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**REPORT**

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DATE: 13 JUN 2023	DAY: Tuesday
TABLED BY <b>OF</b>	Hon. Owen Baya (Deputy Majority Leader)
CLERK-AT THE-TABLE:	Inzofo Mwangi

**THE AUDITOR-GENERAL**

**ON**

**WILDLIFE RESEARCH AND TRAINING  
INSTITUTE**

**FOR THE YEAR ENDED  
30 JUNE, 2022**



**WILDLIFE  
RESEARCH  
& TRAINING  
INSTITUTE**

*Discover Beyond*

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**Wildlife Research and Training Institute**

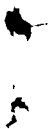
**Annual Report and Financial Statements for The Financial  
Year Ending 30<sup>th</sup> June, 2022**

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Prepared in accordance with accrual basis of accounting under the International Public  
Sector Accounting Standards (IPSAS)

**Wildlife Research and Training Institute  
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## **1. Key Entity Information And Management**

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

The Wildlife Research and Training Institute (WRTI) is established under Section 50 of the Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2018) (WCMA 2013) as a Corporate Body. The Executive Order No. 1 of 2020 issued on 14th January, 2020 (May, 2020 Revised) places WRTI under the State Department for Wildlife in the Ministry of Tourism and Wildlife (MoTW). The Institute was established with the understanding that wildlife research agenda needs to be more focused to provide reliable scientific information on emerging wildlife conservation and management challenges.

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

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

The Institute headquarters are in Naivasha at the former Kenya Wildlife Service Training Institute (KWSTI). It has four (4) Field Research Centres with sub -centres established to address specific agro-climatic and ecological zones. These are:

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

## **Principal Activities**

The mandate of the Institute as stipulated under Section 51 of the Act is to undertake and coordinate wildlife research and training. The functions are provided for under Section 52 (1) of the Act and include all forms of wildlife research and related emerging issues as well as enhancing capacity in wildlife conservation and management through training. These functions are:

- (i) Collect and analyse wildlife data and information, to support planning and decision making by different stakeholders, relating to:
  - (a) Inventory and status of wildlife resources countrywide;
  - (b) Trends in wildlife conservation and management approaches and practices;
  - (c) Processes or activities likely to impact on sustainable wildlife conservation and management; and
  - (d) Wildlife statistics.
- (ii) Undertake research through remote sensing and Geographic Information System to enhance wildlife conservation and management;
- (iii) Undertake wildlife disease surveillance, and control;
- (iv) Determine, in consultation with the Kenya Wildlife service and the relevant lead agencies, the carrying capacities of the various wildlife conservation areas and their conservation and management needs and priorities;
- (v) Assess information, that is the basis of ecosystem-based management plans for all wildlife conservation areas;
- (vi) Undertake wildlife research and related emerging areas;
- (vii) Establish with approval of the cabinet secretary, such campuses or centres for training and capacity development as are necessary and in the furtherance of wildlife research and training;
- (viii) Enter into association with other institutions of learning, within or outside Kenya, as the institute may consider necessary or appropriate and in furtherance of wildlife research and training;
- (ix) Give information on early warning, disaster management, impacts and mitigation and adaptive strategies to climate change in wildlife conservation areas;
- (x) Organize symposia, conferences, workshops and other meetings to promote the exchange of views on issues relating to wildlife research and training; and
- (xi) Perform any other functions that are ancillary to the object and purpose for which the institute is established.

In addition, the Institute is also mandated to grant wildlife research permits under Section 59(1) and to establish a comprehensive wildlife database in collaboration with KWS and other relevant lead agencies and stakeholders under Section 60(1) of the Act.

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

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

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

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

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

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

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

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

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

## **(b) Key Management**

The Institute's day-to-day management is under the following key organs:

- **The Board of the Institute:** The Board ensures the 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 organized as follows:
  - (i) **Deputy Director, Research Division:** The Division is established pursuant to section 51 to perform functions related to research in section 52 of the WCMA 2013. Its overall responsibility is development, coordination and execution of wildlife research programs and policies.
  - (ii) **Deputy Director, Training Division:** The Division is established pursuant to section 51 to perform functions related to training in section 52 of the WCMA 2013. Its overall responsibility is to provide training and capacity development programs in wildlife conservation and management and related disciplines and award diplomas and certificates.
  - (iii) **Deputy Director, Corporate Services Division:** The Division is responsible for effectively harnessing the efforts of business and corporate services, providing strategic leadership, expert advice and input to the Director and senior leadership team to ensure optimal utilization and management of the Institute's resources. It also provides accountability in the functional areas of Human Resource and Administration, Finance and Accounts, Corporate Communication and Customer Service, Hospitality and Enterprise Development and ICT to drive the Institute's capability and operational excellence in support of wildlife research and training in Kenya.
  - (iv) **Deputy Director, Legal Services Division (Corporation Secretary):** The Division is responsible for providing legal advice and services to the Institute.
  - (v) **Deputy Director, Internal Audit Division:** The Division is responsible for providing independent assurance on governance, risk management and internal controls to ensure the Institute complies with statutory regulations and internal policies and procedures. The Divisional head reports to the Board on Technical matters and administratively to the Director/CEO/

- (vi) **Senior Assistant Director, Supply Chain Management Department:** The Department is responsible for implementing the Public Procurement and Asset Disposal Act Regulations and related statutes, on public procurement to ensure that the Institute complies with statutory regulations and internal policies and procedures for achievement of its mandate.
- (vii) **Senior Assistant Director, Partnerships, Planning and Resource Mobilization Department:** The Department is responsible for coordinating the development, implementation, review and monitoring the Institute’s strategic plan and Service Charter; Coordinating performance management and development of Divisional/Departmental work plans and aligning them to the Institute’s budget and objectives.
- (viii) **Senior Assistant Director, Research Permitting and Compliance Department:** The Department is responsible for recommending issuance of wildlife research permits to the Director/CEO and monitoring of authorized research to ensure compliance with relevant laws, regulations, and guidelines governing wildlife research.

