFE
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b).Projection on New Pending Claims submitted from June 2017 to June 2020

The pending HWC compensation claims that have been submitted covering the period June 2017 to June 2020 are 9,367 claims comprising of 388 human deaths, 2,080 injuries, 2,464 livestock predation, 4,135 crop destructions and 300 property damages.

CLAIM TYPE	GRAND TOTAL
Human Deaths	388
Human Injury	2,080
Livestock Predation	2,464
Crop destruction	4,135
Property Damages	300
TOTAL	9,367

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

17. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragraph 817.1	Variance Between Notes to the Financial Statements and Notes as Per IFMIS Report	<i>The Accounts unit and the IFMIS Department are continuously addressing these challenges with the aim of reconciling the differences.</i>	Head of Accounting Unit	Resolved	
Paragraph 817.1	Undisclosed Prior Year Comparative Figures.	<i>It is true that no comparative figures were given for the financial period 2015/2016. This is because the state department never existed as a vote in the financial year 2015/2016. The State Department for natural Resources existed as a department.</i>	Head of Accounting Unit	Resolved	


STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Paragraph 818	Unverifiable Value of Assets Ministry of Environment and Natural Resources to have two separate entities (State Department for Environment and State Department for Natural Resources) the vesting of the assets to the two entities was not done. In the circumstances, it was not possible to confirm the value of the assets relating to the State Department.	<i>It is true that handing over, taking over of assets and liabilities was not properly done .The asset register has been compiled and the value of assets included based on the cost of acquisition since the records are available from the stores S3 cards. However, tagging and valuation of equipment and furniture both procured by the state department and that inherited from the previous Ministry has not been done.</i>	Head of Supply Chain Management	Partly Resolved	FY 2020/2021

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


Principal Secretary
Prof. Fred H.K Segor, CBS


Assistant Accountant General
Tom Mbuya Odundo
ICPAK Member Number: 5430

ANNEX 1 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracte		Amount Paid To-Date	Outstanding Balance		Comments
			d	b		2020	2019	
Amounts due to National Govt Entities		A			c	d=a-c		
1. Ministry of Tourism	Salary advance recoveries for advances Issued by Ministry of tourism	135,608.00	-		104,610.40	30,997.60	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	0.00	24,187.05	Amount not Remitted
3. PS SDNR	Cash received for outstanding imprest issued by state Department for Natural resources	231,942.00	-		-	231,492.00	231,492.00	Amount not Remitted
4. PS SDNR	Imprest Recovery	7,208.85	-		-	7,208.85	-	Amount not Remitted
5. PS SDNR	Imprest Recovery	29,591.15	-		-	29,591.15	-	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	221,613.00	Amount was swiped by Treasury during 2019/20 Financial Year
Sub-Total		649,700.05	-		128,797.45	520,902.60	581,902.45	
Amounts due to Other Govt Entities								
Sub-Total		-	-		-	-	-	
Amounts due to Third Parties								

1. KFS Pension	Pension recoveries for October 2018 to January 2019	-	-	3,892.15	-	3,892.15	Amount not Remitted
2. MOW Welfare	SWA Deductions not Remitted	-	-	15,700.00	-	15,700.00	Paid during FY 2019-20
3. MFA SWA	SWA Deductions not Remitted	-	-	1,800.00	-	1,800.00	Paid during FY 2019-20
4. KCB LTD	Returned Mortgage deductions by KCB LTD	-	-	576,270.00	-	576,270.00	Paid during FY 2019-20
5. Peter Mwangi Mbogo	Imprest Recovery (PS SDW)	-	-	-	37,748.75	-	Amount was swiped by Treasury during 2020/21 Financial Year
6. Peter Mwangi Mbogo	Imprest Recovery (PS SDW)	-	-	-	34,997.15	-	Amount was swiped by Treasury during 2020/21 Financial Year
7. Peter Mwangi Mbogo	Imprest Recovery (PS SDW)	-	-	-	37,748.75	-	Amount was swiped by Treasury during 2020/21 Financial Year
8. Peter Mwangi Mbogo	Imprest Recovery (PS SDW)	-	-	-	37,748.75	-	Amount was swiped by Treasury during 2020/21 Financial Year
Sub-Total		-	-	597,662.15	148,243.40	597,662.15	
Grand Total		-	-	726,459.60	669,146.00	1,179,564.60	

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs.) 2018/2019	Additions during the year (Kshs.)	Disposals during the year (Kshs.)	Transfers in/(out) during the year	Historical Cost c/f (Kshs.) 2019/2020
Refurbishment of buildings	7,173,124	0	0	0	7,173,124
Overhaul of Vehicles and Other Transport Equipment	1,057,401	228,609	0	0	1,286,010
Purchase of Household Furniture and Institutional Equipment	1,584,700	131,450	0	0	1,716,150
Purchase of Office Furniture and General Equipment	12,887,650	796,370	0	0	13,684,020
Purchase of Specialized Plant, Equipment and Machinery	500,000	0	0	0	500,000
Total	23,202,874	1,156,429	0	0	24,359,304

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 18 on acquisition of assets during the year.

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

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1.	KENYA WILDLIFE SERVICE	Under Section 7 of the Act the Kenya Wildlife Service in 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		3,353,331,300.00	YES
2.	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.		49,000,000.00	YES

ANNEX 4 – CONTINGENT LIABILITIES REGISTER

HUMAN WILDLIFE COMPENSATION CLAIM STATUS 2014 TO MAY 2017

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs.	Expected date of payment	Remarks
1.	Human Wildlife Compensation Claims	Various	Kshs.	608,536,447.00	FY 2020/2021	Approved and not Paid
2.	Human Wildlife Compensation Claims	Various	Kshs.	1,817,047,124.00	When resubmitted and evaluated.	Deferred/Liability

ANNEX 5- REPORTS GENERATED FROM IFMIS

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

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

ANNEX 6- OTHER ATTACHMENTS

- (i) Transfer confirmation letters.
- (ii) F.O 30 Manual Bank Reconciliation statements.
- (iii) Bank Certificates

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 30-JUN-20

REC-STATE DEPARTMENT FOR WILDLIFE

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

	Balance as per bank certificate	11,351,976.40
Less --		
	1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	16,684,512.80
	2. Receipts in Bank Statement not yet recorded in Cash Book	269,006.50
Add --		
	3. Payment in Bank Statement not yet recorded in Cash Book	
	4. Receipts in Cash Book not yet Recorded in Bank Statement	859,832,967.30
	Bank Balance as per Cash Book	854,231,424.40

