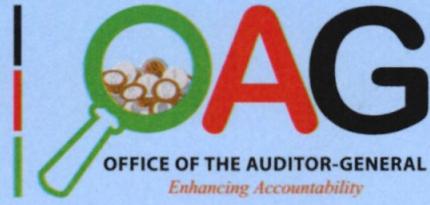



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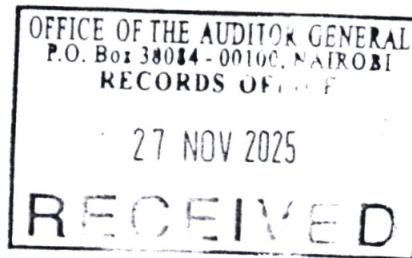
OF

THE AUDITOR-GENERAL

ON

**WILDLIFE RESEARCH AND TRAINING
INSTITUTE**

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



**WILDLIFE
RESEARCH
& TRAINING
INSTITUTE**

Discover Beyond

Wildlife Research and Training Institute

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

**Wildlife Research and Training Institute
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1. Acronyms and Definition of Key Terms

A: Acronyms

BETA	Bottom-Up Economic Transformation Agenda
CBK	Central Bank of Kenya
CEO	Chief Executive Officer
CORDIO	Coastal Oceans research and Development in the Indian Ocean
ERP	Enterprise Resource Planning
GIS	Geographic Information System
GoK	Government of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information, Communication and Technology
IPSAS	International Public Sector Accounting Standards
KWS	Kenya Wildlife Service
LMMAAs	Locally Managed Marine Areas
MEAS	Multilateral Environmental Agreements
MoTW	Ministry of Tourism and Wildlife
NP	National Park
NR	National Reserve
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SC	State Corporations
STI	Science, Technology and Innovation
TA	Training Agenda
TNA	Training Needs Assessment
TPF	Tourism Promotion Fund
TVETA	Technical and Vocational Education and Training Authority
TVET CDACC	Technical and Vocational Education and Training Curriculum Development, Assessment and Certification Council
WCMA	Wildlife Conservation and Management Act
WRTI	Wildlife Research and Training Institute

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B: Definition of Key Terms

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

Comparative Year - Means the prior period.

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2. Key Institute Information and Management

(a) Background information

The Wildlife Research and Training Institute (WRTI) is established under Section 50 of the Wildlife Conservation and Management Act No. 47 of 2013 as a Corporate Body. The Executive Order No. 2 of 2023 on the organisation of the Government of the Republic of Kenya issued in January, 2023 places the Institute under the State Department for Wildlife in the Ministry of Tourism and Wildlife.

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

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

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

(b) Principal Activities

The Institute was established to coordinate and undertake wildlife research and training in the country in accordance with Section 51 of the WCMA 2013. Its functions are listed in Section 52 of the same Act and include all forms of wildlife research and related emerging issues as well as enhancing capacity in wildlife conservation and management through training. Further, Section 59(1) of the Act empowers the Institute to grant wildlife research permits, and Section 60(1) to

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establish a comprehensive wildlife database in collaboration with the Kenya Wildlife Service (KWS) and other relevant lead agencies & stakeholders.

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

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

- (i) **Vision Statement:** A globally competitive wildlife research and training centre.
- (ii) **Mission Statement:** To conduct and coordinate wildlife research and training through innovation, knowledge and technology transfer for sustainable wildlife conservation and management.

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

- 1) **Coordination:** Stewardship on wildlife research and on data archiving, retrieval and dissemination;
- 2) **Innovation:** Provision of innovative knowledge and skills that offer revolutionary decision-making and capacity enhancement in wildlife conservation and management;
- 3) **Partnerships:** Build strong local and international linkages for shared knowledge, equipment and tools for research, training and information sharing; and
- 4) **Sustainability:** Develop mechanisms for financial sustainability

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

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

Goal 2: Provide leadership and coordination in training and capacity building to support wildlife conservation and management

Goal 3: Strengthen institutional capacity

Goal 4: Attain Financial Sustainability

The Institute will achieve its mission by strengthening internal capacity and creating fruitful partnerships, so as to conduct and coordinate credible and value-added research, and develop a wide range of skills and knowledge, all which will guarantee visionary leadership in wildlife

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conservation and management in Kenya for sustained provision of quality environmental goods and services.

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

Integrity:	We uphold honesty and transparency in all our operations.
Professionalism:	We uphold high standards of conduct, competence and accountability in all activities to foster trust and credibility.
Stewardship:	We nurture and foster environmental sustainability and responsible management of public resources.
Innovation:	We endeavour to explore and adopt new ideas, approaches and technologies.
Partnership:	We create an environment that will deliver competitive scientific output through collaborative research, capacity building and service delivery initiatives.
Quality:	We offer excellent research and training outputs and services.
Teamwork:	We uphold the spirit of working together to create synergy and cohesiveness towards common goals.
Inclusivity:	We embrace gender and social diversity, equity, fairness, respect and community engagement.

(c) Key Management

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

- **The Board of the Institute:** The Board ensures proper and effective performance of the functions of the Institute. The Board is appointed in accordance with Section 53(1) of the WCMA, 2013.
- **The Director:** The Director is the Chief Executive Officer and the Secretary to the Board of the Institute and is appointed in accordance with Section 58 of the WCMA, 2013.
- **Management:** Section 58(5) provides for the appointment of such officers and other staff of the Institute that are necessary for the proper and effective performance of the functions of the Institute. To achieve the object and purpose for which it is established, the Institute's senior management reporting directly to the Director/CEO is organised as follows:
 - (i) **Deputy Director, Research Division:** The Division is established pursuant to Section 51 to perform functions related to research in Section 52 of the WCMA, 2013. Its

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overall responsibility is development, coordination and execution of wildlife research programs and policies.

- (ii) **Deputy Director, Training Division:** The Division is established pursuant to Section 51 to perform functions related to training in Section 52 of the WCMA, 2013. Its overall responsibility is to provide training and capacity development programs in wildlife conservation and management and related disciplines and award diplomas and certificates.
- (iii) **Deputy Director, Corporate Services Division:** The Division is responsible for effectively harnessing the efforts of business and corporate services, providing strategic leadership, expert advice and input to the Director and senior leadership team to ensure optimal utilisation and management of the Institute's resources. It also provides accountability in the functional areas of Human Resource and Administration, Finance, Accounts, Corporate Communication and ICT to drive the Institute's capability and operational excellence in support of wildlife research and training in Kenya.
- (iv) **Corporation Secretary and Head of Legal Services:** The Division is responsible for providing secretarial services to the Board of the Institute and legal advisory and litigation services to the Institute.
- (v) **Head of Internal Audit:** The Division is responsible for providing independent assurance on governance, risk management and internal controls to ensure the Institute complies with statutory regulations and internal policies and procedures. The Divisional head reports to the Board on Technical matters and administratively to the Director/CEO.
- (vi) **Ag. Deputy Director Corporate Planning, Partnership and Strategy Division:** The Division is responsible for coordinating the development, implementation, review and monitoring the Institute's Strategic Plan and Service Charter; Coordinating performance management and development of Divisional/Departmental work plans, Customer Service, Hospitality and Enterprise Development and It also coordinates partnership and resource mobilization.

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(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director/CEO	Dr. Patrick Omondi, OGW
2.	Deputy Director, Corporate Services	CPA, John Mwangi
3.	Deputy Director, Research	Dr. David Ndeereh, PhD, HSC
4.	Deputy Director, Training	Dr. Roselyn Onyuro, HSC
5.	Corporation Secretary and Head of Legal Services	Capt (Rtd) Collins Wanderi, Advocate, CPS (K)
6.	Ag. Deputy Director Corporate Planning, Partnership and Strategy Division	Ms. Nelly Mukoko
7.	Head of Internal Audit	CPA. Nelly Ako

(e) Fiduciary Oversight Arrangements

In accordance with the WCMA 2013 as well as Mwongozo (the code of governance for public entities), the Board of the Institute has established three (3) committees of the Board to carry out technical functions of the Board. However, the Board is at liberty to establish such ad-hoc committees as required to deal with any matters requiring focused attention. Table 1 below illustrates the composition of Committees of the Board of the Institute.

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

Audit	1. Ms. Margaret Kariuki - Chairperson 2. Mr. Brian Cheruiyot 3. Ms. Florence Kanana 4. Mr. Daniel Letoiye 5. Dr. Yussuf Wato 6. CPA. Nelly Ako (Head of Internal Audit)
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	(2 independent; 3 Government representatives and Head of Internal Audit/Secretary)
Research, Training and Academic	<ol style="list-style-type: none"> 1. Dr. Albert Longóra - Chairperson 2. Mr. Daniel Letoiye 3. Ms. Margaret Kariuki 4. Mr. Francis Nkoitoi 5. Dr. Yussuf Wato 6. Mr. Henry Asugah 7. Dr. Patrick Omondi <p>(5 independent, 1 Government representatives and CEO/Secretary)</p>
Finance, Staff and General Purpose	<ol style="list-style-type: none"> 1. Mr. Francis Nkoitoi - Chairperson 2. Mr. Brian Cheruiyot 3. Ms. Florence Kanana 4. Dr. Albert Longóra 5. Mr. Henry Asugah 6. Dr. Patrick Omondi <p>(3 Independent, 2 Government representative and CEO/Secretary)</p>

(f) Headquarters and Main Campus

P.O. Box 842 - 20117

Off Kenyatta Avenue

NAIVASHA, KENYA

(g) Institute Contacts

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

E-mail: director@wrti.go.ke

Website: www.wrti.go.ke

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(h) Institute Bankers

i) STANDARD CHARTERED BANK

Nakuru Branch, Kenyatta Avenue

P.O. Box 59

NAKURU

Tel; (020) 3293900

ii) KENYA COMMERCIAL BANK

P.O. Box 130 – 20117

NAIVASHA

Tel: (050) 2020275

Email: naivasha@kcbgroup.com

(i) Independent Auditors

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084-00100

Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue



P.O. Box 40112

City Square 00200



Nairobi, Kenya

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3. The Board of the Institute

#	Director	Details
1.	 <p>Dr David Nkedianye</p>	<p>Academic/professional qualifications: Doctor of Philosophy (PhD) in Human Ecology (Edinburgh), Master of Arts (M.A.) in Rural Sociology & Community Development (Nairobi), Post Graduate Diploma (PGD) in Project Planning & Management (CUEA), Bachelor of Education (B.Ed.) in Social Education & Ethics, Christian Religious Education (CUEA), Diploma in Education (Siriba).</p> <p>Position: Chair of the Board of the Institute appointed under section 53(1)(a) of the WCMA, 2013 by the President on 31st May, 2023.</p> <p>Contacts: P.O. Box 553 Athi River Tel: 0725446165 Email: dnkedianye@wrti.go.ke</p>
2.	 <p>Dr. Albert Long'ora</p>	<p>Academic/professional qualifications: Academic/professional qualifications: Doctor of Philosophy (PhD) in Environmental Science from Maseno University, Master of Science in Urban Environmental Planning and Management from Maseno University, Bachelor of Science in Environmental Science from Maseno University</p> <p>Position: Independent Board Member representing institutions of higher learning (Section 53(1)(f) (iii) WCMA 2013) Chair, Board Research, Training & Academic Committee</p> <p>Contacts: Department of Environmental Science Phone: Maseno University, Kisumu-Busia Road P.O. Box 333-40105, Maseno, Kenya Tel: +254-716827915</p>




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Director	Details
<p>3.</p>  <p>Francis Simiren Nkoitoi</p>	<p>E: longoralbert@gmail.com</p> <p>Academic/professional qualifications: Bachelor of Education (Science) from Kenyatta University</p> <p>Position: Independent Board Member representing the national umbrella wildlife association (Section 53(1)t(f)(ii) WCMA 2013)</p> <p>-Chair, Finance, Staff and General-Purpose Committee</p> <p>Contacts: P.O. Box 420 – 20500 Narok. Mobile No.: 0721205718 / 0735447261 Email: nkoitoifr@yahoo.com</p>
<p>4.</p>  <p>Mr. Daniel Letoiye</p>	<p>Academic/professional qualifications: Master of Science, Conservation and Rural Development from Durrell Institute of Conservation and Ecology (DICE), University of Kent, Bachelor of Education Science (Zoology, Geography) from Kenyatta University</p> <p>Position: Independent Board Member representing community and privately managed wildlife areas (Section 53(1)(f)(ii) WCMA 2013)</p> <p>Contacts: Tel: +254 (0) 721 938 409 E-mail: daniel.letoiye@gmail.com</p>



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#	Director	Details
5.	 <p data-bbox="252 972 528 1003">Dr. Yussuf Adan Wato</p>	<p data-bbox="772 443 1257 474">Academic/professional qualifications:</p> <p data-bbox="772 499 1465 1016">Academic/professional qualifications: Doctor of Philosophy (PhD) in Resource Ecology, Wageningen University, The Netherlands, Master of Science, Wildlife Management – A sandwich programme of Moi University, Kenya & Linkoping University, Sweden Position: Independent member representing persons qualified and competent in wildlife, natural resources management, biodiversity and environmental economics or related disciplines (Section 53(1)(f)(iv) of WCMA 2013)</p> <p data-bbox="746 1041 868 1072">Contacts:</p> <p data-bbox="746 1095 1134 1167">Mobile: 0720755129 Email: yussufwato@gmail.com</p>
6.	 <p data-bbox="264 1733 496 1765">Mr. Henry Asugah</p>	<p data-bbox="740 1202 1209 1234">Academic/professional qualification:</p> <p data-bbox="740 1258 1417 1615">Kenya School of Law, Diploma in Law, University of Nairobi, Parklands Campus Faculty of Law (LLB) Position: Independent member representing persons qualified and competent in wildlife, natural resources management, biodiversity and environmental economics or related disciplines (Section 53(1)(f)(iv) of WCMA 2013)</p> <p data-bbox="721 1639 842 1671">Contacts:</p> <p data-bbox="721 1693 1027 1765">Tel: 0733 799 531 E: Ongichoa@gmail.com</p>