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

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

**(d) Fiduciary Oversight Arrangements**

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

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

Name of Committee	Composition
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Audit	4 Members of the Board; Deputy Director Internal Audit; Deputy); 2 independent and 2 Government representatives
Training/Academic	5 Members of the Board; 2 Independent and 3 Government representatives
Research and Innovation	5 Members of the Board; 1 independent , 4 Government representatives
Finance and Establishment	5 Members of the Board; 2 Independent and 3 Government representatives

**(e) WRTI Headquarters**

P.O. Box 842 - 20117  
WRTI COMPLEX  
Off Kenyatta Avenue  
**NAIVASHA, KENYA**

**(f) WRTI Contacts**

Telephone: (254) 700 000 321; (254) 797 900 800  
E-mail: [director@wrti.go.ke](mailto:director@wrti.go.ke)  
Website: [www.wrti.go.ke](http://www.wrti.go.ke)

**(g) WRTI Bankers**

i) STANDARD CHARTERED BANK  
Nakuru Branch, Kenyatta Avenue  
P.O. Box 59  
NAKURU  
Tel; (020) 3293900

ii) KENYA COMMERCIAL BANK  
P.O. Box 130 – 20117  
NAIVASHA  
Tel: (050) 2020275  
Email: [naivasha@kcbgroup.com](mailto:naivasha@kcbgroup.com)

**(b) Independent Auditors**

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

**(c) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200

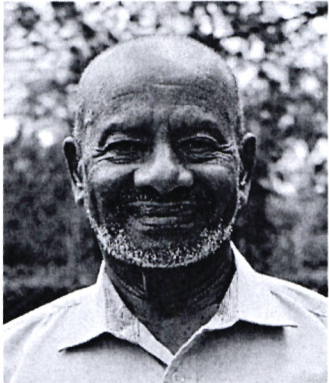


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Nairobi, Kenya

## 2. The Board Of The Institute


#	Director	Details
1.	 <p><b>Prof. Joshua K. Kwonyike</b></p>	<ul style="list-style-type: none"> <li>Academic/professional qualifications: Master of Law Degree/International Law and PhD</li> <li>Independent member representing institutions of higher learning (Section 53(f)(iii) of WCMA 2013)</li> <li>;</li> <li>Chair, Board Finance &amp; Establishment Committee</li> <li><b>Board of the Institute Ag. Chair</b></li> <li>Contacts: Moi University School of Business &amp; Economics, Dept. of Management &amp; Entrepreneurship Studies, P. O. Box 3900 – 30100, ELDORET. Tel. No. 0321 – 43620, Mobile No. 0722275648. Email: <a href="mailto:jkimutus@gmail.com">jkimutus@gmail.com</a></li> </ul>
2.	 <p><b>Dickson Simiren Kaelo</b></p>	<ul style="list-style-type: none"> <li>Academic/professional qualifications: BSc Wildlife Management, Master of Philosophy</li> <li>Area of specialisation: Wildlife Management, Human Dimensions of Wildlife Management and Livestock Production</li> <li>Chair, Research &amp; Innovation Committee</li> <li>Independent member representing community and privately managed wildlife areas learning (Section 53(f)(ii) of WCMA 2013)</li> <li>Contacts: P. O. Box 1038 – 00517, NAIROBI. Tel. No. 0722467344. Email: <a href="mailto:dkaelo@kwakenya.com">dkaelo@kwakenya.com</a>, <a href="mailto:ceo@kwakenya.com">ceo@kwakenya.com</a></li> </ul>
3.	 <p><b>Mr. Tom Jonathan Lalampaa</b></p>	<ul style="list-style-type: none"> <li>Academic/professional qualifications: MA, MBA, BA and PhD (on-going)</li> <li>Area of specialisation: Business Management, Project Planning &amp; Management, Strategic Management and Social Work</li> <li>Independent member representing community and privately managed wildlife areas learning (Section 53(f)(ii) of WCMA 2013)</li> <li>Contacts: P. O. Box 416, MARLAL. Mobile No: 0723468874. Email: <a href="mailto:tom.lalampaa@nrt-kenya.org">tom.lalampaa@nrt-kenya.org</a></li> </ul>

#	Director	Details
4.	 <p><b>Prof. Mbaruk Abdalla Suleiman</b></p>	<ul style="list-style-type: none"> <li>• Academic/professional qualifications: B. Vet. Med., M. Sc. (London) and PhD</li> <li>• Independent member representing persons qualified and competent in wildlife, natural resources management, biodiversity and environmental economics or related disciplines- (Section 53(f)(iv) of WCMA 2013)</li> <li>• Chair, Board Academic &amp; Training Committee</li> <li>• Contacts: <a href="mailto:msuleiman2008@live.com">msuleiman2008@live.com</a>, <a href="mailto:sambaruk@mku.ac.ke">sambaruk@mku.ac.ke</a> ; Mobile No: 0722 475 527</li> </ul>
5.	 <p><b>Ms. Gladys Mwaka Holeh</b></p>	<ul style="list-style-type: none"> <li>• Academic/professional qualification: Dip. Microbiology &amp; Biotechnology, Bachelor of Education (BE) and MSc.</li> <li>• Areas of specialisation: Fisheries Science (Aquaculture Technology) &amp; Technology in Industrial Microbiology and Biotechnology</li> <li>• Independent member representing persons qualified and competent in wildlife, natural resources management, biodiversity and environmental economics or related disciplines- (Section 53(f)(iv) of WCMA 2013)</li> <li>• Contacts: Kenya Marine &amp; Fisheries Research Institute, P. O. Box 81651-80100, MOMBASA. Mobile No: 0752234450. Email: <a href="mailto:holegladys@gmail.com">holegladys@gmail.com</a></li> </ul>
6.	 <p><b>Winnie Kiiru, PhD, OGW</b></p>	<ul style="list-style-type: none"> <li>• Academic/professional Qualifications: BEd (Science)- Zoology, Botany &amp; Education, MSc and PhD</li> <li>• Areas of specialisation: Biodiversity Management and Tropical Resource Ecology</li> <li>• Independent member representing the national umbrella wildlife association (Section 53(f)(i) of WCMA 2013)</li> <li>• Contacts: P. O. Box 16730 – 00602, Mobil Plaza, Nairobi, Kenya. Email: <a href="mailto:winnie@conservationkenya.org">winnie@conservationkenya.org</a> ; <a href="mailto:wkiiru@elephantprotectioninitiative.org">wkiiru@elephantprotectioninitiative.org</a>, Mobile No: 0722526266</li> </ul>