Reconciled by: *[Signature]* Signature: *[Signature]* Date: *30/06/2020*

Reviewed by : Signature: Date:

Approved by: *T.M. D...* Signature: *[Signature]* Date: *01/07/2020*

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 30-JUN-20

REC-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Harle Malaisie , Account Number : 1000395559

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

Cheque		Payee	Amount
No	Date		
100004108	18-JUN-20	HIGHER EDUCATION LOANS BOARD	3,214.00
100004109	18-JUN-20	SUSAN JEMTA KOECH	173,479.60
100004111	18-JUN-20	MEAO STAFF WELFARE	10,206.00
100004112	18-JUN-20	AFYA SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	12,967.55
100004113	18-JUN-20	AFYA SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	2,110.00
100004114	18-JUN-20	KENYA COMMERCIAL BANK LIMITED	259,069.00
100004115	18-JUN-20	KENYA COMMERCIAL BANK LIMITED	569,502.65
100004116	18-JUN-20	MADISON LIFE ASSURANCE KENYA LIMITED	1,067.00
100004118	18-JUN-20	GILF AFRICAN BANK	28,900.00
100004119	18-JUN-20	UNAITAS SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	4,180.00
100004120	18-JUN-20	IZWE LOANS KENYA LTD	753.00
100004121	18-JUN-20	MWALIMU NATIONAL SACCO	58,889.00
100004124	18-JUN-20	SHRIKA SACCO	148,379.90
100004125	18-JUN-20	HARAMBEE SAVINGS AND CREDIT COOPERATIVE SOCIETY	15,818.95
100004126	18-JUN-20	HARAMBEE SAVINGS AND CREDIT COOPERATIVE SOCIETY	278,626.95
100004127	18-JUN-20	JAMP SACCO SOCIETY LIMITED	109,593.40
100004128	18-JUN-20	JAMP SACCO SOCIETY LIMITED	54,842.00
100004129	18-JUN-20	ASLU SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	40,960.00
100004130	18-JUN-20	TREASURER SHRIKA SACCO	197,723.30
100004131	18-JUN-20	SALTI SACCO	3,160.00
100004132	18-JUN-20	IMATCO SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	8,095.00
100004133	18-JUN-20	IMATCO SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	41,525.85
100004134	18-JUN-20	WANA ANGA CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	11,673.00
100004135	18-JUN-20	ENERGY SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	5,410.00
100004136	18-JUN-20	LIBERTY LIFE ASSURANCE KENYA LTD	4,781.15
100004137	18-JUN-20	BRITISH AMERICAN INSURANCE COMPANY K LIMITED	30,538.45
100004138	18-JUN-20	CORPORATE INSURANCE COMPANY LIMITED	11,939.70
100004139	18-JUN-20	HOUSING FINANCE COMPANY OF KENYA	27,110.00
100004140	18-JUN-20	PLATINUM ORBIT LTD	8,330.00
100004144	18-JUN-20	COOPERATIVE BANK OF KENYA	108,051.45
100004145	18-JUN-20	HAZINA SACCO SOCIETY LTD	443,028.75
100004146	18-JUN-20	ARDHI SACCO SOCIETY LIMITED	53,636.00
100004147	18-JUN-20	MAGERERI CO-OPERATIVE SOCIETY LIMITED	19,140.00
100004148	18-JUN-20	HAZINA SACCO SOCIETY LTD	50,403.15
100004149	18-JUN-20	EQUITY BANK LIMITED	1,113,933.30
100004150	18-JUN-20	EQUITY BANK LIMITED	15,155.00
100004151	18-JUN-20	FAULU KENYA LIMITED	38,345.00
100004152	18-JUN-20	PREMIER KENYA LIMITED	11,136.00
100004153	18-JUN-20	UNION OF KENYA CIVIL SERVANTS	6,772.40
100004154	18-JUN-20	MAZINGIRA WELFARE AND SPORTS ASSOCIATION	55,007.00
100004155	18-JUN-20	MOW WELFARE AND SPORTS ASS	7,560.00
100004156	18-JUN-20	ARDHI SOCIAL WELFARE ASSOCIATION	30.00
100004157	18-JUN-20	CO-OPERATIVE STAFF SELF HELP GROUP	2,460.00
100004158	18-JUN-20	NATIONAL SOCIAL SECURITY FUND	5,600.00

From Date : 01-JUN-20 To : 30-JUN-20

REC-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Wanjak Salassie , Account Number : 1000395559