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#	Director	Details
7.	 <p>Ms Margaret Kariuki</p>	<p>Academic/professional qualifications: Master of Business Administration in Strategic Management from Catholic University, Bachelor of Commerce Accounting Option from the University of Nairobi</p> <p>Position: Representative of Principal Secretary of the Ministry responsible for matters relating to science and technology (Section 53(1)(d)) - Chair, Audit Committee</p> <p>Contacts:</p> <p>Mobile: E: wkariuki@ymail.com</p>
8.	 <p>Ms. Florence Kanana</p>	<p>Academic/Professional Qualifications:</p> <p>Master of climate change adaptation (in progress) Bachelor of Education Degree Course in Agriculture and Home Economics at Egerton University, Njoro</p> <p>Position: Representative of the Principal Secretary ministry responsible for matters relating to wildlife (Section 53 (1)(b))</p> <p>Contacts:</p> <p>P. O. Box 41394-00100, NAIROBI. Email: fkanana@wrti.go.ke or fkanana33@gmail.com Mobile: 0720 148 053</p>
9.	 <p>Brian Cheruiyot</p>	<p>Academic/Professional Qualifications:</p> <p>Academic/Professional Qualifications: BA Economics (UoN), MA –Economic Policy Management (Makerere)</p> <p>Position: Representative of the Principal Secretary of the ministry responsible for matters relating finance (Section 53(1) (c))</p> <p>Contacts:</p> <p>The National Treasury P.O. Box 30007-00100, Nairobi Tel. +254 20 2252299. Email: kipkosgeibrian@yahoo.com</p>



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#	Director	Details
10		<p>Academic/professional qualifications: Masters in Organizational Development (EMOD)- United States International University, Nairobi, BA in International Relations with a Minor in Marketing Communications United States International University, Nairobi</p> <p>Position: <i>Ex-officio and representative from the Inspectorate of State Corporations</i></p> <p>Contacts Inspectorate of State Corporations P.O Box 54457-00200 Nairobi Mobile: 0722210842 Email: nkanyua@wrti.go.ke</p>
11		<p>Academic/professional qualifications: Academic/professional qualifications: BSc, MSc Wildlife Management, and PhD - Animal Ecology. Speciality: Endangered species management and International Relations</p> <p>Position: Director/CEO of the Institute and Secretary to the Board</p> <p>Contacts: Mobile: 0722791718 Email: pomondi@wrti.go.ke</p>




Dr. Patrick Omondi, OGW

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4. Key Management Team

	Management	Details
1.	 <p>Dr. Patrick Omondi, BSc, MSc, PhD, OGW</p>	<p>The Director and the Chief Executive Officer and the Secretary to the Board of the Institute.</p>
2.	 <p>Dr. David Ndeereh, BVM, MSc, PhD, HSC</p>	<p>Deputy Director Research and responsible for providing leadership in development, coordination and execution of wildlife research programs and policies.</p>

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Management	Details
<p>3.</p>  <p>Dr. Roselyn Onyuro, BSc, MSc, PhD, HSC</p>	<p>Deputy Director Training and responsible for providing leadership in training and capacity development programmes in wildlife conservation and management and related disciplines and award diplomas and certificates.</p>
<p>4.</p>  <p>CPA John Mwangi, CPA(K), BBM, MBA</p>	<p>Deputy Director Corporate Services and responsible for overseeing effective efforts in harnessing business and corporate services.</p>
<p>5.</p>  <p>Capt. (Rtd) Collins Wanderi, LL. B, PG-Dip Law, PG-Dip HRM, MBA, CFE, CPS(K), Advocate</p>	<p>Corporation Secretary & Head of Legal Services Responsible for providing secretarial services and technical support to the Institutes Board.</p>

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	Management	Details
6.	 <p>CPA. Nelly Ako - MBA, CPA (K), BBM, CISA</p>	<p>Head of Internal Audit and secretary to the Board Audit and Risk Management Committee (BARMC).</p>
7.	 <p>Ms. Nelly Mukoko - MBA, BA</p>	<p>Ag. Deputy Director Corporate Planning, Partnership and Strategy Responsible for planning and coordinating the development, implementation, review and monitoring the Institute's Strategic Plan and strategies</p>

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5. Chairman's Statement

It gives me great pleasure to present this year's Chairman's Statement for the Financial Year 2024/2025. This reporting period has recorded tremendous progress on our mandate of delivering excellence in wildlife research and training.

The Board and Management with support of conservation stakeholders, has overseen the successful implementation of a range of transformative programs and policy actions that have positioned the Institute as a national leader in science-based wildlife conservation.

In line with the aspirations of Kenya's Wildlife Conservation and Management Act (2013), the Bottom-up Economic Transformation Agenda (BETA), and Vision 2030, the Institute remains steadfast in advancing knowledge, informing policy, and building capacity in the wildlife sector through cutting-age research.

I am pleased to highlight the major achievements and the impact they have had on our operations and the broader conservation landscape.

During the reporting period, the Board approved 17 policies on, Finance Management; Procurement; Information Technology; Corporate Communication; Resource Mobilization; Gender Mainstreaming; and Risk Management among others. This was anchored in our commitment to enhance accountability, streamline institutional operations, and ensure alignment with emerging trends in public service delivery and wildlife management.

The policies have strengthened internal controls; increased compliance with regulatory frameworks; and enhanced the overall efficiency and transparency of operations.

In the year under review, the Board provided leadership in the finalization and official launch of the revised Strategic Plan (2023–2027). This five-year plan was aligned with national development priorities including the BETA framework and the Government's commitment to sustainable environmental stewardship. The Strategic Plan has become the Institute's compass, guiding resource allocation; program implementation; and stakeholder collaboration. It reflects our sharpened focus on policy-driven research; capacity building; and innovations in conservation sector.

The Institute, under the guidance of the Board, developed and launched the first National Wildlife Training Agenda. This comprehensive framework was informed by a sector-wide Training Needs Assessment (TNA) that identified capacity gaps across key wildlife institutions and conservation actors. The document has positioned the Institute as a coordinating hub for capacity development in the wildlife sector. It provides a structured pathway for training human capital to address emerging challenges in conservation sector, such as climate change, habitat loss, and human-wildlife conflict. Already, the document has informed curriculum reviews and the rollout of specialized short courses

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tailored for field practitioners and community-based conservation actors, thereby broadening the Institute's training impact across Kenya's protected and community conservation landscapes.

In the period under review, the Institute commenced the National Wildlife Census 2024/2025, a countrywide exercise designed to generate critical data on wildlife populations, distribution, and habitat health. The Board approved the census framework and mobilized strategic partnerships to support its rollout.

Recognizing the centrality of a motivated and skilled workforce, the Board commissioned a review of the Institute's Human Resource Management Instruments. These revisions include the human resource policy and procedure manual, organization structure & grading structure and career guidelines.


Beyond these achievements, the Board continued to provide sound governance and strategic oversight across all functions. Regular Board and committee meetings were held, with a strong emphasis on performance monitoring and risk mitigation. Strategic partnerships with local and international stakeholders were also strengthened, including collaborations with universities, conservation NGOs, Government ministries, and development agencies.

The Board is especially proud of the Institute's growing reputation as a convening platform for knowledge exchange, including the upcoming second International Wildlife Scientific Conference, and the role it continues to play in supporting national goals through data-driven insights and conservation research.

As we look to the future, the Board remains committed to supporting the growth of the Institute as a centre of excellence in wildlife science and training. Priority areas in the coming year will include increased student enrolment; enhanced digital infrastructure; strengthened stakeholder outreach; and expanded research funding.

I wish to express my sincere appreciation to my fellow Board members for their dedicated service, the management team under the leadership of the Director, and all staff for their relentless commitment to the Institute's vision. We are also grateful to the Ministry of Tourism and Wildlife, our partners, and the broader conservation community for their continued support.

Together, we reaffirm our resolve to build a future where science, policy, and education converge to secure Kenya's wildlife heritage for generations to come.



Dr. David Nkedianye

Chairman, Board of the Institute

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6. Report of the Chief Executive Officer

The 2024/2025 financial year has been defined by bold innovations, significant institutional investments, and deepening of our core mandate in wildlife research and training. The achievements recorded during this financial year are a testament to the collective efforts of the Board of the Institute, management, staff, and our partners, who have all worked tirelessly to advance the vision of the Institute. Our focus remains anchored on quality research, inclusive training, infrastructure development, and digital transformation—all aimed at reinforcing the Institute's national and regional leadership in science-based wildlife conservation.

Internally generated revenue during the period increased by 72.8% percent from Ksh. 168.5million recorded in FY2023/24 to Ksh. 291.2 million despite the reduction of Exchequer financing from Ksh. 537 million in FY 2023/24 to Ksh. 444.2 million in 2024/2025. Revenue from conferencing and accommodation rose by 66.9% from Ksh. 42.3 million to Ksh. 70.7 million in 2024/25 financial year while other sources of income increased from Ksh. 5.6million in FY 2023/2024 to Ksh. 23.5million 2024/2025FY. Partnership and donations for specific research and training activities increased from Ksh. 21.4million 2023/2024 FY to Ksh. 62.9 million in 2024/2025 FY and TPF grants rose from Ksh. 148.9 million in FY 2023/2024 to Ksh. 265 million in FY 2024/2025. The overall revenue raised from internal sources, Government and Partner support was Ksh. 1,025.5 million compared to Ksh.1,058.5 million in the previous reporting period.

The Institute achieved significant milestones in research activities including the development and launch of the online wildlife research permitting portal to improve efficiency in processing wildlife research permits. The second National Wildlife Census (2024-2025), a collaborative exercise with conservation partners, was launched in June 2024 with the aim of updating wildlife data and information following the baseline data from the first National Wildlife Census in 2021 and was concluded in August 2025. Progress was made in the development of a prototype for the National Wildlife Database, a project supported by the National Treasury and expected to be completed in the FY 2025/2026.

The scientists collaborated with various conservation partners to undertake wildlife research on diverse aspects including wildlife health and genetics; population and ecosystem dynamics; technological innovations; anthropogenic impacts on conservation amongst others. The Institute established a Climate Change Unit to drive efforts toward restoration and rehabilitation of ecosystems through propagation of indigenous tree species for restoration of degraded habitats in wildlife conservation areas. The Planning for the second International Wildlife Scientific Conference to be held from September 23rd to 25th 2025 in Naivasha, Kenya was finalized. This important event aims to bridge the research-policy nexus and buttress the Government's Bottom-up Economic Transformation Agenda (BETA).

Training activities progressed during the year with an annual enrolment of 536 students in diploma and certificate programs. The Institute held its 22nd Graduation Ceremony in December 2024 where 282 students were conferred with diplomas and certificates. A transformative intervention in support of student enrolment was the successful securing of

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Higher Education Loans Board (HELB) financing for students, made possible through the Tourism Training Revolving Fund, an initiative under the Tourism Fund. For the first time, students were able to access financial support for their studies and this is expected to significantly boost enrolment and retention rates.

The Institute implemented several major infrastructural development and rehabilitation projects during the year. The new Coastal and Marine Research hub in Malindi was constructed with financing through the Exchequer and Tourism Promotion Fund. Investments were made in the rehabilitation and upgrading of dilapidated field centres in Maasai Mara, Kitale, Tsavo and at the Headquarters in Naivasha. Priority was given to the removal of hazardous asbestos roofing materials from staff houses and the installation of rainwater harvesting systems.

Focus was further given to enhancing financial sustainability through income generating activities. The opening of the Naivasha Wildlife Local Sanctuary for ecotourism activities was achieved through Government support from the Exchequer and TPF. Throughout the year, we remained committed to strengthening governance, resource mobilization, and institutional performance. Financial controls were tightened, research and training priorities were aligned to national needs, and stakeholder engagement was deepened through joint ventures, public awareness, and scientific dissemination. We are proud of the increased visibility of our work at global and regional platforms, reinforcing the Institute's strategic relevance beyond national borders.

As we transition into the next fiscal year 2025/2026, the Institute aims for further growth. Key focus areas include completion of the National Wildlife Database; automation of internal systems; implementation of short training programs in conservation; expansion of research programs in underrepresented ecosystems; and strengthening of partnerships with County Governments and community conservancies.

I take this opportunity to sincerely thank the Board of Institute for their stewardship, the Ministry of Tourism and Wildlife for leadership and guidance and our development partners for continued support. Thank you to our staff for their unwavering dedication to excellence. Together, we are building a legacy of science-based conservation for future generations.



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

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

The Institute has four (4) strategic goals/themes and objectives outline in current Strategic Plan for the FY 2023-2027. These strategic goals/themes are as follows:

- Goal 1:** Provide leadership and coordination in wildlife research and provision of scientific data and information.
- Goal 2:** Provide leadership in training and capacity building to support wildlife conservation and management.
- Goal 3:** Strengthen institutional capacity.
- Goal 4:** Attain financial sustainability.