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#	Director	Details
7.	 <p><b>Cheboi Livingstone Talel</b></p>	<ul style="list-style-type: none"> <li>• Academic/professional qualifications: B.COM, MBA, CPA (K), CPS (K) and PhD (on-going)</li> <li>• Area of specialisation: Business Administration and Banking &amp; Finance</li> <li>• Chair, Audit Committee</li> <li>• Independent member representing institutions of higher learning (Section 53(f)(iii) of WCMA 2013)</li> <li>• Contacts: P. O. Box 74716 – 00200, NAIROBI. Mobile No: 0721895736. Email: <a href="mailto:livingstonecheboi@gmail.com">livingstonecheboi@gmail.com</a>,</li> </ul>
8.	 <p><b>Dr. Erustus Kanga</b></p>	<ul style="list-style-type: none"> <li>• Academic/Professional Qualifications: BSc Wildlife Management, MSC and PhD.</li> <li>• Representative of the Principal Secretary ministry responsible for matters relating to wildlife (Section 53(1)(B))</li> <li>• Contacts: Wildlife Secretary, Ministry of Tourism &amp; Wildlife, State Department for Wildlife, NSSF Building, Block “A” 21st Floor, P. O. Box 41394-00100, NAIROBI. Email: <a href="mailto:Erustus.kanga@gmail.com">Erustus.kanga@gmail.com</a>; Mobile: 0722778429</li> </ul>
9.	 <p><b>Mr. Nzumbi Mulatya</b></p>	<ul style="list-style-type: none"> <li>• Academic/Professional Qualifications: Holds a Master of Arts degree in Planning of the University of Nairobi</li> <li>• Representative of the Principal Secretary Ministry responsible for matters relating to science and technology (Section 53(1)(d))</li> <li>• Contacts: Principal Research Officer, Directorate of Research of Science &amp; Technology, State Department of University Education and Research, P. O. Box 9583 – 00200, Jogoo House ‘B’, Harambee Avenue, Nairobi. Tel. No. 020-3318581; E-mail: <a href="mailto:psecretaryuer@gmail.com">psecretaryuer@gmail.com</a></li> </ul>
10.	 <p><b>Brian Cheruiyot</b></p>	<p>Academic/Professional Qualifications: BA Economics (UoN), MA –Economic Policy Management (Makerere)</p> <p>Representative of the Principal Secretary of the ministry responsible for matters relating finance (Section 53(1)(c))</p>

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#	Director	Details
		<p>Contacts: Principal Economist at the Intergovernmental Fiscal Relations Department, National Treasury Harambee Avenue, Treasury Building, P.O Box 30007-00100. Nairobi. Tel. +254 20 2252299. Email: <a href="mailto:kipkosgeibrian@yahoo.com">kipkosgeibrian@yahoo.com</a></p>
11.	 <p><b>Dr. Patrick Omondi, OGW</b></p>	<ul style="list-style-type: none"> <li>• Academic/professional qualifications: BSc,MSc Wildlife Management, and PhD-Animal Ecology</li> <li>• Speciality –Endangered species management and International Relations</li> <li>• Director/CEO of the Institute and Secretary to the Board</li> <li>• Contacts: <a href="mailto:pomondi@wrti.go.ke">pomondi@wrti.go.ke</a>; Mobile: 0722791718</li> </ul>
12.	Deputy Director, Legal Services (Corporation Secretary)	<ul style="list-style-type: none"> <li>• <i>Position vacant- Legal services been provided by the KWS Corporation Secretary during the transition period.</i></li> </ul>

### 3. Management Team

#	Management	Details
1.	 <p><b>Dr. Patrick Omondi, BSc, MSc, PhD, OGW</b></p>	The Director and the Chief Executive Officer and the secretary to the Board of the Institute.
2.	 <p><b>Dr. David Ndeereh, BVM, MSc, PhD</b></p>	Deputy Director Research and responsible for providing leadership in development, coordination and execution of wildlife research programs and policies.
3.	 <p><b>Dr. Roselyn Onyuro, BSc, MSc, PhD.</b></p>	Deputy Director Training and responsible for providing leadership in training and capacity development programmes in wildlife conservation and management and related disciplines and award diplomas and certificates.
4.	 <p><b>CPA John Mwangi, CPA(K), BBM, MBA</b></p>	Deputy Director Corporate Services and responsible for overseeing effective efforts in harnessing business and corporate services, providing strategic leadership, expert advice and input to the Director and senior leadership team to ensure optimal utilization and management of the Institute's resources. He also provides accountability in the functional areas of Human Resource and Administration, Finance and Accounts, Corporate

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

#### **4. Chairperson's Statement**

The Government has bestowed upon the Institute the important mandate of undertaking and coordinating wildlife research and training through the WCMA 2013. This responsibility will ensure provision of information on the status of the country's wildlife as well as quality and comprehensive wildlife data to inform decision making and policy formulation in addition to capacity development through training to enhance wildlife conservation and management.

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

Wildlife research and training are also enablers in the achievement of the Kenya's economic blue print, the Vision 2030. The Institute is expected to provide knowledge on the status of the country's wildlife and their potential to facilitate optimized benefits as a resource.

The institute started operating independently from 1<sup>st</sup> July 2021, this report therefore provide the first financial report and statements for the year ended June 30, 2022. Despite the impact of the Covid-19 pandemic, the Institute was able to reengineer its programs to ensure delivery of her mandate. Within the first year of operation, the Institute formulated and launched its premier Strategic Plan 2022-2027 to provide the foundation to set up structures, systems, processes, strategic focus and the necessary infrastructure to kick-start execution of the mandate in its formative phase over the next 5 years.