I. PAYMENTS IN CASH BOOK NOT YET RECEIVED BY BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque			
No	Date	Payee	Amount
100004159	18-JUN-20	TRANSOOM WELFARE ASSOCIATION	3,645.00
100004160	18-JUN-20	MLWASA WELFARE ASSOCIATION	2,160.00
100004161	18-JUN-20	KENYA NATIONAL SECRETARIES ASSOCIATION	1,980.00
100004164	18-JUN-20	NATIONAL HOSPITAL INSURANCE FUND	111,150.00
100004165	18-JUN-20	NATIONAL HOSPITAL INSURANCE FUND	1,700.00
100004166	18-JUN-20	STANDARD CHARTERED BANK KENYA LIMITED	208,949.30
100004167	18-JUN-20	ABSA BANK KENYA LTD	634,398.00
100004168	18-JUN-20	ELIMU SACCO SOCIETY LTD	5,740.00
100004169	18-JUN-20	MASHINANI WELFARE ASSOCIATION	920.00
100004170	18-JUN-20	MASHINANI WELFARE ASSOCIATION	280.00
100004171	18-JUN-20	MIPANGO STAFF WELFARE ASSOCIATION	180.00
100004173	18-JUN-20	NATIONAL BANK	145,404.90
100004174	18-JUN-20	SANLAM LIFE ASSURANCE LIMITED	10,520.60
100004176	18-JUN-20	KENYA WOMEN FINANCE TRUST	14,353.00
100004179	18-JUN-20	UKULIMA SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	20,316.70
100004180	18-JUN-20	SHIRIKA SACCO	19,108.10
100004181	18-JUN-20	UKULIMA SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	85,117.60
100004182	18-JUN-20	COOPERATIVE BANK OF KENYA	1,213,967.40
100004183	18-JUN-20	KENYA POLICE WELFARE SAVINGS	98,947.50
100004184	18-JUN-20	MINISTRY OF INTERIOR STAFF WELFARE ASSOCIATION	410.00
100004187	18-JUN-20	KENYA COMMERCIAL BANK LIMITED	241,478.00
100004188	18-JUN-20	LETSHEGO GROUP LIMITED	4,191.00
100004196	22-JUN-20	FIVE STYLE CLEANING AND CLEANERS LIMITED	310,443.60
100004197	22-JUN-20	FIVE STYLE CLEANING AND CLEANERS LIMITED	228,579.80
100004198	22-JUN-20	FIVE STYLE CLEANING AND CLEANERS LIMITED	310,443.60
100004199	22-JUN-20	KENYA COMMERCIAL BANK LIMITED	576,270.00
100004213	22-JUN-20	SAFARI COMMERCIAL	458,000.00
100004214	22-JUN-20	TOYOTA MOTOR LIMITED	547,097.80
100004216	22-JUN-20	BELANASPIA ENTERPRISES	129,232.70
100004218	22-JUN-20	R H DEVANI LIMITED	1,300,000.00
100004220	22-JUN-20	BURCHS RESORT MALVASHA LIMITED	61,913.80
100004231	22-JUN-20	SUNBEAM COMPUTER SYSTEMS SA LIMITED	211,293.10
100004233	22-JUN-20	DIGNITY TRADERS	658,448.30
100004234	22-JUN-20	Hekami Ventures Limited	311,652.40
100004237	22-JUN-20	MARKITECH SUPPLER LTD	1,147,812.90
100004239	22-JUN-20	CIETHERU ENTERPRISES	178,896.50
100004240	22-JUN-20	SALYKA SOLUTIONS	250,603.40
100004243	22-JUN-20	WORLD POINT SUPPLIERS	466,800.50
100004260	23-JUN-20	Nyagayas Satans Limited	162,051.70
100004283	25-JUN-20	KENNEDY LOGISTICS LTD	46,000.00
100004284	25-JUN-20	NICOLETTE KARIU NYRWIRA	34,600.00
100004285	25-JUN-20	DAVID WANJA OGALA	3,000.00
100004286	25-JUN-20	FLORENCE GERIMBA BUSBOR	3,000.00
100004287	25-JUN-20	WACHERA MACHARIA KARIUKI	3,500.00
100004288	25-JUN-20	VIRGINIA WAMBETI MACHARIA	2,500.00
100004289	25-JUN-20	TOM MBUYA ODUNDO	3,000.00
100004290	25-JUN-20	JULIUS MWANGI MACHARIA	3,000.00
100004291	25-JUN-20	PETER MWALUHA MATHURA	2,500.00
100004292	25-JUN-20	SIMON GICHIRI MATHURA	3,500.00
100004293	25-JUN-20	PHILIP NZIMO CHOMBO	3,000.00
100004294	25-JUN-20	PETER WACIRI MATHURA	3,500.00
100004295	25-JUN-20	JULIUS MWANGI MACHARIA	3,000.00

F.O. 30

REVENUE OF KENYA
BASIC ADMINISTRATION

From Date : 01-JUN-2011 : 30-JUN-20

REC-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Upper Belvedere , Account Number : 1000395559

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

Cheque		Payee	Amount
No	Date		
100004296	26-JUN-20	PETER MWANGI MUTHURA	3,500.00
100004297	26-JUN-20	PHILIP NZIRO CHOMBE	2,500.00
100004298	26-JUN-20	PETER WAGIRI CHOMBE	3,500.00
100004299	26-JUN-20	PETER OKENO CHOMBE	3,000.00
100004300	26-JUN-20	DAVID WANGARI GADDA	3,000.00
100004301	26-JUN-20	VIRGINIA WAMBETI MUYI	2,500.00
100004302	26-JUN-20	MICHEAL MUEMA NGOLOMA	2,500.00
100004303	26-JUN-20	TOM MBUYA GONG'U	3,000.00
100004304	26-JUN-20	JOHN GIOACI MUMBA	3,500.00
100004305	26-JUN-20	PETER MATHURA WOSU	2,500.00
100004306	29-JUN-20	COMPUTERWORLD LTD	618,646.55
100004308	29-JUN-20	ELIZABETH KIMPHI KIBONG'O	30,000.00
100004309	29-JUN-20	PETER LAI MURUGU	223,600
100004310	29-JUN-20	ISHMAEL OCHIENG	21,600.00
100004311	29-JUN-20	ESTHER WANGARI NJUGUNA	290,800.00
100004312	29-JUN-20	ESTHER WANGARI NJUGUNA	35,923.00
100004313	29-JUN-20	INSTITUTE OF KENYA RESOURCE MANAGEMENT	28,750.00
100004314	29-JUN-20	Kenya Association of Records Managers And Archivists	9,600.00
100004316	29-JUN-20	LYDIAH NAIROBI MURUNGU	80,000.00
100004316	29-JUN-20	HARRISON KARIKURU	126,000.00
100004317	30-JUN-20	ISHMAEL OCHIENG	10,000.00
100004318	30-JUN-20	ESTHER WANGARI NJUGUNA	20,000.00
100004319	30-JUN-20	FLORENCE GESHU SA BOSIBORI	40,000.00
100004320	30-JUN-20	PHYLLIS N. NJUGU	20,000.00
100004321	30-JUN-20	ANNE NJUGU	10,000.00
100004322	30-JUN-20	CLAIRE MELLOR	20,000.00
100004323	30-JUN-20	VIRGINIA WAMBETI MUYI	40,000.00
100004324	30-JUN-20	KIMBERLY MURPHY MURUGU	20,000.00
100004325	30-JUN-20	MICHEAL MUEMA NGOLOMA	10,000.00
100004326	30-JUN-20	TOM MBUYA GONG'U	50,000.00
100004327	30-JUN-20	JOHN GIOACI MUMBA	40,000.00
100004328	30-JUN-20	PHILIP NZIRO CHOMBE	40,000.00
100004329	30-JUN-20	PETER WAGIRI CHOMBE	40,000.00
100004330	30-JUN-20	PETER OKENO CHOMBE	40,000.00
100004331	30-JUN-20	PETER OKENO CHOMBE	80,000.00
100004332	30-JUN-20	DAVID WANGARI GADDA	40,000.00
100004333	30-JUN-20	PETER MATHURA WOSU	40,000.00
100004334	30-JUN-20	JULIUS MWANGI MUTHURA	40,000.00
100004335	30-JUN-20	SIMON GIOACI MUMBA	40,000.00
100004336	30-JUN-20	BRENDA MURUGU MURUGU	40,000.00
100004337	30-JUN-20	PETER MATHURA WOSU	40,000.00
100004338	30-JUN-20	ANTONY SIMON MURUGU	40,000.00
100004339	30-JUN-20	PETER KIBARA MURUGU	40,000.00
100004340	30-JUN-20	JOSEPH KIBARA MURUGU	20,000.00
100004341	30-JUN-20	CHARLES MURUGU MURUGU	30,030.00
100004342	30-JUN-20	DANIEL MANSERA MURUGU	5,000.00
100004343	30-JUN-20	DANIEL MANSERA MURUGU	14,700.00
100004344	30-JUN-20	SINTILA KASHIM MURUGU	14,700.00
Total			16,684,512.80