The Institute develops its annual work plans based on the above four (4) goals/themes. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Institute achieved its performance targets set for the FY 2024/25 period for its four (4) strategic goals/themes, as indicated in the table below:

Strategic Goal/Themes	Strategic Objective	Outcome	Outcome/performance Indicator	Achievements
Provide leadership and coordination in wildlife research and provision of scientific data and information.	SO 1: Enhance dissemination of interpreted research.	Enhanced understanding of research findings.	% level of outreaches	Ten (10) dissemination forums held, including engagement with communities to share information on outcome of research finding and feedback. These dissemination forums held in different ecosystems i.e. Savannah, Montane, Coastal and the Wetlands. Scientific research published in annual report 2024. This annual report was shared with stakeholders and partners
	SO 2: Undertake research and monitoring to guide wildlife conservation.	Informed policy and management	No. of technical reports and publications	Sixteen (16) scientific publications done and shared with the stakeholders. National Wildlife Census done, progress at 98%. Preparation of 17 technical reports at the tail-end. Assessment of ecological carrying capacity for Giraffes and elephants in Mwea National Reserve done. One (1) technical report prepared for dissemination to partners and stakeholders.

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Strategic Goal/Themes	Strategic Objective	Outcome	Outcome/performance Indicator	Achievements
				<p>Determination of possible vectors of rhino Stephano filaria in Meru, Nairobi and Solio Rhino sanctuaries done. One (1) technical report prepared to be disseminated to partners and stakeholders.</p> <p>Assessment status of invasive species, Opuntia stricta, Prosopis Juli flora, and methods of control & prevention in Tsavo Conservation areas done. One (1) technical report prepared.</p> <p>Tagging and tracking of plant species at the Naivasha Wildlife Sanctuary undertaken 100% of the plant species targeted for Geo-mapping, Tagging and coding have already been mapped with species being described and their Geo codes developed, QR coded and Voice files developed and already Printed and tags fixed next to the respective Plant species.</p>
	<p>SO 3: Strengthen coordination and permitting of wildlife research.</p>	<p>Efficient wildlife permitting process and compliance monitoring.</p>	<p>% level of efficiency</p>	<p>i. The system is fully optimized to ensure seamless permit application, processing, and issuance, maintaining high uptime to enhance user experience and minimize delays.</p> <p>ii. Payment integration with the e-Citizen platform operates smoothly, supporting efficient transaction reconciliation and detailed reporting in Kenyan shillings.</p> <p>iii. Automated invoicing and receipt generation include customizable templates and multi-channel delivery options such as email and SMS for</p>

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Strategic Goal/Themes	Strategic Objective	Outcome	Outcome/performance Indicator	Achievements
				<p>user convenience.</p> <p>iv. Permit issuance is fully automated upon payment, with verification steps integrated to prevent fraud and ensure regulatory compliance.</p>
	SO 4: Develop mechanism to enhance wildlife-based economies and co-existence.	Improved livelihoods.	% level of improved livelihood	The Institute has established an aquaculture project, stocking of fish done, hatchery modified to meet the basic requirements.
	SO 5: Develop an integrated wildlife database.	Comprehensive data collection and management system.	No. of database components developed	A prototype database designed with front-end data & information. Data organized into ecosystem approach. Database link created
Provide leadership in training and capacity building to support wildlife conservation and management.	SO 6: Develop and implement the national wildlife training agenda.	Focused wildlife training approach industry-driven training programmes	% level of the implementation of the National Training Agenda	<ol style="list-style-type: none"> 1. Reviewed four level 6 (diploma) curricula and Submitted curricula documents to TVETA for approval and accreditation on 27th June 2025 2. Developed 17 short courses and approved by Board on 14th May 2025 for implementation 3. Teaching resources i.e. lecturers, classrooms, projectors, stationery availed and allocated for the FY 2024/25 4. Trained and administered end semester examinations to the following cohorts <ul style="list-style-type: none"> • Semester Three (June 2023/2024 Intake); Semester Two (October 2023/2024) & Semester One (April 2024/2025) • Semester Four (June 2023/2024 Intake); Semester Three (October 2023/2024); Semester Two

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Strategic Goal/Themes	Strategic Objective	Outcome	Outcome/performance Indicator	Achievements
				<p>(April 2024/2025) & Semester One (August 2024/2025)</p> <ol style="list-style-type: none"> 5. Undertook field trainings for each of the cohorts each semester 6. Conducted lecturer evaluation at the end of each semester. 7. Posted 137 students for Industrial Attachment as follows <ul style="list-style-type: none"> • Certificate October 2023/2024 - 6 weeks • Diploma-June 2023/2024 Intake & Certificate-April 2024/2025-12 weeks and 6 weeks respectively
	SO 7: Expand and enhance wildlife training opportunities	Enhanced access and quality training.	% level of trainee enrolment	Enrolment level has increased from 341 in 2023/24 to 536 in 2024/2025, representing 57.2 % increase. This is attributed to double intake in the year under review and HELB support.
		Diversified training methods.	% level of diversification	<ol style="list-style-type: none"> 1. Invited guest lecturers from the industry in the field of Wildlife Management 2. Conducted hybrid classes (online and physical) sessions to address space challenges and optimize resources 3. Partnered with Samaki Poa, a regional aquaculture development initiative aimed at strengthening the aquaculture value chain across Kenya, Uganda, and Rwanda to enrol continuing fisheries and aquaculture students for a self-paced online program "HowToDoAquaculture.com"

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Strategic Goal/Themes	Strategic Objective	Outcome	Outcome/performance Indicator	Achievements
	SO 8: Enhance student support.	Improved completion rate.	% level of completion	<ol style="list-style-type: none"> 1. Attained a transition rate of 57.7% which is an improvement from 56%. Achieved a 1.7% increase in completion rate. 2. A total of 282 trainees awarded certificate and Diploma on 11th December 2024. 3. Partnered with Enashipai Resort and Spa on a Mentorship program for students pursuing Tourism and Hospitality. This entails talks given by specialized hospitality staff and hands-on engagement of trainees at Enashipai facilities in housekeeping, food production and service.
Strengthen institutional capacity.	SO 9: Develop and upgrade institutional infrastructure	Modernised and equipped institutional facilities.	% level of completion	<p>50% of the institutional infrastructure upgrade.</p> <p>Rehabilitated and refurbished three (3) Research Centre namely, Tsavo, Maasai Mara and Inland waters in Naivasha.</p> <p>Constructed and completed Malindi Research Centre (Phase 1)</p> <p>Rehabilitated 38 staff houses at the headquarters.</p>
	SO 10: Strengthen organisational capacity and sustainability.	Highly motivated and productive workforce.	% achievement of annual employee targets Number of policies developed	<p>Developed 16 key institutional policies.</p> <p>Staff performance index increased from 65% to 70%</p> <p>Skill gap audit done</p>
	SO 11: Enhance brand visibility and public awareness.	Increased visibility and positive perception of the WRTI brand.	% increase in brand visibility	<p>-Increased website visitation.</p> <p>-Increased media engagement and social media interaction.</p> <p>Three (3) Corporate Social Responsibility activities done.</p> <p>-Increased stakeholder engagements.</p>

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Strategic Goal/Themes	Strategic Objective	Outcome	Outcome/performance Indicator	Achievements
	SO 12: Facilitate technological innovation and sustainable ICT enterprises.	New innovations and technologies adopted.	% level of uptake of new technologies	Digitalization of keys processes such as Audit, E-Board, Research Permitting and The Wildlife Database. Acquisition of twenty (20) desktops for the ICT lab.
	SO 13: Develop and strengthen stakeholders' engagement and coordination framework.	Enhanced stakeholders' engagements and collaboration	No. of stakeholders' engagement frameworks developed	Fourteen (14) frameworks of Collaboration (FOC) signed
No. of initiatives			Ten (10) stakeholders forums held to disseminate information	
No. of agreements and collaborations executed			Six (6) FOC executed	
Financial sustainability	SO 14: Attain financial sustainability.	Sustained operations.	% growth in revenue generation	66.8% grown in internally generated income(A-I-A)

The performance contracting targets for the financial 2024/2025 were drawn from the workplans which were derived from the strategic plan 2023-27.

The Institute in collaboration with conservation partners is in the last phase of undertaking the National Wildlife census 2024/2025. The census will provide data and information on wildlife numbers, distribution and trends since the last census in 2021. This information will facilitate development of decision support tools for adaptive management enabling conservationists and other partners to adjust their strategies in response to a dynamic environment. It will also facilitate integrated cross-sectoral planning for conservation and sustainable management.

The Institute is also in the process of finalizing the development of a prototype for the National Wildlife Database with initial support from the National Treasury. This is in accordance with

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Section 60 of the Wildlife Conservation and Management Act, 2013 that requires the Institute to develop a comprehensive wildlife database. Currently, the country has no database for its wildlife resources inform policy and management decisions. Instead, wildlife data is held by different state and non-state actors and is not easily accessible. Having a harmonized and central repository for wildlife data will ensure timely access of critical data for evidence-based decision making and policy formulation enabling sustainable biodiversity conservation for the people of Kenya and the global community.

Finalization of planning for the 2nd international wildlife scientific conference to be held on September 23rd to 25th 2025 is ongoing. The conference will draw participants from diverse backgrounds and disciplines across the globe to share wildlife scientific findings, experiences and expertise.

In an effort to enhance the wildlife research permitting process, an IT-based system was developed. The system has been integrated with e-citizen and integration with the institutional ERP system is underway.

Additionally in line with the presidential directive on climate change mitigation and adaptation, the Institute has constituted a climate change Unit which has established 8 nurseries to propagate indigenous tree species for restoration of degraded habitats in wildlife conservation areas. Over 300,000 seedlings were propagated in the nurseries, and over 100, 000 planted in degraded areas. Towards mapping of degraded wildlife areas, the extent of *Prosobis juliflora* and cactus weeds in Tsavo ecosystem and *Salanatum incanum* in Lake Nakuru National Park were done.

Over 30 research projects were implemented collaboratively with partners or were internally funded by the Institute. These projects included: Vector(s) of filariasis within rhino sanctuaries in Kenya - A survey of possible vectors of filariasis in selected rhino sanctuaries; An Assessment on spatial and temporal distribution of raptors in Tsavo landscape; Management implications of the interactions of Topi (*Damaliscus lunatus jimele*) with other wildlife species against anthropogenic pressures and habitat changes in the Maasai Mara Ecosystem; Development of a science-based integrated metapopulation management plan: Kenyan black rhinoceros (*Diceros Bicornis Michaeli*); Ecological Monitoring of coral reef and seagrass beds in Marine Protected Areas; Land insularization in Eselengei group ranch and its impacts on Maasai giraffe, Amboseli ecosystem, Kenya; An evaluation of wildlife carrying capacities in Mwea NP; Roan antelopes' genetic variability studies in Ruma National Park; Road and Rail Infrastructure Ecological monitoring (Roadkill's, Behaviour and Crossings) in Tsavo; Assessment and cost analysis for electric fencing to mitigate human-wildlife conflict in Kenya; The GO BLUE Project to strengthen marine research and monitoring techniques across all six counties in Kenya's coastal region in an effort to advance the Blue Economy agenda; Geo-Spatial Risk Index Tool (GSRIT) To Monitor Human- Nature Conflict In South Africa, Kenya And Botswana; and Informed Decision-Making for Agroforestry Systems in Africa through a Network of Living Labs (AfroGrow) among others. The Institute scientists published at least 16 publications in peer-reviewed journals and book chapters

The Institute reviewed four Diploma curricula to align them to the industry needs and the National Wildlife Training Agenda. The outcome is four diploma curricula with Occupational standards jointly developed with the industry ready for implementation. This curricular will

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address the skills mismatch between the graduates and the industry for a more efficient workforce.

The Institute also developed 17 short courses to address the capacity gaps in the wildlife sector.

These were done alongside the routine training of the regular diploma and certificate programs which culminated in the award of diplomas and certificates to 282 graduates. The following are the regular courses offered by the Institute;

- a) Diploma in Wildlife Management
- b) Diploma in Tourism and Hospitality Management
- c) Diploma in Fisheries and Aquatic Sciences
- d) Diploma in Environmental Management
- e) Certificate in Community Wildlife Management
- f) Certificate in Nature Interpretation and Aquatic Sciences
- g) Certificate in Aquaculture

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8. Corporate Governance Statement

The Wildlife Research and Training Institute (WRTI) is committed to upholding the highest standards of corporate governance in line with the Constitution of Kenya, the Mwongozo Code of Governance for State Corporations, and other relevant regulatory frameworks. Our governance framework is anchored on the principles of accountability, transparency, integrity, equity, and sustainable development.

i. Board Appointment, Size, Diversity and Charter

The Board of WRTI is appointed in accordance with the provisions of the Wildlife Conservation and Management Act, Cap 376 and the State Corporations Act, Cap 446. The appointment process is competitive, merit-based and guided by considerations of gender equity, regional balance, age, professional diversity, and relevant experience. The removal of directors is conducted in accordance with legal provisions, based on due process and just cause.

The Board currently comprises 11 members, including both executive and non-executive directors, drawn from diverse professional backgrounds including, conservation, finance, academia, law and public administration. This diversity enriches decision-making and enhances oversight effectiveness.

The Board operates under a comprehensive Board Charter which outlines its mandate, roles and responsibilities, ethical expectations, and procedures for board operations.

ii. Roles and Functions of the Board

The Board is responsible for providing strategic leadership, policy direction, oversight, and monitoring of institutional performance. Its primary roles include:

- Approving strategic plans, budgets and key policies.
- Overseeing financial management and reporting.
- Monitoring performance against set targets.
- Ensuring legal and regulatory compliance.
- Risk management oversight.
- Appointment and performance review of senior management.

The Board delegates day-to-day management to the Director/CEO but retains ultimate accountability for institutional performance.

iii. Induction, Training and Development

New Board members undergo a structured induction program covering the mandate of WRTI, relevant legislation, governance principles, and institutional operations. Continuous capacity building is provided through periodic trainings, workshops, and governance forums to enhance their effectiveness and keep abreast of emerging issues and trends.

All members have undergone induction on Board governance and leadership organised and facilitated by the Institute of Certified of Public Secretaries.