The board of the Institute has in addition approved relevant policy documents such as the finance, procurement and asset procedure and policy manuals to enable smooth operation.

The board has prioritized filling the critical staff functions of legal; resource mobilization; corporate communications; and ICT and refurbishment of old and dilapidated infrastructure and equipment.

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The Institute is putting mechanisms to position itself as a strategic leader in wildlife research and training and continue to provide the necessary oversight to ensure the institute fulfils its mandate as provided in the Act.



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Prof. Joshua K. Kwonyike  
Chair, Finance and Establishment Committee

## **5. Report Of The Chief Executive Officer**

In the reporting period ending June 30, 2022, the Board and management of the Institute with the guidance and support of the leadership of the Ministry of Tourism and Wildlife, has achieved several milestones. The Human Resource Policy Instruments developed by the Inter-Ministerial Delinking Committee including the Organizational Structure; Staff Grading and Establishment; Career Guidelines; and the Human Resource Policy and Procedures Manual were approved by State Corporations Advisory Council (SCAC), which also categorized the Institute as a Research State Corporation. The Salaries and Remuneration Commission (SRC) has also approved the Institute's Job Evaluation Grading and the Remunerative Structure. The Institute is also recognized in the National Government budgeting process and has received government support since July 1<sup>st</sup> 2021. Further, in 2021 the Institute successfully undertook the first comprehensive national wildlife census.

During the reporting period, the Institute's scientists authored or co-authored 31 scientific publications in peer reviewed journals. A total of fifteen (15) priority research projects were undertaken together with partners in the wildlife sector to inform management in decision making in addition to twelve (12) ecological assessments, eight (8) Environmental Impact Assessment (EIA) lead agency reviews, six (6) Management Plans and three (3) species recovery and action plans were formulated.

The training function re-engineered its business processes having derived lessons from the challenges presented by the Covid-19 pandemic to institutionalize online platform of learning and assessment. This saw the Institute graduate 195 students in October 2021 and we anticipate a higher number of graduates in the next graduation. The Institute is focusing on capacity building and intends to develop the training agenda for the wildlife sector.

Internally generated revenue in the reporting period was Ksh. 139,247,521.00 from a projected figure of Ksh 118 million. The main sources of internal revenue include tuition fees, hospitality (conferencing) and research permitting. In the reporting period, the conference guests increased from 3,897 guests in 2019/2020 to 10,363 guests in 2021/2022 thereby generating over Ksh. 36 million up from Ksh. 13.5 million in the previous financial year. The Institute's partners supported various projects at a cost of Ksh 55,724,787.00.

The research and training facilities inherited from KWS are old, dilapidated, and some are obsolete. New and modern research facilities and equipment are necessary in order for the Institute to carry out its prerequisite mandate of conducting and undertaking wildlife research and training.

Recognizing this challenge, the Institute submitted project concepts to the National Treasury for support of infrastructural developments at the headquarters and field research centers. The National Treasury requested for feasibility studies that should include appropriate designs and comprehensive costed bill of quantities. The Institute embarked

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to undertake the studies in June 2022 through the support of the Tourism Promotion Fund (TPF) and these are still ongoing. In the meantime an Enterprise Resource Planning (ERP) system was procured through the support of USAid and has been launched to ease the way of doing business.

The Institute is in the process of strengthening coordination and permitting of research by formulating policy guidelines and a national research agenda for conduct of wildlife research in Kenya while awaiting the conclusion of the ongoing review of the WCMA 2013 which is expected to provide for regulations to guide the same.

Finally, the Institute will continue to build strong local and international linkages for shared knowledge, equipment and tools for research, training and information sharing.



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

## 6. Statement Of Performance Against Predetermined Objectives For Fy 2021/22

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

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

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

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

The Institute develops its annual work plans based on the above 3 goals. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Institute achieved its performance targets set for the FY 2021-2022 period for its 2 goals, as indicated in the table below:

Goal	Objective	Key Performance Indicators	Activities	Achievements
1. Provide leadership in wildlife research and provision of scientific data and information	Enhance and provide scientific data and information	No. of wildlife census conducted	<ul style="list-style-type: none"> <li>i) Total and sample aerial and ground counts</li> <li>ii) Elephant dung counts in forested ecosystems</li> </ul>	<ul style="list-style-type: none"> <li>i) National wildlife census</li> <li>ii) Elephant counts undertaken in: Loroki Kirisia forest, Arabuko Sokoke and Shimba hills National Reserve</li> </ul>
		% of forensic exhibits submitted to the Forensic & Genetics Lab analysed	<ul style="list-style-type: none"> <li>i) Conduct DNA analysis on all submitted forensic exhibits</li> <li>ii) Submit expert testimonies in court</li> </ul>	<ul style="list-style-type: none"> <li>i) 404 samples were analysed</li> <li>ii) Expert testimonies of 391/404 exhibits produced in courts</li> </ul>

**Wildlife Research and Training Institute  
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Goal	Objective	Key Performance Indicators	Activities	Achievements
		No. of research papers published and publicized to inform management decisions		10 publications by WRTI scientists either as authors or co-author were published
		No. of new wildlife technologies developed	i) Enhancement of molecular tools in disease surveillance and diagnoses  ii) Piloting of Artificial intelligence in undertaking wildlife census	i) 2 technologies were developed. i.e., Rickettsia and Anaplasma High resolution Melting (HRM) Identification protocols ii) Artificial intelligence employed in Maasai Mara to count large mammals
	Prevention and control of wildlife diseases	No. of disease surveillances undertaken and outbreaks reports		3 disease surveillances conducted. i.e., Rift valley fever virus, Brucella SPP and <i>Coxiella burnetii</i> in wildlife in Laikipia and Samburu; An investigation of disease pattern and ecological factors; investigation of Impala mortalities in West gate conservancy in Samburu; and wildlife disease survey in the proposed Muchene/Marania Mt. Bongo & Black rhino sanctuary