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

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 30-JUN-20

REC-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Naiba Melasse , Account Number : 1000395559

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

Receipts			Amount
No	Date		
NONREF	05-JUN-20	TRFS Payments /BENM/ PV2162	37,748.75
NONREF	05-JUN-20	Inward KEPSS MT 103	117,909.00
NONREF	19-JUN-20	Cash Deposit	8,400.00
225028	19-JUN-20	Outward Chq	67,200.00
NONREF	29-JUN-20	TRFS Payments /BENM/ PV2444	37,748.75
Total:			269,006.50

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

Cheque			Amount
No	Date		
Total:			

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

Receipts			Amount
No	Date		
12030000060	25-JUN-20		851,689,318.25
12030000061	25-JUN-20		8,121,325.00
12030000058	17-JUN-20		22,324.00
Total:			859,832,967.30

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 30-JUN-20

DEV-STATE DEPARTMENT FOR WILDLIFE

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

	Balance as per bank certificate	2,378,910.95
Less --		
	1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	100,000.00
	2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --		
	3. Payment in Bank Statement not yet recorded in Cash Book	
	4. Receipts in Cash Book not yet Recorded in Bank Statement	257,057,089.05
	Bank Balance as per Cash Book	259,336,000.00

Reconciled by: *[Signature]* Signature: *[Signature]* Date: *[Date]*

Reviewed by : Signature: Date:

Approved by: *T.M. Oduro* Signature: *[Signature]* Date: *[Date]*

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-20 To : 30-JUN-20

DEP-STATE DEPARTMENT FOR WILDLIFE
Account Number : 1000395702

Bank : Central Bank of Kenya , Branch : Hailu Selassie ,

	Balance as per bank certificate	0.00
Less --		
	1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
	2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --		
	3. Payment in Bank Statement not yet recorded in Cash Book	
	4. Receipts in Cash Book not yet Recorded in Bank Statement	
	Bank Balance as per Cash Book	0.00

Reconciled : *Simon O. Omondi* Signature: *[Signature]* Date: *30/6/2020*

Reviewed by : Signature: Date:

Approved : *J.M. Omondi* Signature: *[Signature]* Date: *30/6/2020*

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Equipment and Machinery				
3110000 Acquisition of Fixed Capital Assets	1,156,429.40	0.00	23,202,874.45	0.00
6530101 Ministry HQ Recurrent Bank A/C	249,748.60	0.00	267,944.20	0.00
6530100 Recurrent Bank Accounts	249,748.60	0.00	267,944.20	0.00
6530000 Recurrent Bank Accounts	249,748.60	0.00	267,944.20	0.00
6580101 Cash	0.00	3,693,858,072.75	0.00	810,411,196.45
6580102 Cash at Hand - imprest	86,200.00	0.00	0.00	0.00
6580104 Cash in Transit	4,645,233,084.55	0.00	2,931,081,870.20	0.00
6580100 Cash in Hand	4,645,319,284.55	3,693,858,072.75	2,931,081,870.20	810,411,196.45
6580000 Cash in Hand	4,645,319,284.55	3,693,858,072.75	2,931,081,870.20	810,411,196.45
6710103 Salary advance	30,000.00	0.00	58,380.00	0.00
6710100 Debtors & Advances - Employees	30,000.00	0.00	58,380.00	0.00
6710000 Domestic Debtors & Advances	30,000.00	0.00	58,380.00	0.00
6720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
6720100 Debtors & Advances - Government	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	576,270.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	576,270.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	576,270.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	1,114,400.00	0.00
6760100 Imprests	0.00	0.00	1,114,400.00	0.00
6760000 Government Imprests	0.00	0.00	1,114,400.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/c's	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	1,817,691.80	0.00	1,935,600.80	0.00
7310100 General Deposits Items	1,817,691.80	0.00	1,935,600.80	0.00
7310000 Deposits	1,817,691.80	0.00	1,935,600.80	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	17,500.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	36,800.40	0.00	104,610.40
7320118 Provident Fund	0.00	0.00	0.00	3,892.15
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	24,187.05
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	30,997.20	0.00	0.00
7320100 Salary Deductions	0.00	67,797.60	0.00	150,189.60
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	67,797.60	0.00	150,189.60
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	37,500.00	0.00	37,500.00
7390100 System Required Liabilities	0.00	37,500.00	0.00	37,500.00
7399999 Cash Clearing A/c	0.00	949,664,479.35	0.00	2,120,681,934.95
7399900	0.00	949,664,479.35	0.00	2,120,681,934.95
7390000 System Required Liabilities A/c's	0.00	949,701,979.35	0.00	2,120,719,434.95
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,316,806,646.70	0.00	3,093,470,800.00
9910200 Exchequer Provisions	0.00	7,316,806,646.70	0.00	3,093,470,800.00
9910000 Provisions	0.00	7,316,806,646.70	0.00	3,093,470,800.00
9999999 Consolidated Fund	3,090,869,695.80	0.00	0.00	0.00
9999900	3,090,869,695.80	0.00	0.00	0.00
9990000 Opening Balance Reserves	3,090,869,695.80	0.00	0.00	0.00
Total	15,943,864,080.40	15,943,864,080.40	6,025,327,891.00	6,025,327,891.00

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: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	4,223,335,846.70	3,093,470,800.00
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	3,983,429,584.00	0.00
TOTAL RECEIPTS		8,206,765,430.70	3,093,470,800.00
PAYMENTS			
Compensation of Employees	12	99,187,853.30	75,628,610.60
Use of goods and Services	13	719,472,492.95	525,206,909.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,385,760,884.00	2,466,831,301.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,156,429.40	23,202,874.45
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		8,205,577,659.65	3,090,869,695.80
SURPLUS/DEFICIT		1,187,771.05	2,601,104.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	249,748.60	267,944.20
Cash Balances	22B	951,461,211.80	2,120,670,673.75
Total Cash And Cash Equivalents		951,710,960.40	2,120,938,617.95
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	30,000.00	596,510.00
TOTAL FINANCIAL ASSETS		951,740,960.40	2,121,535,127.95
Financial Liabilities			
Accounts Payables - Deposits	24	947,952,085.15	2,118,934,023.75
NET FINANCIAL ASSETS		3,788,875.25	2,601,104.20
REPRESENTED BY			
Fund Balance b/fwd	25	2,601,104.20	0.00
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		1,187,771.05	2,601,104.20
NET FINANCIAL POSITION		3,788,875.25	2,601,104.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