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iv. Board and Member Performance Evaluation

Annual evaluations of the Board, its committees, and individual members are conducted to assess effectiveness in fulfilling responsibilities. The Board's performance evaluation for the year under review was done on 23rd August, 2024 by SCAC.

v. Board Meetings and Attendance

During the year under review, the Board held six (6) scheduled meetings and as follows:

- i) 7th July 2024 - 10 Board members attended
- ii) 22nd -23rd August 2024- 8 Board members attended
- iii) 10th September 2024 - 8 Board members attended
- iv) 14th -15th November 2024 – 11 Board members attended
- v) 26th February 2025 – 11 Board members attended
- vi) 14th – 15th May 2025 – 10 Board members attended

vi. Succession Planning

The Institute is in the process of developing a Board and Senior Management Succession Plan to ensure continuity and leadership stability. The plan identifies potential successors, capacity building initiatives, and clear guidelines for leadership transition in both planned and unforeseen circumstances.

vii. Conflict of Interest Policy

A draft policy is in place to manage conflicts of interest. Board members and staff are required to declare any actual or potential conflicts prior to deliberations. Declarations are documented and appropriate measures taken, including recusal from decision-making where applicable. The draft conflict of Interest policy will be tabled before the Board in its next meeting for approval.

viii. Board Remuneration

Board members receive remuneration in accordance with the guidelines issued by the Salaries and Remuneration Commission (SRC). Remuneration is structured to ensure transparency and promote integrity while recognizing the time and expertise contributed.

ix. Ethics and Conduct

WRTI upholds a strict Code of Conduct and Ethics applicable to Board members and staff. The Code promotes ethical behaviour, professionalism, accountability, and compliance with laws and regulations. Annual declarations of compliance and ethical conduct are mandatory.

x. Governance Audit

The Institute has planned to conduct an external Governance Audit in 2025/2026 financial year, as mandated under Mwongozo, and the same is included in the Institute's work plan. The audit will assess compliance with governance principles and provide recommendations for improvement. An action plan will then be developed and implemented to address any identified gaps.

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xi. Communication Policy

WRTI has adopted a stakeholder-inclusive Communication Policy that promotes transparency, timely dissemination of information, and two-way engagement with internal and external stakeholders. The policy outlines communication protocols, disclosure mechanisms, and media engagement procedures.

xii. Committee Terms of Reference

The Board operates through three (3) committees, each governed by specific Terms of Reference which define their scope, mandate, and reporting framework. Key committees include:

- **Audit and Risk Management Committee**
- **Finance, Staff and General-Purpose Committee**
- **Research, Training and Academic Committee**

These committees report to the full Board and meet regularly to review matters within their jurisdiction.

xiii. Related Party Transactions Policy

WRTI has developed a draft Policy on Related Party Transactions to ensure transparency, fairness, and accountability. It requires all such transactions be disclosed, subject to Board approval, and conducted at arm's length in accordance with the law and international best practice.

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

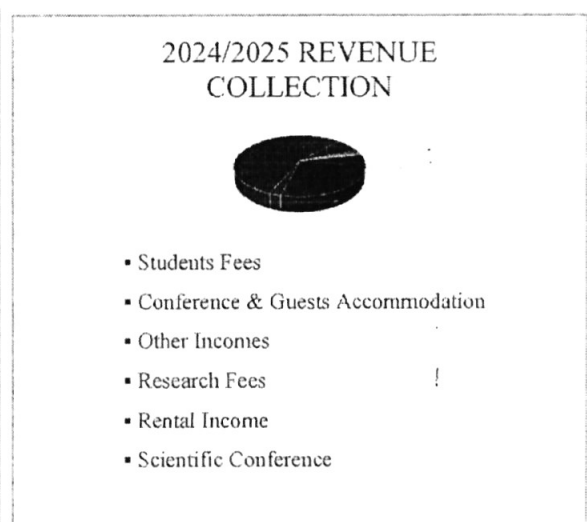
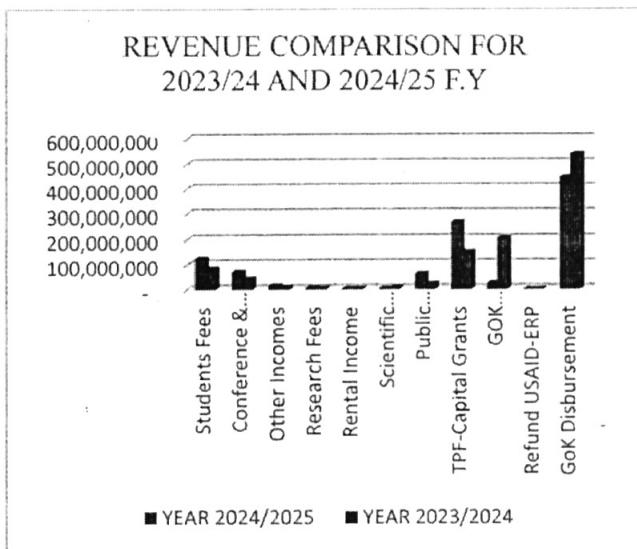
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9. Management Discussion and Analysis

i Operational and financial performance of the Institute for the last three-to-five-year period

Here below is a summary of revenue performance for the year under review compared with the previous three years.

SOURCES OF REVENUE	YEAR 2024/2025	YEAR 2023/2024	YEAR 2022/2023	YEAR 2021/2022
Students Fees	123,086,702	82,913,670	132,681,532	97,273,678
Conference & Guests Accommodation	70,732,939	42,382,801	19,221,022	38,057,669
Other Incomes	23,490,254	5,631,024	2,981,649	2,201,310
Research Fees	5,659,392	4,581,465	4,796,062	1,714,864
Rental Income	2,628,800	2,616,397	783,800	-
Scientific Conference	2,725,625	8,966,910	-	-
Public Contribution and Donations	62,907,860	21,469,823	18,822,484	19,574,407
Total AIA	291,231,572	168,562,090	179,286,549	158,821,928
TPF-Capital Grants	265,000,000	148,948,497	59,715,595	36,150,380
GOK Development Grants	25,000,000	204,000,000	-	-
Refund USAID-ERP	-	-	10,172,061	-
GoK Disbursement	444,272,400	537,000,000	507,000,000	32,000,000
Total Grants	734,272,400	889,948,497	576,887,656	68,150,380
TOTAL	1,025,503,972	1,058,510,587	756,174,205	226,972,308



Other incomes include; Annex entry charges, Camping, Museum, Bank interest, Ground hire, Cafeteria services

Notes

- a) Student fees had a remarkable increase of 48.4% from Ksh. 82.9 million in 2023/24 to Ksh. 123.0 million. This was due to student support through HELB and aggressive marketing.
- b) Conference and guest accommodation increased by 66.9% from Ksh. 42.3 million to Ksh. 70.7million. This is majorly due Government institution conferencing in the Institute.
- c) Other incomes increased by 317.1% from Ksh. 5.6million to Ksh. 23.5million. This is mainly attribute to bank interest and a transfer of 7.5Million from SDW in respect salary refunds
- d) The low collection on scientific conference is due early bird registration for the conference that will be held in September 2025.
- e) Donation increased by 193%, rising from 21.5million to 62.9million, due to enhanced resource mobilization and partnership.
- f) Development grants reduced from Ksh. 204 million to Ksh. 25 million due Government austerity measures.
- g) GoK recurrent grants reduced from Ksh. 537 million to 444 million.

ii Institute's key projects or investments decision implemented or ongoing

1	Access Roads in Naivasha wildlife Local sanctuary	58,889,564.00	Completed
2	Removal of Asbestos, Reroofing and Associated Works Phase 2	24,442,662.07	Ongoing
3	Rehabilitation of WRTI Facilities	25,000,000	Completed
4	Provision of water in Naivasha wildlife Local Sanctuary	25,000,000	Ongoing
5	Construction of 4-Door Ablution Block and Relocation of 4No. Uniports at Malindi Centre	2,120,365.80	Ongoing
6	Construction of Ablution Block with 2Nr toilets and 2Nr showers at the Naivasha Wildlife Sanctuary.	1,797,971.00	Ongoing
7	Renovation of Students, Research office, Finance and Workshop Ablution blocks	4,920,101.31	Ongoing
8	Construction of Malindi Research Centre	25,000,000.00	Completed

iii Institute's compliance with statutory requirements

The institute complied with all statutory requirements as spelled out in various Acts of parliament. The core mandate of the Institute is to conduct and coordinate Wildlife Research and Training as stipulated under sections 50 and 51 of WCMA 2013.

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iv Major risks facing the organisation

S/ No.	Risk	Risk (L/M/H)	Severity (L/M/H)	Overall Risk Level (L/M/H)	Mitigation Measures
1.	Inadequate skilled expertise	Low	Medium	Medium	Recruitment of competent staff, recruitment of staff, internship and associates
2.	Overlapping functions with KWS	Medium	Medium	Medium	Defining scope and harmonising legislation
3.	Lack of wildlife research regulations	Medium	Medium	Medium	Formulate requisite regulations to guide implementation of the wildlife act, WCMA 2013
4.	Zoonotic diseases transmission Release of harmful pathogenic organisms	Low	High	Medium	Adherence to bio-risk management protocol & Implementing the Occupational Safety and Health Administration (OSHA)
5.	Systems' downtime	High	High	High	Implement maintenance contract for critical hardware and software
6.	Inadequate ICT infrastructure	Medium	Medium	Medium	Hardware and software systems update and routine maintenance
7.	Loss of data and information	Medium	High	Medium	Enhance use of offsite (cloud-based) storage facility
8.	Shift in government policies and priorities	Medium	High	High	Take active role in wildlife research and training, policy development & continue engagement of policy makers
9.	Ageing infrastructure	Low	Medium	Medium	Advocate for funding & Engage partners for financial support
10.	Cyber threat	High	High	High	Back-up systems and implement cyber security systems

v Material arrears in statutory and other financial obligations

In the year under review, the Institute did not incur material arrears in statutory and other financial obligations.

vi Review of the sector

The WCMA 2013 is under review and it's currently under public participation stage.

vii Future developments

The institute undertook feasibility study for capital projects in the year 2022 for future expansion of Research and Training facilities both at the Headquarters and the field centres.

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10. Environmental and Sustainability Reporting

In order to achieve environmental and sustainability, the Institute has undertaken the following;

i) Sustainability strategy and profile

The Institute is in the process of expanding revenue streams including increasing conferencing/hospitality facilities, expanding training facilities to increase student enrolment. Curriculum has been reviewed and short courses developed to address industry needs. Naivasha Wildlife Sanctuary has been opened to visitors to enhance revenue collection for financial sustainability.

ii) Environmental performance

Additionally in line with the presidential directive on climate change mitigation and adaptation, the Institute has constituted a climate change Unit which has established 8 nurseries to propagate indigenous tree species for restoration of degraded habitats in wildlife conservation areas. Over 300,000 seedlings were propagated in the nurseries, and over 100, 000 planted in degraded areas. Towards mapping of degraded wildlife areas, the extent of *Prosobis juliflora* and cactus weeds in Tsavo ecosystem and *Salanum incanum* in Lake Nakuru National Park were done.

iii) Employee welfare

The Institute has established and operationalised a staff welfare fund to cater for bereavement of members and their close relatives. A medical insurance scheme is in place to cater for the medical expenses. A group life cover caters for accidents and workman compensation. The Institute is in the process of registering a pension scheme.

iv) Market place practices

a) Responsible competition practice.

The Institute ensures responsible competition practices by conducting its business in a transparent and honest manner.

b) Responsible Supply chain and supplier relations

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

c) Responsible marketing and advertising

The Institute practises unbiased and ethical marketing practices.

d) Product stewardship

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

e) Corporate Social Responsibility / Community Engagements

The Institute developed policies to guide Corporate Social Responsibility. Further, the Institute has participated in environmental clean-up in Naivasha toward giving back to the community. The Institute has also introduced a work study programme where needy students are considered for casual engagement.

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11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Institute's affairs.

i) Principal activities

The Institute is a state corporation established under Section 50 of WCMA, Cap 376. The object and purpose for which the Institute was established is to undertake and coordinate wildlife research and training in the country in accordance with Section 51 of the WCMA Cap 376. Its functions are listed in Section 52 of the same Act and include all forms of wildlife research and related emerging issues as well as enhancing capacity in wildlife conservation and management through training. Further, Section 59(1) of the Act provides for the Institute to grant wildlife research permits and Section 60(1) to establish a comprehensive wildlife data base in collaboration with the Kenya Wildlife Service (KWS) and other relevant lead agencies and stakeholders.

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

i) Results

The results of the Institute for the year ended June 30, 2025, are set out on pages 1 – 46.

ii) Directors

The members of the Board of Directors who served during the year are shown on page xv - xix. During the year under review seven of the directors' terms expired and were replaced.


iii) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management Act 2013 (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per cent of its surplus funds reported in the audited financial statements after the end of each financial year. The Institute is categorised as a research institution. The Institute has not made any remission to the Consolidated Fund in the year under review.

iv) Auditors

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

By Order of the Board



Dr. Patrick Omondi, OGW
Director/CEO and Secretary to the Board

**Wildlife Research and Training Institute
Annual Report and Financial Statements
For the year ended June 30, 2025**

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, Cap 412A and Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2018) (WCMA 2013) require the Directors to prepare financial statements in respect of the Institute, which give a true and fair view of the state of affairs of the Institute at the end of the financial year and the operating results for the year.

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

The Directors are also responsible for the preparation and presentation of the Institute's financial statements, which give a true and fair view of the state of affairs of the Institute for and as at the end of the financial year ended on June 30, 2025. This responsibility includes:

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

The Directors accept responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, Cap 412A and Wildlife Conservation and Management Act, Cap 376.