**Wildlife Research and Training Institute  
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Goal	Objective	Key Performance Indicators	Activities	Achievements
2. Provide training and capacity building to support wildlife conservation and management	Enhance academic training and capacity development	No. of graduands	Implementation of training curriculum	195 graduands graduated out of the planned target of 500. The variance was due to covid-19 disruptions
3. Strengthening WRTI internal capacity	Develop internal governance and management systems	No. of Operation manuals developed	Develop human resource, financial, assets management and procedures manual	Financial, human resource and assets manuals developed
	Develop and upgrade infrastructure to support fulfilment of institutional mandate	i) No. of infrastructure developments undertaken ii) Enhance operations	i) Rehabilitate old facilities and construction of lecture halls ii) Procure and install an ERP system	i) Research office partitioned and 1 lecture hall constructed ii) ERP procured, installed and under implementation
	Strengthen staff capacity	i) No of equipment procured ii) No. of staff deployed iii) Trainings undertaken	i) Purchase/upgrade of working tools ii) Request KWS for deployment of critical staff iii) Undertake training of staff	i) 47 Computers, 6 printers and furniture procured and distributed ii) 219 critical staff deployed from KWS iii) 43 staff trained
	Develop financial sustainability mechanisms	i) Percentage increase in numbers of students enrolled ii) Percentage increase in conference guests	i) Increase student enrolment ii) Increase conference guest numbers	i) Managed to maintain the students amid the negative effects of Covid-19 ii) Guests increased from 3,897 in 2019/20 to

**Wildlife Research and Training Institute  
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Goal	Objective	Key Performance Indicators	Activities	Achievements
				10,363 in 2021/22

## **7. Corporate Governance Statement**

The institute held 4 full board meetings in the financial year 2021/2022 as follows:

- i) 22<sup>nd</sup> September 2021, and 8 members were in attendance
- ii) 20<sup>th</sup> December 2021, and 9 members were in attendance
- iii) 7<sup>th</sup> April 2022, and 8 members were in attendance
- iv) 29<sup>th</sup> June 2022, and 9 members were in attendance

The institute does not have a Board Charter but preparation of a draft is in the process. Independent Board member's appointment and removal are done by the Cabinet Secretary in charge through a gazette notice.

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

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

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

- i) Overview of corporate governance and emerging issues;
- ii) Composition duties and responsibilities;
- iii) Governance versus management;
- iv) Resolving Board room disputes;
- v) Behaviour that drives Board effectiveness, Board strategic thinking and leadership;
- vi) Board agility in Volatility Uncertainty Complexity and Ambiguity (VUCA) environment;
- vii) Driving corporate culture;
- viii) Building a culture of innovation and creativity;
- ix) Diversity and personalities in Board effectiveness; and

- x) Beyond the bonding: nurturing the team spirit and how to conduct business.

The objectives of the training were:

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

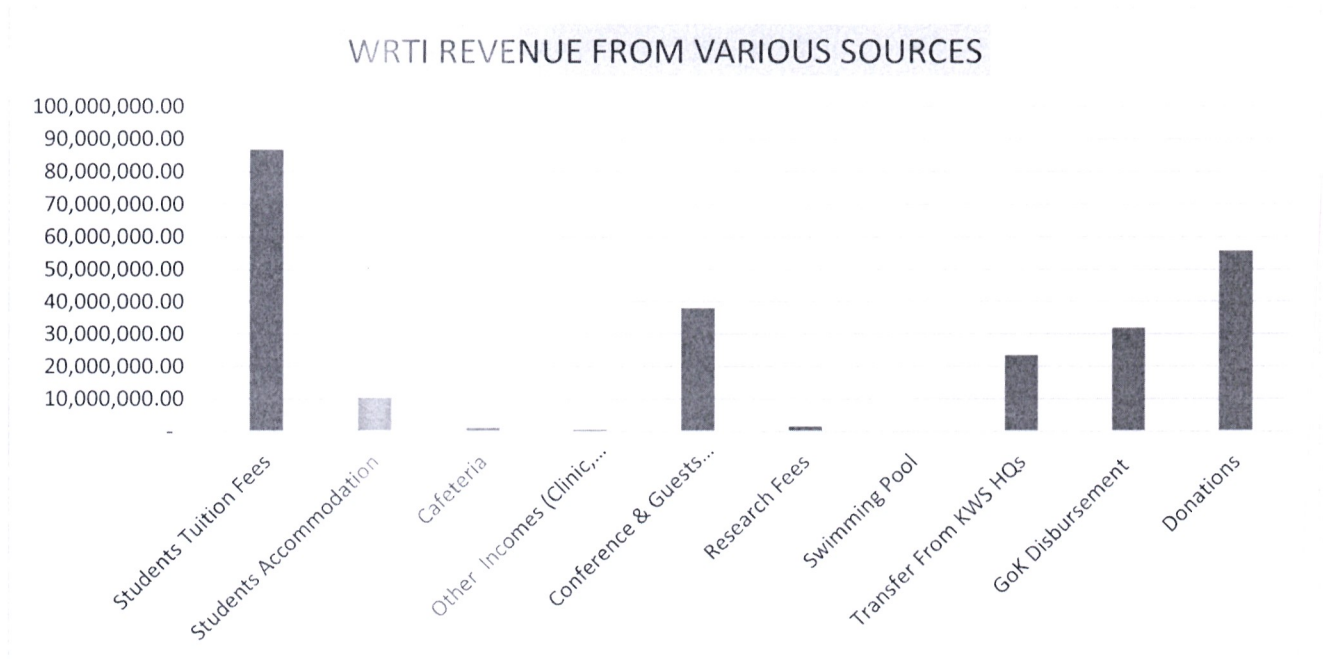
The Board's performance appraisal for the year under review was done in August 2022 by SCAC,

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

## **8. Management Discussion And Analysis**

Here below is a summary of Revenue performance from different sources for the year under review (NB: The institute has been in operation only for one full financial year).