	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	4,223,335,846.70	3,093,470,800.00
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	3,983,429,584.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	99,187,853.30	75,628,610.60
Use of goods and Services	13	719,472,492.95	525,206,909.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	7,385,760,884.00	2,466,831,301.00
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		(1,170,415,428.60)	2,118,337,513.75
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	(1,168,071,228.15)	2,144,141,492.40
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	1,156,429.40	23,202,874.45
Net Cash Flow From Investing Activities	B	(1,156,429.40)	(23,202,874.45)
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	(1,169,227,657.55)	2,120,938,617.95
Cash and Cash Equivalent at BEGINNING of The Year		2,120,938,617.95	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	951,710,960.40	2,120,938,617.95

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-19 To JUN-20

Compare With: JUL-18 To JUN-19

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	4,223,335,846.70	3,093,470,800.00
TOTAL		4,223,335,846.70	3,093,470,800.00

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 Enters. & 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 Enters. 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	3,983,429,584.00	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		3,983,429,584.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	68,893,745.30	45,772,023.35
Basic Wages - Temporary Employees	2110200	242,900.00	8,018,875.00
Personal Allowances paid as part of Salary	2110300	30,051,208.00	21,837,712.25
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		99,187,853.30	75,628,610.60

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	1,789,907.50	4,417,131.35
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	13,978,788.90	21,606,621.50
Foreign Travel and Subsistence, and other transportation costs	2210400	4,870,066.75	8,583,868.25
Printing, Advertising and Information Supplies and Services	2210500	1,072,379.80	2,099,846.20
Rentals of Produced Assets	2210600	54,679,514.60	40,102,789.20
Training Expenses	2210700	4,226,316.20	11,480,507.30
Hospitality Supplies and Servi	2210800	3,949,977.25	9,817,044.05
Insurance Costs	2210900	0.00	50,000.00
Specialised Materials and Supp	2211000	1,451,439.00	1,283,813.80
Office and General Supplies and Services	2211100	1,419,710.05	2,778,655.90
Fuel Oil and Lubricants	2211200	5,494,500.00	9,440,993.00
Other Operating Expenses	2211300	624,281,474.90	411,102,973.60
Routine Maintenance - Vehicles	2220100	1,956,988.70	1,853,844.40
Routine Maintenance - Other Assets	2220200	301,429.30	588,821.20
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		719,472,492.95	525,206,909.75

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	6,892,260,884.00	1,600,831,301.00
Capital Grants to Government Agencies and other Levels of Government	2630200	493,500,000.00	866,000,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		7,385,760,884.00	2,466,831,301.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		30,000.00	1,749,050.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	67,797.60	150,189.60
Deposits	7310000	(1,817,691.80)	(1,935,600.80)
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	949,701,979.35	2,120,719,434.95
TOTAL		947,952,085.15	2,118,934,023.75

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	267,944.20	0.00
Opening Balance Cash	22B	2,120,670,673.75	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	596,510.00	0.00
Opening Balance - Deposits	24	(2,118,934,023.75)	0.00
TOTAL		2,601,104.20	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

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	7,173,124.15
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	228,609.30	1,057,400.80
Purchase of Household Furniture and Institutional Equipment	3110900	131,450.00	1,584,700.00
Purchase of Office Furniture and General Equipment	3111000	796,370.10	12,887,649.50
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	500,000.00
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		1,156,429.40	23,202,874.45

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	249,748.60	267,944.20
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		249,748.60	267,944.20

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	951,461,211.80	2,120,670,673.75
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		951,461,211.80	2,120,670,673.75

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	30,000.00	58,380.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	576,270.00
Government Imprests	6760000	0.00	1,114,400.00
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



Statement of Budget Execution
 Entity: 1203-1203_State Department for Wildlife
 Current Period: JUL-19 To JUN-20

	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	269,000,000.00	0.00	69,000,000.00	338,000,000.00	0.00	338,000,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	4,223,335,846.70	(4,223,335,846.70)	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	2,099,584,350.00	0.00	2,249,584,350.00	4,349,168,700.00	3,983,429,584.00	365,739,116.00	91.59%
Total		2,368,584,350.00	0.00	2,318,584,350.00	4,687,168,700.00	8,206,765,430.70	(3,519,596,730.70)	175.09%
PAYMENTS								
Compensation of Employees	12	67,500,000.00	0.00	33,863,649.00	101,363,649.00	99,187,853.30	2,175,795.70	97.85%
Use of goods and Services	13	584,776,485.25	0.00	166,776,577.75	751,553,063.00	719,472,492.95	32,080,570.05	95.73%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	4,749,500,000.00	0.00	4,024,500,000.00	8,774,000,000.00	7,385,760,884.00	1,388,239,116.00	84.18%
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	2,599,751.00	0.00	(1,439,926.00)	1,159,825.00	1,156,429.40	3,395.60	99.71%
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		5,404,376,236.25	0.00	4,223,700,300.75	9,628,076,537.00	8,205,577,659.65	1,422,498,877.35	85.23%



Statement of Budget Execution
Entity: 1203-1203_State Department for Wildlife
Current Period: JUL-19 To JUN-20

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: JUL-19 To JUN-20

	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization 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	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	3,706,400,857.65	(3,706,400,857.65)	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	2,099,584,350.00	0.00	2,249,584,350.00	4,349,168,700.00	3,983,429,584.00	365,739,116.00	91.59%
Total		2,099,584,350.00	0.00	2,249,584,350.00	4,349,168,700.00	7,689,830,441.65	(3,340,661,741.65)	176.81%
PAYMENTS								
Compensation of Employees	12	67,500,000.00	0.00	33,863,649.00	101,363,649.00	99,187,853.30	2,175,795.70	97.85%
Use of goods and Services	13	534,776,485.25	0.00	193,298,388.75	728,074,874.00	696,062,703.90	32,012,170.10	95.60%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	3,431,500,000.00	0.00	3,826,500,000.00	7,258,000,000.00	6,892,260,884.00	365,739,116.00	94.96%
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	2,599,751.00	0.00	(1,439,926.00)	1,159,825.00	1,156,429.40	3,395.60	99.71%
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		4,036,376,236.25	0.00	4,052,222,111.75	8,088,598,348.00	7,688,667,870.50	399,930,477.40	95.06%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1203-1203_State Department for Wildlife
Current Period: JUL-19 To JUN-20