**Wildlife Research and Training Institute
Annual Report and Financial Statements
For the year ended June 30, 2025**

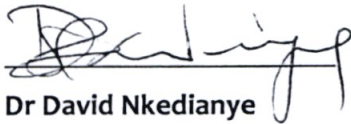
The Directors are of the opinion that the Institute's financial statements give a true and fair view of the state of Institute's transactions during the financial year ended June 30, 2025, and of the Institute's financial position as at that date.

The Directors further confirm the completeness of the accounting records maintained for the Institute, which have been relied upon in the preparation of the Institute's financial statements as well as the adequacy of the systems of internal financial control.

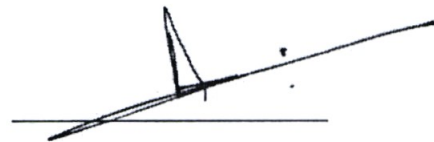
Nothing has come to the attention of the Directors to indicate that the Institute will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Institute's financial statements were approved by the Board of the Institute on 27th August 2025 and signed on its behalf by:



**Dr David Nkedianye
Chairperson of the Board**



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

REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON WILDLIFE RESEARCH AND TRAINING INSTITUTE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Wildlife Research and Training Institute set out on pages 1 to 44, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes

Report of the Auditor-General on Wildlife Research and Training Institute for the year ended 30 June, 2025

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Wildlife Research and Training Institute as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Wildlife Conservation and Management Act, No.47 of 2018 and 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 Wildlife Research and Training Institute Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.897,974,275 and Kshs.977,297,944 respectively, resulting to an overcollection of Kshs.79,323,669 or 9% of the budget. Similarly, the Institute spent an amount of Kshs.1,089,053,005 against expenditure budget of Kshs.1,096,922,722 resulting to an under expenditure of Kshs.7,869,767 or 1% of the budget.

The Institute fairly achieved its budget targets.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit report, one issue was raised under Report on Lawfulness and Effectiveness in Use of Public Resources and several issues under Report on the Effectiveness of Internal Controls, Risk Management and Governance.

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

	Financial Year	Audit Issue
1	2023/2024	Long Outstanding Conference Debtors
2	2023/2024	Non-Transfer of Assets
3	2023/2024	Understaffing in the Institute

Other Information

The Management is responsible for the Other Information set out on page i to xlii which comprise of Key Institute Information and Management, The Board of the Institute, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Gender Imbalance in Staff Distribution

Review of the staff distribution by job groups revealed a significant gender imbalance, with male employees dominating in three job groups as tabulated below.

Rank	Female	Male	Total	Male %	Female %
4	7	19	26	73	27
9	3	27	30	90	10
10	5	14	19	74	26
	15	60	75		

In the circumstances, Management was in breach of Article 27(8) of the Constitution of Kenya 2010 that requires that not more than two-thirds of the members of elective or appointive bodies shall be of the same gender.

2. Failure to Maintain an Electronic Asset Register

Review of the Institute processes revealed that it was yet to procure and implement an electronic system for asset management contrary to Section 10.11(1), (2), (7), and (9) of the Institute's Finance policy and procedure manual (2024).

In the circumstances, Management was in breach of the Institute's finance policy and procedure manual (2024).

3. Non-Compliance with Public Procurement Capacity Building Levy

Review of contracts issued by the Institute after 01 September, 2024 revealed that Management did not comply with the requirements of The National Treasury Legal Notice No. 206 of 2023 (The Public Procurement Capacity Building Levy Order, 2023) that directed all procurement entities effective from 01 September, 2024 to remit at the rate of 0.03% of the value of signed contracts exclusive of applicable taxes to the Public Procurement Regulatory Authority (PPRA) through the e-Citizen platform. Contracts amounting to Kshs.190,197,832 were awarded during the year under review without deducting the mandatory levy of Kshs.57,059 (0.03%). Further, monthly returns on levy deductions and remittances were not filed on the Public Procurement Information Portal (tenders.go.ke).

In the circumstances, Management was in breach of the Legal Notice No. 206 of 2023.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance

section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Long Outstanding Receivables from Exchange Transactions

The statement of financial position reflects a balance of Kshs.82,102,561 in respect of current portion of receivables from exchange transactions as disclosed in Note 20 to the financial statements. Included in this balance is Kshs.6,486,697 that remained outstanding for more than three (3) years without any meaningful recovery efforts.

Further, Management has not put in place a debt collection policy.

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

2. Long Outstanding Trade and Other Payables

The statement of financial position, as disclosed in Note 24 to the financial statements, reflects trade and other payables balance of Kshs.42,063,065. Included in this balance are trade and other payables amounting to Kshs.1,921,839 that remained outstanding for more than one (1) year.

In the circumstances, effectiveness of management of trade and other payables could not be confirmed.

3. Non-Transfer of Assets

The statement of financial position reflects property, plant and equipment balance of Kshs.1,144,910,755 as disclosed in Note 22 to the financial statements. However, review of the property, plant and equipment documents revealed that nine (9) parcels of land have not been transferred by Kenya Wildlife Service as agreed vide the joint KWS/WRTI Assets Transfer Committee. The nine (9) land parcels are still registered under the Kenya Wildlife Service. The Institute is therefore unable to fully utilize the assets.

In the circumstances, Management does not have fully control of the fixed assets as required.

4. Risks Facing the institute

Audit of the Institutes procedures and processes revealed the following risks as outlined in the report of management discussion and analysis.

- i. Overlapping functions with Kenya Wildlife Service.
- ii. Lack of Wildlife Research Regulations.
- iii. Zoonotic diseases transmission leading to release of harmful pathogenic organisms.

- iv. Inadequate ICT infrastructure and systems downtime which can lead to loss of information and data.
- v. Ageing infrastructure that is not coping with current world trends.

In the circumstances, the Institute core mandate of undertaking wildlife research and training according to Section 51 of the Wildlife Conservation and Management Act (WCMA) 2013 was being hampered.

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

Responsibilities of the Management and Board of Directors

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

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

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

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

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

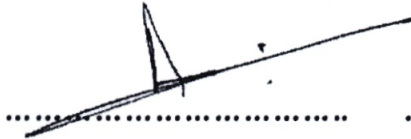

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2025

**Wildlife Research and Training Institute
Annual Report and Financial Statements
For the year ended June 30, 2025**

The notes set out on pages 10 to 45 form an integral part of these Financial Statements. The Financial Statements set out on pages 2 to 9 were signed on behalf of the Board of Directors by:



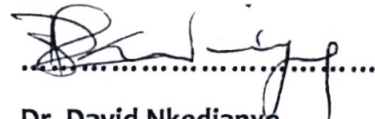
**Dr. Patrick Omondi, OGW
Director/CEO**

Date: 27/11/2025



**CPA. Sheila Mukanzi
Head - Accounts
ICPAK M/No: 29261**

Date: 27/11/2025



**Dr. David Nkedianye
Chair, Board of Institute**

Date: 27/11/2025

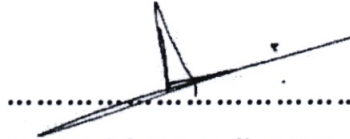
**Wildlife Research and Training Institute
Annual Report and Financial Statements
For the year ended June 30, 2025**

15. Statement of Financial Position as at 30 June 2025

DETAILS	Notes	FY 2024/25	FY 2023/24
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	19	150,595,458	346,256,918
Current portion of receivables from exchange transactions	20	82,102,561	85,736,637
		232,698,019	431,993,555
Inventories	21	8,487,914	5,976,385
		241,185,933	437,969,939
Non-current assets			
Property, plant and equipment	22	1,144,910,755	473,832,917
Intangible assets	23	32,875,156	12,778,352
Total Non-Current Assets		1,177,785,911	486,611,269
Total assets		1,418,971,845	924,581,209
Liabilities			
Current liabilities			
Trade and other payables	24	42,063,065	79,175,482
		42,063,065	79,175,482
Non-current liabilities			
Total Non-Current Liabilities		-	-
Total Liabilities		42,063,065	79,175,482
Reserves:			
Capital Fund - From Last Financial Year		605,968,726	253,020,229
Accumulated Surplus		239,437,002	195,415,384
Surplus for the Period		(6,664,791)	44,021,617
- Revaluation Reserve (Buildings Revalued - FY2024/25)		393,167,844	-
Capital Fund:			
¹ - GOK Development Grant FY		25,000,000	204,000,000
- TPF Funds (Infrastructure Development)		120,000,000	148,948,497
Total Reserves		1,376,908,780	845,405,727
Total Reserves and Liabilities		1,418,971,844	924,581,209

**Wildlife Research and Training Institute
Annual Report and Financial Statements
For the year ended June 30, 2025**

The financial statements set out on pages 2 to 9 were signed on behalf of the Board of Directors
by:



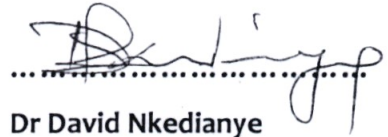
**Dr. Patrick Omondi, OGW
Director/CEO**

Date: 27/11/2025



**CPA Sheila Mukanzi
Head - Accounts
ICPAK M/No: 29261**

Date: 27/11/2025



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

Date: 27/11/2025

**Wildlife Research and Training Institute
Annual Report and Financial Statements
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16. Statement of Changes in Net Assets for the year ended 30 June 2025

DETAILS	Retained earnings	Capital/ Development Grants/Fund	Total
	Kshs	Kshs	Kshs
As at July 1, 2023	195,415,384	253,020,229	448,435,613
Surplus for the Year	44,021,617	-	44,021,617
Capital/development grants received during the year:			
GOK Development FY 2023/24	-	204,000,000	204,000,000
TPF Funds (Infrastructure Development) FY 2023/24	-	148,948,497	148,948,497
As at June 30, 2024	239,437,001	605,968,726	845,405,727
As at July 1, 2024	239,437,001	605,968,726	845,405,727
Surplus for the year	(6,664,791)	-	(6,664,791)
Capital/development grants received during the year	-	-	-
GOK Development Grant FY 2024/25	-	25,000,000	25,000,000
TPF Funds (Infrastructure Development) FY 2024/25	-	120,000,000	120,000,000
Valuation of Fixed Assets (Buildings)	-	393,167,844	393,167,844
As at June 30, 2025	232,772,210	1,144,136,570	1,376,908,780

Wildlife Research and Training Institute
Annual Report and Financial Statements
For the year ended June 30, 2025

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

DETAILS	Notes	FY 2024-25	FY 2023-24
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Government grants and subsidies (Gok)	6b	594,272,400	537,000,000
Public contributions and donations	8	62,907,860	21,469,823
Fees, Conference, & Research Permits	7	202,204,658	138,844,846
Sale of goods	9	14,080,585	4,231,763
Rental Income	10	2,628,800	2,616,397
Finance Income	11	9,501,765	1,399,261
Total Receipts		885,596,069	705,562,090
Payments			
Use of goods & services	12	379,667,316	194,819,660
Employee costs	13	439,123,764	415,525,440
Board Expenses	14	20,716,460	17,190,889
Repairs and maintenance	16	12,455,633	10,338,924
Contracted services	17	12,189,546	6,161,159
Audit fees	18	1,000,000	-
Total Payments		865,152,719	644,036,073
Working Capital Adjustments			
Increase in inventory	25	30,079,714	(2,961,638)
Increase in receivables	25	18,112,458	(34,953,542)
Decrease in payables	25	14,905,840	45,456,424
Total Working Capital adjustments		63,098,012	7,541,243
Net cash flows used in operating activities		(42,654,662)	70,876,467
Cash flows from investing activities			
Purchase of PPE and intangible assets		298,006,798	277,769,767
Net cash flows used in investing activities		298,006,798	277,769,767
Cash flows from financing activities			
GOK Capital Development		25,000,000	204,000,000
Receipts from TPF for Infrastructure development		120,000,000	148,948,497.00
Net cash flows used in financing activities		145,000,000	352,948,497
Net increase/(decrease) in cash and cash equivalents		(195,661,460)	146,054,564
Cash and cash equivalents at period Start	19	346,256,918	200,202,355
Cash and cash equivalents at Period end	19	150,595,459	346,256,918

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Details	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers - Other Governments TPF (B/F FY 23-24)	60,000,000	-	60,000,000	60,000,000	-	100%
Government Recurrent Grants	444,272,400	-	444,272,400	444,272,400	-	100%
Transfers - Other Governments entities SDW	-	7,535,882	7,535,882	7,535,882	-	100%
Transfers - Other Governments entities TPF	-	150,000,000	150,000,000	150,000,000	-	100%
Levies, Fines and Penalties & Conference Charges	44,800,000	-	44,800,000	70,732,939	(25,932,939)	158%
Licenses, Fees and Permits	139,402,321	-	139,402,321	131,471,719	7,930,602	94%
Other Income (sale of goods)	8,223,272	-	8,223,272	26,211,151	(17,987,879)	319%
Public contributions and donations	19,574,407	24,165,993	43,740,400	87,073,853	(43,333,453)	199%
Total Income	716,272,400	181,701,875	897,974,275	977,297,944	(79,323,669)	109%
Expenses						
Use of Goods and Services	226,272,400	164,901,875	391,174,275	383,510,963	7,663,312	98%
Employee costs	452,000,000	-	452,000,000	439,123,764	12,876,236	97%
Remuneration of Directors	20,000,000	5,000,000	25,000,000	20,716,460	4,283,540	83%
Depreciation and Amortization expense	2,000,000	-	2,000,000	27,108,141	(25,108,141)	1355%
Repairs and Maintenance	11,000,000	3,700,000	14,700,000	12,455,633	2,244,367	85%
Contracted Services	5,000,000	8,100,000	13,100,000	12,189,546	910,454	93%
Total Recurrent Expenditure	716,272,400	181,701,875	897,974,275	895,104,508	2,869,767	100%
Surplus for the period	-	-	-	82,193,436		
Capital Expenditure (B/F - TPF)	53,948,497	-	53,948,497	53,948,497	-	100%
Dev. Grants from other Government entities TPF	-	120,000,000	120,000,000	115,000,000	5,000,000	96%
Dev. Grants from GOK	25,000,000	-	25,000,000	25,000,000	-	100%
Total Capital Expenditure	78,948,497	120,000,000	198,948,497	193,948,497	5,000,000	97%
Total Expenditure	795,220,897	301,701,875	1,096,922,772	1,089,053,005	7,869,767	

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Budget notes

1. Depreciation: The amount provided in the budget was 2million, whereas the actual amount calculated for depreciation for the year amounted to Ksh. 27,108,141, resulting in a negative variance of Ksh. 25,108,141. However, since depreciation is a non-cash item, the negative variance has not affected the cashflow of the Institute.
2. The original Budget increased as a result of Development Grants from Tourism Promotion Fund of Ksh. 120,000,000 and Ksh. 53,948,497 brought forward from FY 2024/25. Out of the Kshs. 120 million, Ksh. 5 million was not received by 30th June, 2025.