<b>SALES</b>	<b>YEAR 2021/2022</b>
Students Tuition Fees	86,776,538.00
Students Accommodation	10,497,140.00
Cafeteria	1,278,911.00
Other Incomes (Clinic, Application fees, Museum, Bank interest, Ground hire, Annex etc.)	581,342.00
Conference & Guests Accommodation	38,057,668.60
Research Fees	1,714,864.00
Swimming Pool	341,057.00
<b>Total Internally Generated Revenue</b>	<b>139,247,520.60</b>
Transfer From KWS HQs & TPF	59,612,553.00
GoK Disbursement	32,000,000.00
Public Contribution and Donations	19,574,407.00
<b>TOTAL</b>	<b>250,434,480.80</b>



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

## 9. Environmental And Sustainability Reporting

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

### i) Sustainability strategy and profile

The Institute is in the process of expanding revenue streams including increasing conferencing/hospitality facilities, expanding training facilities in order to increase student enrolment, curriculum review and development of short courses to address industry needs, opening up the Game/Sanctuary farm to visitors, review of research permit fees and collaborative partnerships among others.

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

### ii) Environmental performance

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

### iii) Employee welfare

Staff are still on deployment from KWS and the applicable Human Resource (HR) policy instruments guiding hiring applicable were still those for KWS.

### iv) Market place practices-

#### a) Responsible competition practice.

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

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

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

#### c) Responsible marketing and advertisement

The Institute has been in operation for one year and is in the process of developing policies to guide marketing and advertisement.

**d) Product stewardship**

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

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

The Institute has been on operation for one year and is in the process of developing policies to guide Corporate Social Responsibility.

## **10. Report Of The Directors**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of the Institute's affairs.

**i) Principal activities**

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

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

**ii) Results**

The results of the Institute for the year ended June 30, 2022, are set out on pages 1 – 35.

**iii) Directors**

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

**iv) Surplus remission**

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

**Wildlife Research and Training Institute  
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**v) Auditors**

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

**By Order of the Board**



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

## **11. Statement Of Directors Responsibilities**

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

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

The Directors are responsible for the preparation and presentation of the Institute's financial statements, which give a true and fair view of the state of affairs of the Institute for and as at the end of the financial year ended on June 30, 2022. This responsibility includes:

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

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

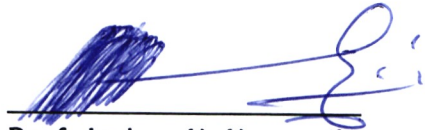
The Directors are of the opinion that the Institute's financial statements give a true and fair view of the state of Institute's transactions during the financial year ended June 30, 2022, and of the Institute's financial position as at that date.

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

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

**Approval of the financial statements**

The Institute's financial statements were approved by the Board on 30<sup>th</sup> August 2022 and signed on its behalf by:



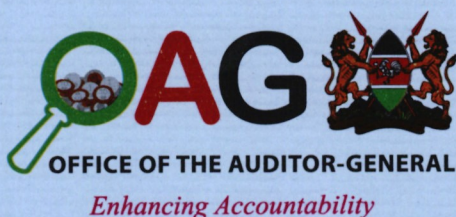
**Prof. Joshua K. Kwonyike**  
Chair, Finance and  
Establishment Committee



**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, 2022**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of Wildlife Research and Training Institute set out on pages 1 to 35, which comprise of the statement of financial position as at 30 June, 2022 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and

other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Wildlife Research and Training Institute as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Wildlife Conservation and Management Act, No. 47 of 2018.

### **Basis for Qualified Opinion**

#### **Understated Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.33,374,888. The amount is the net book value of additions to assets costing Kshs.34,779,174 less accumulated depreciation of Kshs.1,404,287 as disclosed in Note 23 to the financial statements. The additions relate to property, plant and equipment inherited from Kenya Wildlife Service. However, revaluation report was not provided for audit verification. Further, the depreciation policy has not been disclosed in the financial statements.

In addition, Note 23 to the financial statements reflect nil opening balances for property, plant and equipment. Review of documents revealed that the Institute was operationalized on 17 July, 2020. However, financial statements for the year ended 30 June, 2021 were not provided in support of the nil opening balances.

In the circumstances, accuracy and completeness of the property, plant and equipment balance of Kshs.33,374,888 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

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

The statement of comparison of budget and actual amounts reflects a final receipts budget and actual on comparable basis of Kshs.229,186,960 and Kshs.250,434,481

respectively resulting to over-funding of Kshs.21,247,521. Similarly, the statement reflects actual expenditure against approved budget of Kshs.107,359,183 and Kshs.138,841,000 respectively resulting to under-expenditure of Kshs.31,481,817 or 23% of the budget.

The under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Unbalanced Budget**

The statement of comparison of budget and actual amounts reflects budgeted revenue and expenditure of Kshs.229,186,960 and Kshs.138,841,000 respectively resulting to unbalanced budget by Kshs.90,345,960. This is contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that budget shall be balanced.

In the circumstances, Management was in breach of the Public Finance Management Act, 2012.

#### **2. Lack of Training Needs Assessment Report**

The statement of financial performance reflects use of goods and services amounting to Kshs.91,249,131. The amount includes conferences and delegations, staff training and meetings expenditure of Kshs.15,607,561 as disclosed in Note 10 to the financial statements. However, the Institute did not prepare a training needs assessment report. This is contrary to Policy 2.3.1 of the Public Service Commission Human Development Policy of June, 2015 which states that all training in public service organizations shall be based on comprehensive Training Needs Assessment (TNA) to be conducted every three (3) years or as need arises. The aim is to identify performance gaps, determine their causes and recommend the appropriate interventions.

In the circumstances, Management was in breach of the Public Service Commission Human Development Policy.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, plan, and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of a Risk Management Policy**

Review of the internal control system in place at the Institute revealed that the Management has not established a Risk Management Policy to identify, mitigate and control operational and other risks that the Institute may face from time to time. In addition, the Institute did not carry out risk assessment to identify and address key areas of concern and document specific controls in response to any risks identified. This is contrary to the provisions of Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer of national government entity to develop risk management strategies which include fraud prevention mechanisms and a system of risk management and internal control that build robust business operations.