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: JUL-19 To JUN-20

	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	269,000,000.00	0.00	69,000,000.00	338,000,000.00	0.00	338,000,000.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	516,934,989.05	(516,934,989.05)	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		269,000,000.00	0.00	69,000,000.00	338,000,000.00	516,934,989.05	(178,934,989.05)	152.94%
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	50,000,000.00	0.00	(26,521,811.00)	23,478,189.00	23,409,789.05	68,399.95	99.71%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,318,000,000.00	0.00	198,000,000.00	1,516,000,000.00	493,500,000.00	1,022,500,000.00	32.55%
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	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		1,368,000,000.00	0.00	171,478,189.00	1,539,478,189.00	516,909,789.05	1,022,568,399.95	33.58%



Statement of Budget Execution - Development Expenditure
Entity: 1203-1203_State Department for Wildlife
Current Period: JUL-19 To JUN-20

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



Budget Execution by Programme and Economic Classification

Entity: 1203-1203_State Department for Wildlife

Period: JUL-19 To JUN-20

Program	Item	Description	Approved Budget	Actual Payments	Variance
1019000000			9,628,076,537.00	8,205,577,659.65	1,422,498,877.35
	2110000	Wages and Salary Contributions	101,363,649.00	99,187,853.30	2,175,795.70
	2210000	Goods and Services	749,270,010.00	717,214,074.95	32,055,935.05
	2220000	Routine Maintenance	2,283,053.00	2,258,418.00	24,635.00
	2630000	Grants & Transfer To Other Govt. Units	8,774,000,000.00	7,385,760,884.00	1,388,239,116.00
	3110000	Acquisition of Fixed Capital Assets	1,159,825.00	1,156,429.40	3,395.60
		Grand Total	9,628,076,537.00	8,205,577,659.65	1,422,498,877.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1203-1203_State Department for Wildlife

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
1203000100			190,892,223.00	188,835,161.15	2,057,061.85
	1019000000		190,892,223.00	188,835,161.15	2,057,061.85
1203000200			651,436,452.00	622,243,759.80	29,192,692.20
	1019000000		651,436,452.00	622,243,759.80	29,192,692.20
1203000300			24,202,422.00	19,960,844.35	4,241,577.65
	1019000000		24,202,422.00	19,960,844.35	4,241,577.65
1203000400			8,067,251.00	6,217,221.30	1,850,029.70
	1019000000		8,067,251.00	6,217,221.30	1,850,029.70
1203000500			7,214,000,000.00	6,851,410,884.00	362,589,116.00
	1019000000		7,214,000,000.00	6,851,410,884.00	362,589,116.00
1203100100			137,000,000.00	68,500,000.00	68,500,000.00
	1019000000		137,000,000.00	68,500,000.00	68,500,000.00
1203100200			423,478,189.00	223,409,789.05	200,068,399.95
	1019000000		423,478,189.00	223,409,789.05	200,068,399.95
1203100300			100,000,000.00	50,000,000.00	50,000,000.00
	1019000000		100,000,000.00	50,000,000.00	50,000,000.00
1203100400			292,000,000.00	0.00	292,000,000.00
	1019000000		292,000,000.00	0.00	292,000,000.00
1203100500			20,000,000.00	20,000,000.00	0.00
	1019000000		20,000,000.00	20,000,000.00	0.00
1203100600			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1203100700			157,000,000.00	5,000,000.00	152,000,000.00
	1019000000		157,000,000.00	5,000,000.00	152,000,000.00
1203100800			300,000,000.00	150,000,000.00	150,000,000.00
	1019000000		300,000,000.00	150,000,000.00	150,000,000.00
1203101000			100,000,000.00	0.00	100,000,000.00
	1019000000		100,000,000.00	0.00	100,000,000.00
1203101300		Combating Poaching & Illegal Wildlife Trafficking Int. Approach(IWT).	10,000,000.00	0.00	10,000,000.00
	1019000000		10,000,000.00	0.00	10,000,000.00
Grand Total			9,628,076,537.00	8,205,577,659.65	1,422,498,877.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1203-1203_State Department for Wildlife

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1019000000			9,628,076,537.00	8,205,577,659.65	1,422,498,877.35
	1019010000		9,448,914,641.00	8,031,299,938.85	1,417,614,702.15
	1019030000		179,161,896.00	174,277,720.80	4,884,175.20
		Grand Total	9,628,076,537.00	8,205,577,659.65	1,422,498,877.35

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

C.T.C
K.R
07/07/2020



7th July, 2020

CERTIFICATE OF BALANCES


Customer : 139527
Balance Date: 30-Jun-20
Account No Account Name

STATE DEPT FOR WILDLIFE

Currency Balance

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	3,031,263.05
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	2,278,910.95
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	0.00
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00
1000453168	COMBATING POACHING & ILLEGAL WLIFE	KES	0.00


KIPSANAI L.K.
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION.


J.W. NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

Ref: KWS/FIN/3/2020

19th August, 2020

Prof. Fred H. K. Segor, CBS
Principal Secretary
State Department for Wildlife
Ministry of Tourism and Wildlife
P.O Box 41394 - 00100
NAIROBI

Dear Sir,

CONFIRMATION OF GRANTS DISBURSEMENT AND A.I.A COLLECTIONS

Reference is made to your letter Ref: SDW/4/4/VOL1 (101) dated 29th July 2020 on the above subject matter.

KWS collected A.I.A amounting to Kshs.3,971,579,584 during the FY 2019/2020. Further, it is confirmed that the Service received a total of Ksh.3,929,531,000.00 being grants from the State Department for Wildlife as tabulated here below:

Recurrent grants

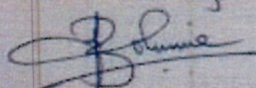
S/No	Date	Reference	Details	Amount Received Kshs.
1	08/10/2019	FT19281QBJ42	1 st Quarter Grants	658,707,825.00
2	10/12/2019	FT193443HM2K	2 nd Quarter Grants	658,707,825.00
3	20/01/2020	FT20020K9YMY	Human Wildlife Compensation	417,000,000.00
4	24/04/2020	FT20115ZCWN1	3 rd Quarter Grants	658,707,825.00
5	24/04/2020	FT201157TQ9D	Human Wildlife Compensation	142,313,000.00
6	08/06/2020	FT20181DY8XD	April, 2020 Grants	301,235,941.65
7	08/06/2020	FT20160JG3S	May, 2020 Grants	301,235,941.65
8	29/06/2020	FT2016BBGMK	June, 2020 Grants	301,235,941.65
9	29/06/2020	FT20181RNYM7	Salary Refund	4,501,609.00
Sub Total				3,443,445,909.00