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	86,037,084
ADD: Revenue over collection in:	
'- Levies, Fines and Penalties & Conference Charges	25,270,297
'- Other Income (sale of goods)	10,451,996
'- Public contributions and donations	24,165,993
'- Remuneration refund from SDW	-7,535,882
'- Add Back Depreciation	27,108,141
	165,239,476
LESS: Revenue under collection in:	
'- Licenses, Fees and Permits	7,930,602
'- Net Over expenditure in Expenses	6,713,415
Closing Cash and Cash Equivalent as per the statement of Cash flows	150,595,458

19. Notes to the Financial Statements

1. General Information

The Institute is established by and derives its authority and accountability from WCM Act 2013. The Institute is wholly owned by the Government of Kenya and is domiciled in Kenya. The Institute's principal activity is to Conduct and Coordinate Wildlife Research and Training in the country.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Institute. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

There were no new and amended standards adopted in the financial year under review.

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

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Standard	Effective date and impact:
<p>IPSAS 43: Leases</p>	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Institute.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The Institute did not have any leases in the year under review, hence no impact on the Financial Statements.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The Institute did not have non-current assets held for sale in the year under review, hence no impact on the Financial Statements.</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The Institute has adopted IPSAS 45 on Property Plant and Equipment in the Financial Statements.</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

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	<ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The Institute has adopted IPSAS 46 in the Financial Statements.</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an Institute shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The Institute does not have expected impacts in regard to this standard.</p>
IPSAS 48: Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>The Institute does not have expected impacts in regard to this standard.</p>
IPSAS 49: Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The Institute does not have expected impacts in regard to this standard.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

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	<p>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</p> <p>iii. Disclosures that identify and explain the amounts in the Institute's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p> <p><i>The Institute does not have expected impacts in regard to this standard.</i></p>
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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Taxes, Levies and fines

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

Transfers from other government entities

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

ii) Revenue from exchange transactions

Rendering of services

The Institute recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

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

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for the Current FY was approved by the National Assembly in July 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Institute upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Institute recorded additional

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appropriations of Ksh. 25 million for GoK Development and Ksh. 270 million from TPF in the current financial year, following the National Treasury approval.

The Institute's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section: 18. *Statement of Comparison of Budget and Actual amounts for the year ended 30 June, 2025* of these financial statements.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Institute operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

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

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differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable *Institute* and the same taxation authority.

There was no deferred tax for the Institute during the year under review.

Sales tax

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

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.

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- ii) When receivables and payables are stated with the amount of sales tax included
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

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

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition. Transfers are made to or from investment property only when there is a change in use.

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

e) Property, Plant and Equipment

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

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Institute. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Institute also recognizes the

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associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Institute will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

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

g) Intangible assets

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

h) Biological Assets

The Institute recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the Institute, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

i) Research and development costs

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

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

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

j) Financial instruments

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

a) Financial assets

Classification of financial assets

The Institute classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Institute's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The Institute assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Institute recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments have not been made by management in determining the expected credit loss (ECL) since the Institute does not anticipate any.

b) Financial liabilities

Classification

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

k) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

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

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- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Institute

l) Provisions

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

m) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Institute recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Institute will incur in fulfilling the present obligations represented by the liability.

n) Contingent liabilities

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

o) Contingent assets

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

p) Nature and purpose of reserves

The Institute creates and maintains reserves in terms of specific requirements. The Institute reserves are maintained in form of retained earnings and capital reserves arising from capital grants.

q) Changes in accounting policies and estimates

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

r) Employee benefits

Retirement benefit plans

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

s) Foreign currency transactions

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

t) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u) Related parties

The Institute regards a related party as a person or an Institute with the ability to exert control individually or jointly, or to exercise significant influence over the Institute, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers. The Institute did not have related parties' transactions.

v) Service concession arrangements

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

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w) Cash and Cash equivalents

Cash and Cash equivalents comprise cash in 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.

x) Comparative figures

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

The Institute did not amend or reconfigure comparative figures of the previous financial years.

y) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

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Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

The Institute made provision for audit fees.

6. Transfers from Other Government entities

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Unconditional grants	-	-
Operational grant	444,272,400	537,000,000
Development Grants	25,000,000	204,000,000
Other grants - TPF	270,000,000	148,948,497
	739,272,400	889,948,497
Conditional grants	-	-
Total government grants and subsidies	739,272,400	889,948,497

- The operational grants were used for Staff salaries and emoluments and other Operations and Maintenance
- Development Grant of Ksh. 25million was utilized in the rehabilitation of WRTI facilities
- Other grants from TPF were utilized in the National Wildlife Census, opening up of access roads in the Naivasha sanctuary, removal of asbestos and associated works in the staff houses and provision of water for wildlife in the sanctuary

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

Name of the Institute sending the grant	Amount recognized to Statement of Financial Performance	Amount recognised in capital fund.	Total grant income during the period	FY 2023/24
	Ksh.	Ksh.	Ksh.	Ksh.
GOK Operational grant	444,272,400	-	444,272,400	537,000,000
GOK Development Grant	-	25,000,000	25,000,000	204,000,000
Funds from TPF	150,000,000	120,000,000	270,000,000	148,948,497
Total	594,272,400	145,000,000	739,272,400	889,948,497

7. Fees, Conference, Accommodation and Research Permits.

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Student Fees	123,086,702	82,913,671
Levies Accommodation & Conference Fees	70,732,939	42,382,801
Research Permits	5,659,392	4,581,465
Scientific Conference	2,725,625	8,966,910
Total	202,204,658	138,844,847

The Institute is TVET accredited offering certificate and diploma courses in wildlife and tourism related courses. The institute, being a Wildlife Research institution is also mandated to issue research permits in Wildlife research in Kenya.

8. Public Contributions and Donations

Description	FY 2024/25	FY 2023/24
	Kshs	Kshs
UNEP Go Blue	19,296,377	14,465,000.00
Giraffe Conservation	3,370,415	549,240.00
I&M Deposit (Kansas State Uni.)	-	508,180.00
Northern White Rhino (Ol Pajeta)	-	167,365.00
GDC - Habitat Assessment (Hells Gate NP)	-	360,399.60
LEWA - Lion Census	-	1,078,910.00
International Rhino foundation Donation	-	1,619,386.00
MWITO Sacco	-	1,500,000.00
WWF Tanzania - Carnivore Census Training	-	570,142.00
Giraffe Conservation Fund	-	651,200.00
Soils for the Future	960,000	-
Dept of New Orleans	5,621,936	-
Lisa Schupbath/South Lake	584,000	-
Orpower 4	1,002,819	-
National Research Fund	4,874,795	-
Chovu Lodge Ltd - Lumo Rhino ranch Ass	1,103,164	-
Lewa Wildlife	1,392,735	-
IGAD	2,773,160	-

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Ol Pajeta	431,660	-
Maasai Mara University	310,800	-
WWF Tanzania	561,178	-
Institute of Geographical Sciences	3,272,883	-
Ruma Nubian Giraffe Survey	210,596	-
Berlin 2/Rudower Chaussee 17 Forschungsverbund	413,160	-
Born Free Foundation	2,000,000	-
Loisaba Community Trust	939,000	-
WRTI Biodiversity Survey (TFT from I&M)	262,200	-
University of Bern Wyss Academy for Nature	1,272,500	-
Kobenhavns Univ Norregrade	605,291	-
Deutsch Gesellschaft	2,402,400	-
Wildlife Welfare Fund	3,089,780	-
Internation Fund for Animals	650,000	-
Zoological Society of London	853,000	-
Rift Conservation Ltd	84,000	-
United Nations (UN) Sapphire	2,560,000	-
ERM Consulting East Africa Limited	2,010,000	-
Total Donations	62,907,860	21,469,823
Other public donations	-	-
Total transfers and sponsorships	62,907,860	21,469,822.60
Reconciliation Of Public Contributions and Donations		
Balance Unspent at Beginning of The Year	28,858,264	-
Current Year Receipts	62,907,860	-
Conditions Met - Transferred to Revenue	91,766,124	-
Conditions To Be Met - Remain Liabilities	-	-

These are funds from conservation partners meant for specific activities

9. Sale of Goods

Description	FY 2024/25 Ksh.	FY 2023/24 Ksh.
5002 - Camping & Entry Fees - WRTI Annex	1,870,322	339,870
5007 - Swimming Pool	577,716	597,908
5008 - Sale Of Food & Merchandise	1,782,797	1,727,147
5009 - Clinic Sales	133,774	66,040
5011 - WRTI Museum	58,000	20,900
5013 - WRTI Other Incomes	15,500	10,000
5014 - Hire Of Grounds	1,620,000	1,345,000
5016 - Hire Of Vehicles	275,600	-
5018 - Hire Of Training Facilities	61,000	-
5025 - Other Library Charges	149,994	5,330
5026 - Tree Planting & Related Income	-	119,568
Salary Refund - SDW	7,535,883	-
Total revenue from the sale of goods	14,080,585	4,231,763

These are revenue receipts from sundry sources in the Institute.

The salary Refund amount of Ksh. 7.5 M is in respect to salary for a staff member seconded to the Ministry

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10. Rental Income

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
5010 - Rental Income	2,628,800	2,616,397
Training Levy		407,406
Total Rental Income	2,628,800	3,023,803

This is derived from Staff occupying the Institute's residential houses

11. Finance Income

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
5012 - Interest On Bank Balances	9,501,765	1,399,261
Total Finance Income	9,501,765	1,399,261

This is revenue generated from Interest on Bank balances

12. Use of Goods

Description	FY 2024-25	FY 2023-24
	Kshs	Kshs
WILDLIFE RESEARCH, MONITORING & ASSESSMENTS		
6212 - Specimen and Veterinary supplies	8,315,024	18,000
6213 - Scientific Materials	71,765	185,699
6218 - ISO Certification	2,205,121	2,517,772
6219 - Removal Of Invasive Species	503,529	750,685
6220 - KRA Import, Excise Duty	-	5,131,991
6221 - Wildlife Monitoring & Assessments	26,086,760	-
6222 - Research Consultancies	16,938,320	-
	54,120,519	8,604,147
TRAVELLING & RELATED EXPENSES		
6301 - Local Travel and Accommodation	13,851,848	35,810,050
6309 - staff Transfer Costs	342,208	368,826
6304 - Air Ticket - Local	769,355	421,650
	14,963,411	36,600,526
6302 - Foreign Travel & Accommodation	4,751,023	6,586,264
6303 - Seminars, Conferences & Meetings	43,053,203	40,876,219
VEHICLE & PLANT RUNNING COSTS	-	-
6204 - Plant & Machinery Running	47,967	58,800
6205 - Vehicle Running Expenses/Fuel and oil	8,755,560	7,586,896
6208 - Boat Running	62,000	52,500
6209 - Water Running Expenses	-	3,199,737
	8,865,527	10,897,933
UTILITY & OTHER CHARGES		
6351 - Postage	155,125	123,537
6352 - Telephone Charges	1,178,022	310,141
6353 - Electricity	4,988,209	7,992,691
6354 - Water & Conservancy	4,075,063	36,010
6359 - Mortgage Tax Expenses	412,283	-
6360 - Legal Expenses	-	58,000

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6363- Licenses and permits	18,050	9,100
6364 - Commercial Vehicle Inspection	41,626	
6365 - Internet Subscriptions	2,408,313	
6367 - Speed Governors	-	22,500
6380 - Fire Breaks & Related Expenses	-	106,000
	13,276,690	8,657,979
OTHER GENERAL & ADMINISTRATION EXPENSES	-	-
6012 - Staff Welfare Costs	422,486	230,461
6015 - Staff Recruitment Costs	205,045	279,207
6268 - Tender Evaluation Exercise	874,450	1,881,446
6372- Office, Janitorial and General supplies	579,558	526,679
6376 - Entertainment	-	364,589
6377- Staff Tea	287,485	347,424
6381 - Research administrative Costs	7,972,803	1,523,706
6383 - Medical Supplies & Equipment	23,198	30,009
6385 - Tree Nurseries	1,820,783	1,134,183
6392 - Printing, Publishing	1,578,609	1,662,275
6393 - Stationery	-	4,167,761
	13,764,417	12,147,741
ADVERTISING, MARKETING & RELATED EXPENSES		
6422 - Advertising & Publicity	551,917	3,456,142
6425 - Sports and Recreation Expenses	385,078	122,512
6426 - Special events & Public affairs	15,776,072	17,916,199
6428 - Hire of Exhibition Space	-	100,000
6429 - Signage & Display	52,062	233,542
6430 - Media Engagement	-	9,000
6432 - Hire of Tents	154,605	161,760
6434 - Hire of Public Address System	-	15,100
6435 - Hire of Plant & Machinery	227,749	-
6436 - Branding Activities	268,324	-
	17,415,807	22,014,255
LIBRARY & OTHER SUBSCRIPTIONS		
6451 - Library Expenses	56,000	34,483
6452 - Subscriptions	770,629	2,964,692
6454 - DSTV Subscriptions	31,500	62,000
6455 - Library Subscriptions	421,950	449,250
6457 - Purchase of Books	95,720	-
	1,375,799	3,510,424
COMMISSIONS & RELATED CHARGES		
6603 - Bank Charges	627,751	1,423,145
6606 - Taxes on Interest	1,411,486	-
	2,039,236	1,423,145
HOSPITALITY & RELATED EXPENSES		
7001 - Hospitality supplies and services (Foods)	20,754,177	11,245,168
7003 - Housekeeping materials	499,259	52,500
7004 - Uniform and Clothing	282,100	97,390
7005 - Safety Clothing	-	38,465
	21,535,536	11,433,523