In the absence of a risk management policy, the Management is not in a position to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.

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

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

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

In preparing the financial statements, Management is responsible for assessing the Institute's ability to continue to sustain its services, disclosing, as applicable, matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Institute or to cease operations.

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

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

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

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

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Institute to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Institute to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 May, 2023

**13. Statement Of Financial Performance For The Year Ended 30 June 2022**

DETAILS	Notes	2021-2022
		KShs
<b>Revenue from non-exchange transactions</b>		
Transfers from Other Government Entities	6 (a)	32,000,000
Public contributions and donations	7	19,574,407
Licenses, Fees, and permits	8	137,046,211
		<b>188,620,618</b>
<b>Revenue from exchange transactions</b>		
Sale of goods	9	2,201,310
<b>Total revenue</b>		<b>190,821,928</b>
<b>Expenses</b>		
Use of goods and services	10	91,249,131
Employee costs	11	-
Board Expenses	12	7,617,028
Depreciation and amortization expense	13	1,404,287
Repairs and maintenance	14	4,949,526
Contracted services	15	2,139,212
Provision for Auditing Services	15(b)	1,000,000
<b>Total expenses</b>		<b>108,359,183</b>
<b>Other gains/(losses)</b>		
<b>Surplus before tax</b>		<b>82,462,745</b>
<b>Surplus/(deficit) for the period</b>		<b>82,462,745</b>
<b>Net Surplus for the period</b>		<b>82,462,745</b>

The notes set out on pages 9 – 35 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:



Dr Patrick Omondi, PhD,  
OGW Director/CEO

Date: 28.3.23



CPA John Mwangi  
DD Corporate Service  
ICPAK NO: 5447

Date: 28/03/2023




Prof. Joshua K. Kwonyike  
Chair, Finance and  
Establishment Committee

Date: 28/3/2023

## 14. Statement Of Financial Position As At 30 June 2022

DETAILS	Notes	2021-2022
		KShs
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	16	77,796,117
Current portion of receivables from exchange transactions	18(a)	32,674,106
Inventories	19	2,935,677
<b>Total Current Assets</b>		<b>113,405,900</b>
<b>Non-current assets</b>		
Property, plant and equipment	23	33,374,888
Intangible assets	24	9,051,319
<b>Total Non-current assets</b>		<b>42,426,207</b>
<b>Total assets</b>		<b>155,832,106</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables	20	11,735,411
<b>Total Current Liabilities</b>		<b>11,735,411</b>
<b>Non-current Liabilities</b>		
<b>Total Non-Current Liabilities</b>		<b>-</b>
<b>Total Liabilities</b>		<b>11,735,411</b>
Surplus (Deficit) for the Year		82,462,745
<b>Capital Fund:</b>		
- Transfer from KWS for Assets ('Balance of Delinking)	6 (b)	14,722,500
- Transfer from KWS for ERP Acquisition	6 (b)	8,739,673
-- Funds Received from TPF	6 (b)	36,150,380
-- Inventory inherited from KWS	19	2,021,397
<b>Total net Assets</b>		<b>144,096,695</b>
<b>Total net assets and liabilities</b>		<b>155,832,106</b>

The financial statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

  
\_\_\_\_\_  
Dr Patrick Omondi, OGW  
Director/CEO  
\_\_\_\_\_  
CPA John Mwangi  
DD Corporate Service  
ICPAK NO: 5447  
\_\_\_\_\_  
Prof. Joshua K. Kwonyike  
Chair, Finance and  
Establishment Committee

Date: .....28.3.23.....

Date: .....28/03/2023.....

Date: .....28/3/2023.....

15. Statement Of Changes in Net Assets for the year Ended 30 June 2022

	Revaluati on reserve	Fair value adjustme nt reserve	Retained earnings	Capital/Devel opment Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
As at July 1, 2020	-	-	-	-	-
As at June 30, 2021	-	-	-	-	-
As at July 1, 2021	-	-	-	-	-
Inventory Inherited from KWS	-	-	-	2,021,397.03	2,021,397.03
Surplus(Deficit) for the Year	-	-	82,462,744.68	-	82,462,744.68
Capital/development grants received during the year	-	-	-	59,612,553.15	59,612,553.15
As at June 30, 2022	-	-	82,462,744.68	61,633,950.18	144,096,694.86

  
Dr Patrick Omondi, OGW  
Director/CEO

Date: 28.3.23

  
CPA John Mwangi  
DD Corporate Service  
ICPAK No: 5447

Date: 28/03/2023

  
Prof. Joshua K. Kwonyike  
Chair, Finance and  
Establishment Committee

Date: 28/3/2023

## 16. Statement Of Cashflow for the year Ended 30 June 2022

DETAILS	Notes	2021-2022
		KShs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Government grants and subsidies (Gok)	6 (a)	32,000,000
Transfer from KWS & TPF	6 (b)	59,612,553
Public contributions and donations	7	19,574,407
Licenses, Fees and permits	8	137,046,211
Sale of goods	9	2,201,310
<b>Total Receipts</b>		<b>250,434,481</b>
<b>Payments</b>		
Goods and services	10	91,249,131
Compensation of employees	11	-
Board Expenses	12	7,617,028
Repairs & Maintenance	14	4,949,526
Contracted Services	15	2,139,212
Provision for Auditing Services	15(b)	1,000,000
<b>Total Payments</b>		<b>106,954,897</b>
<b>Working Capital adjustments</b>		<b>-</b>
Increase in inventory		(914,280)
Increase in receivables		(32,674,106)
Increase in payables		11,735,411
<b>Total Working Capital adjustments</b>		<b>(21,852,974)</b>
<b>Net cash flows from operating activities</b>	22	<b>121,626,611</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE and intangible assets	23	43,830,493
<b>Net cash flows used in investing activities</b>		<b>43,830,493</b>
<b>Cash flows from financing activities</b>		
<b>Net cash flows used in financing activities</b>		<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>77,796,117</b>
<b>Cash and cash equivalents at period Start</b>	16	<b>-</b>
<b>Cash and cash equivalents at Period end</b>	16	<b>77,796,117</b>