Development grants

1	12/11/2019	FT193169C2WL	1 st Quarter Grants	236,750,000.00
2	07/07/2020	FT20189JRDG	CWCC	12,586,000.00
3	07/07/2020	FT20189ZXQHC	2 nd Quarter Grants	236,750,000.00
Sub Total				486,086,000.00
Grand Total				3,929,531,000.00

Thank you for your continued support

Yours Sincerely,



Brig. (Rtd) J M WAWERU, EBS
DIRECTOR GENERAL



Wildlife Clubs of Kenya



Ref: SDW/44/VOL/1/1011

HEADQUARTERS
P.O. Box 20144-00200
Nairobi - Kenya
Tel: 0724 459467
info@wildlifeclubsofkenya.org

Principal Secretary
State Department of Wildlife
NSSF Building
Nairobi

Attention: Principal Accountant

Regional Offices

NAKURU
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Tel: 020-26715556
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Genar House 020 2671742
wcknakuru@gmail.com

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wckmombasa@yahoo.com

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wckmalindi@yahoo.com

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Meru
Tel: 0702 670665
Email: wckmeru@yahoo.com

NYERI
Wajee Avian
Conservation Centre
P.O. Box 148
Mukurweini, Nyeri
Tel: 020 2021718
Hotels: 0723 830516

RE: CONFIRMATION OF GRANTS DISBURSEMENT AND AIA COLLECTION

The Above matters refer. We hereby confirm grants received from the State Department of Wildlife and the Appropriation In-Aid (AIA) collected by Wildlife Clubs of Kenya in the financial year 2019/2020 as indicated below.

RECURRENT EXPENDITURE

S/NO	Date	Reference	Details	Amount Sent Ksh.	Amount Received Ksh.
1	04/09/2019	FT19247/HR9L	1 st Quarter Grants	7,250,000.00	7,250,000.00
2	10/12/2019	FT10344RQ6QQ	2 nd Quarter Grants	7,250,000.00	7,250,000.00
3	24/04/2020	FT20115NZJ7V	3 rd Quarter Grants	7,250,000.00	7,250,000.00
4	10/06/2020	FT20180K7GP6	4 th Quarter Grants	7,250,000.00	7,250,000.00
Sub Total				29,000,000.00	29,000,000.00

DEVELOPMENT EXPENDITURE

S/NO	Date	Reference	Details	Amount Sent Ksh.	Amount Received Ksh.
1	01/10/2019	FT1931293CMO	1 st Quarter Grants	5,000,000.00	5,000,000.00
2	11/06/219	FT2016324196	2 nd Quarter Grants	5,000,000.00	5,000,000.00
3	07/07/2020	FT201895ZQBK	3 rd & 4 th Quarter Grants	10,000,000.00	10,000,000.00
Sub Total				20,000,000.00	20,000,000.00

APPROPRIATION -IN-AID (AIA) COLLECTION

S/NO	Details	Budget Ksh.	Collected Ksh.
1	1 st Quarter AIA	3,750,000.00	3,400,000.00
2	2 nd Quarter AIA	3,750,000.00	3,700,000.00
3	3 rd & 4 th Quarter AIA	3,750,000.00	4,000,000.00
	4 th Quarter AIA	3,750,000.00	750,000.00
Sub Total		15,000,000.00	11,850,000.00

Thank you

Dr. Margaret Otieno
National Coordinator

WILDLIFE CLUBS OF KENYA
P.O. Box 20154,
00200 - NAIROBI.

Headquarters offices are on Langata Road next to Bomas of Kenya

Email: info@wildlifeclubsofkenya.org • Website: www.wildlifeclubsofkenya.org





REPUBLIC OF KENYA

F.O. 30

MINISTRY OF TOURISM AND WILLIFE
DEP-STATE DEPARTMENT FOR WILDLIFE

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

Kshs.

Kshs.

Balance as per bank certificate

0.00

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

Accountant
Designation


07/07/2020
Date

Verified By:  P. Ochieng

Signature

ACC I
Designation

07/07/2020
Date

Approved By:  T.M. ODUNDO

Signature

AA/ACC I
Designation

07/07/2020
10:07:2020
Date

(All schedules are attached herewith)

REPUBLIC OF KENYA

F.O. 30

MINISTRY OF TOURISM AND WILDLIFE
DEV-STATE DEPARTMENT FOR WILDLIFE

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

Kshs.

Kshs.

Balance as per bank certificate

2,278,910.95

Less

1. Payments in cashbook not yet recorded in bank statement 259,336,000.00

2. Receipts in bank statement not yet recorded in cashbook 0.00 259,336,000.00

Add

3. Payments in bank statement not yet recorded in casbook 0.00

4. Receipts in cashbook not yet recorded in bank statement. 257,057,089.05 257,057,089.05

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

Accountant

Date

Verified By:

Signature

Accountant

Date

Approved By:

Signature

AA6

Date

(All schedules are attached herewith)

REPUBLIC OF KENYA
MINISTRY OF TOURISM AND WILLIFE
DEV-STATE DEPARTMENT FOR WILDLIFE

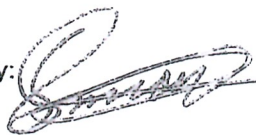
F/Y 2019/2020

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT (SCHE

DATE	DETAILS	AMOUNT	REMARKS
30-Jun-20	WILDLIFE CLUBS OF KENYA	10,000,000.00	
30-Jun-20	KENYA WILDLIFE SERVICE	12,586,000.00	
30-Jun-20	KENYA WILDLIFE SERVICE	236,750,000.00	
	TOTAL	259,336,000.00	

Signed by:



Date:

10/07/2020

REPUBLIC OF KENYA
MINISTRY OF TOURISM AND WILLIFE
DEV-STATE DEPARTMENT FOR WILDLIFE

F/Y 2019/2020

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
C B DATE	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
30-Jun-20	EXCHEQUER	257,057,089.05	
	TOTAL	257,057,089.05	

Signed by:  Date: 10/07/2020

10/07/2020

43	24-Jun-20	24-Jun-20	FT201768L	Outward RTGS Payment MT 103					
				STATE DEPT FOR WILDLIFE:9999999					
				FLORENCE GESIMBA BOSIBORI					
				IMP3793380	110000120				
						50,000.00	0	2,457,310.95	
44	24-Jun-20	24-Jun-20	FT20176D5	Outward RTGS Payment MT 103					
				STATE DEPT FOR WILDLIFE:9999999					
				ALFRED OBUMBO ONGONGE					
				PV1291	110000121				
						78,400.00	0	2,378,910.95	
45	30-Jun-20	30-Jun-20	FT20182YX	Outward RTGS Payment MT 102					
				STATE DEPT FOR WILDLIFE:CBK					
				FLORENCE GESIMBA BOSIBORI					
				/REC/0110000122	110000122				
				IMP3793381		50,000.00	0	2,328,910.95	
46	30-Jun-20	30-Jun-20	FT2018219	Outward RTGS Payment MT 102					
				STATE DEPT FOR WILDLIFE:CBK					
				FLORENCE GESIMBA BOSIBORI					
				/REC/0110000123	110000123				
				IMP3793382		50,000.00	0	2,278,910.95	
				Totals		9,230,189.05	11,509,100.00		
				Closing Balance :				2,278,910.95	

REPUBLIC OF KENYA

F.O. 30

MINISTRY OF TOURISM AND WILLIFE
REC-STATE DEPARTMENT FOR WILDLIFE

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

Kshs.