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STUDENT TRAINING COSTS	-	-
7022 - Park Entry Expenses	1,675,664	1,317,798
7024 - Student Council & Chaplaincy	94,840	255,702
7027 - Purchase of practical Materials	640,159	635,355
7029 - Curriculum Development	5,821,600	-
7030 - WRTI Alumni Association	-	2,000
7033 - Student Camping Expenses	608,400	378,260
7034 - Field Trip Expenses	9,313,588	-
	18,154,251	2,589,115
NATIONAL WILDLIFE CENSUS		
7052 - Census Consultancy	106,560,534	6,465,848
7051 - Census Aircraft Fuel & Lubricants	24,936,071	152,100
7055 - Census Publicity	22,135,000	1,800,000
7056 - Census Seminars & Meetings	-	1,670,264
705601 - Census Local Travel & Accommodation	3,839,075	
7057 - Census Vehicle Running	2,124,138	-
7058 - Aircraft Hire	1,754,350	-
	161,349,168	10,088,212
TRAINING EXPENSES	-	-
6551 - Other Professional Services	784,219	378,438
6102 - Inservice Training	4,218,508	5,479,871
	5,002,727	5,858,309
Total Use of goods and services	379,667,316	181,287,790

Note: (i) The National Wildlife Census commenced in June 2024.

(ii) 6551 – Other Professional Services in the note 12 above was reported under Contracted Services in FY2023/24.

13. Employee Costs

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Salaries and wages	402,144,821	381,232,184
Staff Medical Scheme	36,978,943	34,293,256
Employee costs	439,123,764	415,525,440

The total Employee costs include Ksh. 36,978,943 for Staff Medical Scheme

14. Board Expenses

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
6651 - Full Board Expenses	14,135,907	9,644,148
6652 - Finance, Staff & Gen Purpose Comm. Expenses	1,260,121	6,007,441
6653 - Training & Research Comm. Expenses	1,312,300	225,600
6654 - Board Audit Comm, Expenses	1,285,214	60,000
6655 - Board Mileage Expenses	1,762,918	1,253,700
6657 - Chairman Honoraria Allowance	960,000	
Total	20,716,460	17,190,889

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15. Depreciation and Amortization Expense

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Property, plant and equipment	27,108,141	16,911,806
Total depreciation and amortization	27,108,141	16,911,806

16. Repairs and Maintenance

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
6251 - Estate maintenance expenses	120,264	877,107
6252 - Property - Non-Residential Buildings	2,364,230	1,048,392
6253 - Property - Residential Buildings	521,665	288,186
6254 - Equipment and machinery	40,956	15,000
6255 - Maintenance of Vehicles	3,376,470	2,583,402
6257 - Maintenance Camping & Tent Equip	-	346,170
6259- Garbage Litter Maintenance	158,013	192,540
6260 - Computers and accessories	2,805,270	712,108
6261 - Computers Software	498,000	8,000
6262 - Furniture and fittings	145,300	127,697
6263 - Maint. of Roads, Bridges, Ferry	826,664	-
6264 - Maintenance of Water Supply	153,402	357,275
6266 - Game proof Defences	69,108	159,237
6269 - Office Equipment	80,000	-
6271 - Scientific Equipment	-	12,757
6273 - Bandas & Campsites	65,301	43,270
6274 - Household Equipment	43,500	122,216
6276 - Maint. Of Tools	-	42,150
6290 - Electrical equipment Maintenance	203,100	517,125
6293 - Maint of Hostels	240,868	73,316
6294 - Kitchen Equipment	178,224	450,629
6295 - Maint of Recreational Facilities	521,640	480,902
6298 - Maintenance of Nature Trails	43,659	-
Total repairs and maintenance	12,455,633	8,457,478

17. Contracted Services

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
6008 - Professional Consultancy	1,800,000	15,791,754
6009 - Casual Wages	772,425	3,382,575
6553 - Insurance	10,529,938	1,336,761
6554 - Cleaning and Sanitation	887,182	1,063,385
Total contracted services	12,189,546	21,574,475

Note: 6008-Professional Consultancy was reported under Use of Goods in the FY2023/24.

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18. Audit Fee/Charges

Description	FY 2024/25	FY 2023/24
AUDIT FEE/CHARGES	Ksh.	Ksh.
Audit fees	1,000,000	1,000,000
Total audit fees	1,000,000	1,000,000

18 (b) Taxation

	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Current income tax charge	228,250	225,339
Tax charged on interest income	1,411,486	0
Original and reversal of temporary differences	(1,411,486)	0
Income tax expense reported in the statement of financial performance	228,250	225,339

19. Cash and Cash Equivalents

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Current account	150,595,458	346,256,918
Total cash and cash equivalents	150,595,458	346,256,918

Detailed Analysis of the Cash and Cash Equivalents

Description	FY 2024/25	FY 2023/24
Financial institution	Ksh.	Ksh.
a) Current account		
Wildlife Research and Training - 108079925500	23,881,565	124,357,068
Wildlife Research and Training - 108079925501	616,099	4,339,544
WRTI Revenue Account - 1286224489	37,000,951	41,628,142
WRTI Donations and Grants Account - 1286223458	88,788,575	175,932,163
Wildlife Research Training Account - 1339996774 (USD)	308,269	-
Sub- total	150,595,458	346,256,918
Grand total	150,595,458	346,256,918

19 (B) PREPAYMENTS

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Insurance	5,851,679	30,065,320
Total	5,851,679	30,065,320

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20. Receivables from Exchange Transactions

(a) Receivables from Exchange Transactions (Current)

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Current receivables		
Trade receivables	65,079,021	48,917,575
Deposits and prepayments	5,851,679	30,065,320
Staff receivables	6,171,861	6,753,741
TPF Development grant	5,000,000	-
Less: impairment allowance	-	-
Total current receivables	82,102,561	85,736,637

Trade receivables represent revenue receivable from conference debtors and Students

(b) Receivables from Exchange Transactions (Long-term)

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Non-current receivables	-	-
Total non-current receivables	-	-
Total receivables (a+b)	82,102,561	85,736,637

(c) Ageing analysis for Receivables from exchange transactions

Description	FY 2024/25		FY 2023/24	
	Ksh.	% of the total	Ksh.	% of the total
Less than 1 year	60,404,708	74%	69,432,302	81%
Between 1- 2 years	15,211,156	19%	16,304,335	19%
Between 2-3 years	6,486,697	8%	-	0%
Total (a+b)	82,102,561	100%	85,736,637	100%

21. Inventories

Description	FY 2024-25	FY 2023-24
	Ksh.	Ksh.
Spare parts & Tools	1,200,950	732,198
General store items	13,806	220,279
Stationery and general stores	3,043,087	2,393,333
House keeping (Janitorial, Uniforms, Cleaning)	616,108	548,373
Research Materials	2,259,000	-
Kitchen & Hospitality items	1,148,271	1,478,459
Merchandise	99,974	328,636
Clinic items and Drugs	106,718	75,076
Fuel & oils	-	200,031
Total	8,487,914	5,976,385
Provision for Obsolete stock	-	-
Total inventories at the lower of cost and net realizable value	8,487,914	5,976,385

Inventories are purchased and expended in course of the year and the inventories above refers to the balances at the end of the FY 2024/25

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Detailed disclosure on inventories

Description	FY 2024-25
Opening balance	5,976,385
Additional Inventory in the year	91,725,060
Inventory expensed in the year	89,213,531
Closing balance	8,487,914

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22. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & Accessories	Camping & Tented Equipment	Scientific, Audio & field equip	Telcomms equip.	office equipment	Household, Kitchen & Laundry Equip.	Plant and Machinery	Water Equipment	Capital Work In Progress	Road Works	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at 01.07.2023 (beginning of the previous year)	-	153,073,425	37,647,868	5,670,989	13,883,226	185,500	3,180,558	1,062,500	45,255	2,200,010	131,200	-	-	-	217,080,531
Additions during the Year	-	159,005,831	30,004,528	4,518,612	6,483,200	-	-	-	-	-	1,140,000	2,688,000	72,632,596	-	276,472,767
Disposals during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 30.06.2024 (end of the previous year)	-	312,079,256	67,652,396	10,189,601	20,366,426	185,500	3,180,558	1,062,500	45,255	2,200,010	1,271,200	2,688,000	72,632,596	-	493,553,298
Additions during the period	-	153,513,330	11,482,000	1,585,424	-	-	-	-	711,458	-	-	-	26,858,415	83,759,366	277,909,994
Disposals during the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustments (Buildings Revaluation)	-	393,167,844	-	-	-	-	-	-	-	-	-	-	-	-	393,167,844
As at 30.06.2025 (close of the current period)	-	885,868,572	79,134,396	11,775,025	20,366,426	185,500	3,180,558	1,062,500	756,713	2,200,010	1,271,200	2,688,000	99,491,011	83,759,366	1,191,739,278
Depreciation and impairment															
As at 01.07.2023 (beginning of the previous year)	-	188,606	-	626,236	1,608,817	9,275	115,062	37,260	9,051	188,027	26,240	-	-	-	1,404,287
Depreciation for the year	-	3,826,836	7,529,574.00	1,417,747	2,776,645	37,100	636,112	212,500	9,051	440,002	26,240	-	-	-	16,911,807
Impairment for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 30.06.2024 (end of the previous year)	-	4,015,442	7,529,574	2,043,983	4,385,462	46,375	751,174	249,760	18,102	628,029	52,480	-	-	-	18,316,094
Depreciation for the period	-	6,241,585	13,530,479	1,018,960	5,091,607	18,550	397,570	132,813	5,657	275,001	127,120	268,800	-	-	27,108,141
Disposals for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Impairment for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustment for the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 30.06.2025 (close of the current period)	-	10,257,027	21,060,053	3,062,943	9,477,069	64,925	1,148,744	382,573	23,759	903,030	179,600	268,800	0	0	45,424,235
Net book values															
As at 30.06.2025 (close of the current period)	-	875,611,545	58,074,343	8,712,082	10,889,358	120,575	2,031,814	679,928	732,954	1,296,980	1,091,600	2,419,200	99,491,011	83,759,366	1,144,910,755
As at 30.06.2024 (end of the previous year)	-	398,160,938	43,798,294	8,145,618	15,980,964	139,125	2,429,384	812,740	27,153	1,571,981	78,720	268,800			473,832,917

The Work in Progress is for Building works for the Coastal and Marine Research Centre building in Malindi.

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Notes to the Financial Statements (Continued)

Valuation

Land and buildings/ Equipment (Residential Buildings and Non-Residential) were valued by Ministry of public works valuers from the government in line with the National Assets and Liabilities Management Policy and Guidelines.

23. Intangible Assets

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
At beginning of the year/ period	12,778,352	11,481,352
Additions	-	-
E-citizen Integration	-	450,000
Web Design	-	847,000
CCTV Installation	508,000	-
Arboreal Tree Tagging Software	12,938,804.00	
Wildlife Database	6,650,000.00	
Total Additions	20,096,804	1,297,000
At end of the year/ period	32,875,156	12,778,352
Additions–internal development	-	-
At end of the year/ period	32,875,156	12,778,352
Amortization and impairment	-	-
NBV	32,875,156	12,778,352

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24. Trade and Other Payables

Description	FY 2024-25	FY 2023-24
	Ksh.	Ksh.
Trade payables	10,162,141	70,142,480
Caution Money	663,000	458,000
Provision for audit fees	1,000,000	1,000,000
Accrued expenses	893,924	795,485
Contracts Retention	2,320,000	6,225,718
Employee payables	19,350,940	-
Taxation Payable	453,589	-
Student Overpayments	7,219,471	-
Other payables - STAFF WELFARE (PAYROLL DEDUCTION)	-	553,800
Total trade and other payables	42,063,065	79,175,482

Ageing analysis: (Trade and other payables)

Details	FY 2024-25	% of the Total	FY 2023-24	% of the Total
	Ksh.		Ksh.	
Under one year	40,141,226	95%	79,175,482	100%
1-2 years	1,921,839	5%	-	0%
Total	42,063,065	100%	79,175,482	100%

Prepayments from customers

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Caution Money	663,000	458,000
	-	-
Total Prepayments	663,000	458,000

25. Cash Generated from Operations

Details	FY 2024-25	FY 2023-24
	Ksh.	Ksh.
Surplus for the period before tax	(6,664,791)	43,614,210
Adjusted for:		
Depreciation	27,108,141	16,911,806
Provision for Audit Fees	1,000,000	1,000,000
Adjusted Surplus before Working Capital Adjustments	21,443,350	61,526,016
Working Capital adjustments		
Increase/(Decrease) in inventory	30,079,714	(2,961,638)
Increase in receivables	18,112,458	(34,953,542)
Increase in payables	14,905,840	45,456,424
Net cash flow from operating activities	84,541,362	70,876,467

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Financial Risk Management

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

i) Credit risk

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

ii) Liquidity risk management

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

iii) Market risk

The Institute has put in place an internal audit function to assist it in assessing the risk faced by the Institute on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will

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affect the Institute's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Institute's Internal Audit is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Institute's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The Institute has transactional currency exposures. Such exposure arises from transactions that are done in currencies other than the local currency. The Institute manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected proceeds and matching the same with expected payments.

The carrying amount of the Institute's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

Description	In Ksh.	Other currencies	Total
	Ksh.	Ksh.	Ksh.
As at 30th June (FY2024/25)			
Financial Assets			
Cash	150,287,189	308,269	150,595,458
Debtors	82,102,561	0	82,102,561
Total Financial Assets	232,389,750	308,269	232,698,019
Financial Liabilities			
Trade And Other Payables	42,063,065	0	42,063,065
Total Financial Liabilities	42,063,065	0	42,063,065
Net Foreign Currency Asset/(Liability)	190,326,685	308,269	190,634,954

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b) Interest rate risk

Interest rate risk is the risk that the Institute's financial condition may be adversely affected as a result of changes in interest rate levels. The Institute's interest rate risk arises from bank deposits. This exposes the Institute to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Institute's deposits.

Management of interest rate risk

To manage the interest rate risk, management endeavours to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Institute analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The bank applies the interest rate on the bank balances at the end of each month.

iv) Capital Risk Management

The objective of the Institute's capital risk management is to safeguard the Institute's ability to continue as a going concern. The Institute's capital structure comprises of the following funds:

Description	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Revaluation Reserve	393,167,844	-
Retained Earnings	221,642,261	239,029,595
Capital Reserves	745,968,726	605,968,726
Total Funds	1,360,778,831	844,998,321
Total Borrowings	0	0
Less: Cash and Bank Balances	(150,595,458)	(346,256,918)
Net Debt/ (Excess Cash and Cash Equivalents)	1,210,183,373	498,741,403
Gearing	0	0

The Institute does not have any borrowings, thus nil gearing

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26. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the Institute, holding 100% of the Institute's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Institute.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Conservation and Research institutes
- v) Key management
- vi) Board of the Institute

During the year, there were no third-party related transactions

27. Contingent Assets and Contingent Liabilities

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

28. Capital Commitments

Capital Commitments	FY 2024/25	FY 2023/24
	Ksh.	Ksh.
Authorised for	5,000,000	-
Authorised and contracted for	140,000,000	352,948,497
Total	145,000,000	352,948,497

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29. Events after the Reporting Period

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

30. Ultimate And Holding Institute

The Institute is a State Corporation under the Ministry of Tourism and Wildlife. Its ultimate parent is the Government of Kenya.

31. Currency

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

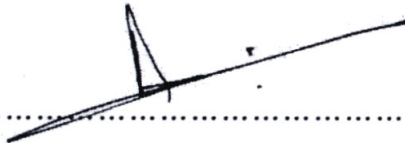
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20. Appendices

Appendix 1: Implementation Status of Auditor General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Untagged assets	The assets were tagged in the financial year 2024/2025	Resolved	N/A
2.	Long outstanding conference debtors	Out of Ksh. 26, 931,461 the institute managed to collect Ksh. 14, 343,873	Not resolved	Ongoing
3.	Lack of debt collection policy	The institute has a Board approved debt collection policy	Resolved	N/A
4	Non transfer of assets	Joint committees of the Board of the Institute and KWS are still deliberating on the Transfer of Nine (9) pieces of land parcels.	Not Resolved	By 30 th June 2026
5.	Lack of Board meetings	All the Board committees were constituted and meetings held accordingly	Resolved	N/A
6.	Understaffing in the Institute	The Institute managed to recruit seven (7) staff out of the shortfall of 90 staff.	Not Resolved	Ongoing


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

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Appendix II: Projects implemented by Wildlife Research and Training Institute

The following are the projects implemented by WRTI and/or the government in the year under review;

Project Name	Serial No.	Donor	Period	Amount	Separate donor reporting required as per the donor	Consolidated in these Financial Statements
Access Roads in Naivasha wildlife Local sanctuary	1	TPF	6 months	58,889,564	Yes	Yes
Removal of Asbestos, Reroofing and Associated Works Phase 2	2	TPF	6 months	24,442,662	Yes	Yes
Rehabilitation of WRTI Facilities	3	GOK	2 months	25,000,000	No	Yes
Provision of water in Naivasha wildlife Local Sanctuary	4	TPF	3 months	25,000,000	Yes	Yes
Construction of 4-Door Ablution Block and Relocation of 4No.	5	AIA	3months	2,120,366	No	Yes

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Uniports at Malindi Centre						
Construction of Ablution Block with 2Nr toilets and 2Nr showers at the Naivasha Wildlife Sanctuary.	6	AIA	3months	1,797,971	No	Yes
Renovation of Students, Research office, Finance and Workshop Ablution blocks	7	AIA	2 months	4,920,101	No	Yes
Completion of Malindi Research Centre	8	TPF	6 months	25,000,000	Yes	Yes

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Appendix III: Status of Projects completion

			Project Duration	Project Commitment	Separate financial reporting required (Yes/No)	Consolidated in these financial statements (Yes/No)
Access Roads in Naivasha wildlife Local sanctuary	1	TPF	6 months	58,889,564	Yes	Yes
Removal of Asbestos, Reroofing and Associated Works Phase 2	2	TPF	6 months	24,442,662	Yes	Yes
Rehabilitation of WRTI Facilities	3	GOK	2 months	25,000,000	No	Yes
Provision of water in Naivasha wildlife Local Sanctuary	4	TPF	3 months	25,000,000	Yes	Yes
Construction of 4-Door Ablution Block and Relocation of 4No. Uniports at Malindi Centre	5	AIA	3months	2,120,366	No	Yes

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Construction of Ablution Block with 2Nr toilets and 2Nr showers at the Naivasha Wildlife Sanctuary.	6	AIA	3months	1,797,971	No	Yes
Renovation of Students, Research office, Finance and Workshop Ablution blocks	7	AIA	2 months	4,920,101	No	Yes
Completion of Malindi Research Centre	8	TPF	6 months	25,000,000	Yes	Yes

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
State Dept. for Wildlife	02-Sep-24	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	02-Sep-24	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	30-Sep-24	Recurrent	3,690,426	3,690,426	0	0	0	0	0
State Dept. for Wildlife	24-Oct-24	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	24-Oct-24	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	24-Oct-24	Recurrent	37,000,000	37,000,000	0	0	0	0	0

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State Dept. for Wildlife	27-Nov-24	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	02-Dec-24	Developm ent	12,500,000	0	12,500,000	0	0	0	0
State Dept. for Wildlife	16-Jan-25	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	19-Feb-25	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	19-Feb-25	Developm ent	12,500,000	0	12,500,000	0	0	0	0
State Dept. for Wildlife	19-Feb-25	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	05-May-25	Recurrent	37,000,000	37,000,000	0	0	0	0	0
State Dept. for Wildlife	10-Jun-25	Recurrent	37,272,400	37,272,400	0	0	0	0	0
State Dept. for Wildlife	10-Jun-25	Recurrent	37,000,000	37,000,000	0	0	0	0	0

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State Dept. for Wildlife	27-Jun-25	Recurrent	3,845,457	3,845,457	0	0	0	0	0
TPF	14 Oct 2024	Donor Fund	40,000,000	40,000,000	0	0	0	0	0
TPF	03-Dec-24	Donor Fund	30,000,000	30,000,000	0	0	0	0	0
TPF	03-Dec-24	Donor Fund	25,000,000	0	25,000,000	0	0	0	0
TPF	03-Dec-24	Donor Fund	60,000,000	60,000,000	0	0	0	0	0
TPF	03-Dec-24	Donor Fund	25,000,000	0	25,000,000	0	0	0	0
TPF	03-Dec-24	Donor Fund	60,000,000	0	60,000,000	0	0	0	0
TPF	09-May-25	Donor Fund	25,000,000	0	25,000,000	0	0	0	0
HELB	26-Mar-25	Recurrent	8,740,656	0	8,740,656	0	0	0	0
Total			750,548,938	581,808,282	168,740,656	0	0	0	0

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Appendix V- Inter-Institute Confirmation Letter

Name of Transferring Institute: TOURISM PROMOTIN FUND

Name of Beneficiary Institute: WILDLIFE RESEARCH AND TRAINING INSTITUTE


Confirmation of amounts received by Wildlife Research and Training institute as at 30 th June (FY2024/25)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
AR01207	14.10.2024	0	40,000,000.00	40,000,000.00	Recognized in FY 2024/2025
AR01295	03.12.2024	0	30,000,000.00	30,000,000.00	Recognized in FY 2024/2025
AR01343	03.12.2024	0	25,000,000.00	25,000,000.00	Recognized in FY 2024/2025
AR01314	03.12.2024	0	60,000,000.00	60,000,000.00	Recognized in FY 2024/2025
AR01313	03.12.2024	0	25,000,000.00	25,000,000.00	Recognized in FY 2024/2025
AR01002	09.05.2025	0	60,000,000.00	60,000,000.00	Recognized in FY 2024/2025
Total		0	265,000,000.00	265,000,000.00	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Institute:

Name Sign Date

Head of Accounts Department - Beneficiary Institute:

Name: Sheila Mukanzi Sign  Date: 27/11/2025

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Appendix V- Inter-Institute Confirmation Letter

Name of Transferring Institute: STATE DEPARTMENT FOR WILDLIFE

Name of Beneficiary Institute: WILDLIFE RESEARCH AND TRAINING INSTITUTE (WRTI)

Confirmation of amounts received by WRTI as at 30th June (FY2024/25)					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
RCPT0814	02-Sep-24	37,000,000	0	37,000,000	Recognized in FY 2024/2025
RCPT0813	02-Sep-24	37,000,000	0	37,000,000	Recognized in FY 2024/2025
FT24274B1WNL	30-Sep-24	3,690,426	0	3,690,426	Recognized in FY 2024/2025
AR01283	24-Oct-24	37,000,000	0	37,000,000	Recognized in FY 2024/2025
AR01284	24-Oct-24	37,000,000	0	37,000,000	Recognized in FY 2024/2025
AR01282	24-Oct-24	37,000,000	0	37,000,000	Recognized in FY 2024/2025
RCPT0971	27-Nov-24	37,000,000	0	37,000,000	Recognized in FY 2024/2025
RCPT0972	02-Dec-24	0	12,500,000	12,500,000	Recognized in FY 2024/2025
RCPT0970	16-Jan-25	37,000,000	0	37,000,000	Recognized in FY 2024/2025
AR01486	19-Feb-25	37,000,000	0	37,000,000	Recognized in FY 2024/2025
AR01485	19-Feb-25	0	12,500,000	12,500,000	Recognized in FY 2024/2025
AR01484	19-Feb-25	37,000,000	0	37,000,000	Recognized in FY 2024/2025
RCPT1072	05-May-25	37,000,000	0	37,000,000	Recognized in FY 2024/2025
AR01684	10-Jun-25	37,272,400	0	37,272,400	Recognized in FY 2024/2025
AR01685	10-Jun-25	37,000,000	0	37,000,000	Recognized in FY 2024/2025
FT251789PDC2	27-Jun-25	3,845,457		3,845,457	
Total		451,808,283	25,000,000	476,808,283	
I confirm that the amounts shown above are correct as per the dates indicated.					

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Head of Accounts Department - Disbursing Institute:

Name Sign Date

Head of Accounts Department - Beneficiary Institute:

Name: Sheila Mukanzi Sign *M Mukanzi* Date: 27/11/2025

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Appendix V- Inter-Institute Confirmation Letter

Name of Transferring Institute: HIGHER EDUCATION LOANS BOARD

Name of Beneficiary Institute: WILDLIFE RESEARCH AND TRAINING INSTITUTE

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
AR01585	26-Mar-25	8,740,656	0	8,740,656	Recognized in FY 2024/2025
Total		8,740,656	0	8,740,656	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Institute:
 Name Sign Date

Head of Accounts Department - Beneficiary Institute:
 Name: Sheila Mukanzi Sign ... *Mukanzi* Date: 27/11/2025

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Vegetation restoration In Mt. Kenya	Restoration of vegetation in Mt. Kenya after fire incidence that destroyed vegetation and indigenous trees	Increase indigenous tree cover	Indigenous tree planting and growing	x				GoK	KWS KFS
Tree planting	National government campaign to grow 15Billion trees by 2032	Grow 15 billion trees by 2032	Tree planting	x	x	x	x	GoK	Naivasha prisons Kirdi State department for Wildlife
Baseline Restoration	Bamboo propagation along River Nzoia	Grow Africa's longest green wall along River Nzoia	Planting of Bamboo seedlings and transplanting them			x	x	Chinese Academy of sciences	Nzoia Community
UNEP Sapphire	Mangrove growing in Diani Chale	Restoration of mangrove forest at Diani Chale Ecosystem	Growing of mangrove seedlings and transplanting them along the coastline	x	x			UNEP Sapphire	UNEP Diani- Chale community
IGAD Climate Prediction	Mapping of Degraded vegetation cover in Kenyan parks	Coming up with a report on degraded areas which need restoration	Mapping of degraded areas coordinates			x	x	IGAD Climate Prediction	KWS

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Appendix VII: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh. .)	Comments
N/A	N/A	N/A	N/A	N/A	N/A	N/A