Kshs.

Balance as per bank certificate		3,031,263.05
Less		
1. Payments in cashbook not yet recorded in bank statement	941,550.90	
2. Receipts in bank statement not yet recorded in cashbook	117,909.00	1,059,459.90
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.....		1,971,803.15

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: Simon G. Matiba Acct. 10/07/2020
 Signature Designation Date

Verified By: [Signature] AACT 10/7/2020
 Signature Designation Date

Approved By: J. M. ODUNDD AA4 10-07-2020
 Signature Designation Date

(All schedules are attached herewith)

REPUBLIC OF KENYA

MINISTRY OF TOURISM AND WILDLIFE

REG-STATE DEPARTMENT FOR WILDLIFE

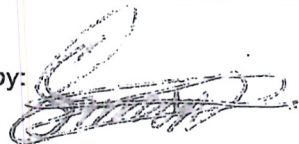
F/Y 2019/2020

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

DATE	DETAILS	AMOUNT	REMARKS
27-Feb-19	PS SDW	3,317.85	
28-Jun-19	S CHUCHU	14,700.00	
27-Feb-19	PS SDW	39,102.25	
27-Apr-20	Cashbook Error	0.30	
26-Jun-20	Liberty Assurance(OVERCAS	0.50	
30-Jun-20	Dan Ondogo	5,000.00	
30-Jun-20	Ann Njogu	10,000.00	
30-Jun-20	Ishmael Ochieng	10,000.00	
30-Jun-20	Michael Ngoloma	10,000.00	
30-Jun-20	Christopher Kasaine	14,700.00	
30-Jun-20	Dan Ondogo	14,700.00	
30-Jun-20	Phylis Thuc	20,000.00	
30-Jun-20	Vincent Ngeno	20,000.00	
30-Jun-20	Claire Aluchu	20,000.00	
30-Jun-20	Joseph Kodi	20,000.00	
30-Jun-20	Esther Njuguna	20,000.00	
30-Jun-20	Charles Obara	30,030.00	
30-Jun-20	John Gicaci	40,000.00	
30-Jun-20	Julius Maina	40,000.00	
30-Jun-20	Peter Mogere	40,000.00	
30-Jun-20	Anthony Kamutu	40,000.00	
30-Jun-20	Brenda Malonko	40,000.00	
30-Jun-20	Peter Wahome	40,000.00	
30-Jun-20	Florence Gesimba	40,000.00	
30-Jun-20	Philip Chome	40,000.00	
30-Jun-20	Peter Muthura	40,000.00	
30-Jun-20	Peter Abuya	40,000.00	
30-Jun-20	Peter Njogu	40,000.00	
30-Jun-20	David Wanga	40,000.00	
30-Jun-20	Simon Matiba	40,000.00	
30-Jun-20	Virginia Munyi	40,000.00	
30-Jun-20	Tom Odundo	50,000.00	
30-Jun-20	Peter Abuya	80,000.00	
	TOTAL	941,550.90	

Signed by:



Date:

10/07/2020

428	30-Jun-20	30-Jun-20 FT20182167W	Outward RTGS Payment MT 102 100004306	618,646.55	0	6,126,924.30
			STATE DEPT FOR WILDLIFE:CBK COMPUTERWAYS LTD /REC/0100004306			
429	30-Jun-20	30-Jun-20 FT2018213283	PV1331 Outward RTGS Payment MT 103 100004233	658,448.30	0	5,468,476.00
			STATE DEPT FOR WILDLIFE:999999 DIGNITY TRADERS 100004233			
430	30-Jun-20	30-Jun-20 FT2018238510	PV1330 Outward RTGS Payment MT 102 100004237	1,147,812.95	0	4,320,663.05
			STATE DEPT FOR WILDLIFE:CBK MARKITECH SUPPLIER LTD /REC/0100004237			
431	30-Jun-20	30-Jun-20 FT20182190W24	PV1282/1 Outward RTGS Payment MT 103 100004218	1,300,000.00	0	3,020,663.05
			STATE DEPT FOR WILDLIFE:999999 R H DEVANI LIMITED 100004218			
432	30-Jun-20	30-Jun-20 FT20182188QJG	PV1198/2 Local Cash Deposit Bulk 2.55284E+23	0	10,600.00	3,031,263.05
			Totals	966,006,758.00	936,646,329.50	3,031,263.05
			Closing Balance :			3,031,263.05

REPUBLIC OF KENYA

MINISTRY OF TOURISM AND WILDLIFE
REC-STATE DEPARTMENT FOR WILDLIFE

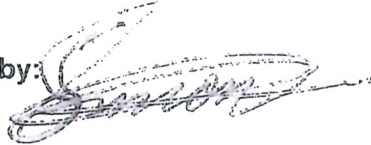
F/Y 2019/2020

BANK RECONCILIATION STATEMENT AS AT 30/06/2020

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK (SCHEDULE 2)

DATE	REF.NO.	PAYEE NAME	AMOUNT (Kshs.)	REMARKS
5-Jun-20	FT20157ZLDQD	EQUITY BANK LIMITED	117,909.00	
	TOTAL		117,909.00	

Signed by:



Date:

10/07/2020

Vertical text on the right edge of the page, possibly a page number or margin indicator.

C.T.C
KQ

09/07/2020



7th July, 2020

CERTIFICATE OF BALANCES


Customer : 139527
Balance Date: 30-Jun-20
Account No Account Name

STATE DEPT FOR WILDLIFE

Currency Balance

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	3,031,263.05
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	2,278,910.95
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	0.00
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00
1000453168	COMBATING POACHING & ILLEGAL WLIFE	KES	0.00


KIPSANAI L.K.
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


J.W. NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