The financial statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

**Wildlife Research and Training Institute  
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for the year ended June 30, 2022.**

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Dr Patrick Omondi, OGW  
Director/CEO

Date: 28.3.23



CPA John Mwangi  
DD Corporate Service  
ICPAK No: 5447

Date: 28/03/2023



Prof. Joshua K. Kwonyike  
Chair, Finance and  
Establishment Committee

Date: 28/3/2023

**17. Statement Of Comparison Of Budget And Actual Amounts For The Year Ended 30 June 2022**

Details	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference		% of utilization
	Kshs	a	Kshs	b	Kshs	c=(a+b)	Kshs	d	Kshs	e=(c-d)	
<b>Revenue</b>											
Transfers from Other Governments entities	32,000,000		-		32,000,000		32,000,000		-		100%
Levies, Fines and Penalties	6,000,000		-		6,000,000		39,772,533		(33,772,533)		663%
Kenya Wildlife Service (Balance of detachment disbursed)	-		14,722,500		14,722,500		14,722,500		-		100%
Kenya Wildlife Service (Funds for ERP acquisition)	-		8,739,673		8,739,673		8,739,673		-		100%
Funds from TPF (For Feasibility Studies)	-		36,150,380		36,150,380		36,150,380		-		100%
Public contributions and donations			19,574,407		19,574,407		19,574,407		-		100%
Licenses Fees and Permits	110,000,000		-		110,000,000		97,273,678		12,726,322		88%
Other Income (sale of goods)	2,000,000		-		2,000,000		2,201,310		(201,310)		110%
<b>Total Income</b>	<b>150,000,000</b>		<b>79,186,960</b>		<b>229,186,960</b>		<b>250,434,481</b>		<b>(21,247,521)</b>		<b>109%</b>
<b>Expenses</b>											
Use of Goods and Services	103,041,000		-		103,041,000		91,249,131		11,791,869		89%
Employee costs	-		-		-		-		-		0%
Remuneration of Directors	8,000,000		-		8,000,000		7,617,028		382,972		95%
Depreciation and Amortization expense	1,000,000		-		1,000,000		1,404,287		(404,287)		140%
Repairs and Maintenance	18,800,000		-		18,800,000		4,949,526		13,850,474		26%
Contracted Services	8,000,000		-		8,000,000		2,139,212		5,860,788		27%
<b>Total Expenditure</b>	<b>138,841,000</b>		<b>-</b>		<b>138,841,000</b>		<b>107,359,183</b>		<b>31,481,817</b>		<b>77%</b>

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Surplus for the period	-	-	-	-	-	83,462,744	-	0%
Capital Expenditure	11,159,000	59,612,553	70,771,553	59,612,553	11,159,000	59,612,553	11,159,000	84%

**Budget notes**

1. Under Levies Fines and Penalties, the increased amount of 663% was due to improved marketing as well as relaxing of Covid-19 restrictions in the country, leading to an increase in the number of visitors seeking hospitality services in the institute.

## **18. Notes To The Financial Statements**

### **1. General Information**

The Wildlife Research and Training Institute (WRTI) is established under Section 50 of the Wildlife Conservation and Management Act No. 47 of 2013 (Revised 2018) (WCMA 2013) as a Corporate Body. The Executive Order No. 1 of 2020 issued on 14th January, 2020 (May, 2020 Revised) places WRTI under the State Department for Wildlife in the Ministry of Tourism and Wildlife (MoTW). The Institute was established with the understanding that wildlife research agenda needs to be more focused to provide reliable scientific information on emerging wildlife conservation and management challenges.

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

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

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

The financial statements have been prepared on a historical cost basis except for the measurement at 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 *WRTI'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 WRTI.

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

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

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

- i.* New and amended standards and interpretations in issue effective in the year ended 30 June 2022.

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

- ii.* New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.

Standard	Effective date and impact:
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b> The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for the Institute for the year ended 30<sup>th</sup> June 2022.</p>
<p><b>IPSAS 42:</b> Social Benefits</p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b> The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about</p>

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	<p>social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> <li>(a) The nature of such social benefits provided by the Entity.</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> <li>(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</li> </ul> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2022</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p><b>Applicable: 1st January 2023:</b></p> <ul style="list-style-type: none"> <li>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</li> <li>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</li> <li>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</li> </ul> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2022</p>
<p>Other improvements to IPSAS</p>	<p><b><i>Applicable 1<sup>st</sup> January 2023</i></b></p> <ul style="list-style-type: none"> <li>• <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i></li> </ul> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> <li>• <i>IPSAS 39: Employee Benefits</i></li> </ul> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> <li>• <b>IPSAS 29: Financial instruments: Recognition and Measurement</b></li> </ul> <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</p> <p>In the year under review, the above changes in IPSAS did not</p>

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	<p>have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2022</p>
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b>  The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.  The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2022</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b>  The Standard requires,  Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:  Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>In the year under review, the above changes in IPSAS did not have any impact in the financial statements for Institute for the year ended 30<sup>th</sup> June 2022</p>

*iii. Early adoption of standards*

The Institute did not early – adopt any new or amended standards in year 2021/2022.

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

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

**Fees, taxes and fines**

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

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to WRTI and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

**Rendering of services**

WRTI recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

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

**Sale of goods**

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

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period. In the year under review WRTI did not earn interest income.

ii) **Revenue from exchange transactions**

**Dividends**

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

**Rental income**

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

WRTI did not earn any dividends or revenue from exchange transactions.

**b) Budget information**

The original budget for FY 2021-2022 was approved by the National Assembly in April 2021. There were no revisions or additional appropriations made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget of an entity upon receiving the respective approvals in order to conclude the final budget. For WRTI, no additional appropriations on the 2021-2022 budget were made.

WRTI's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section on Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2022, of these financial statements.

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

**Summary of Significant Accounting Policies (Continued)**

**Deferred tax**

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

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

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

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

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

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

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

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

**Summary of Significant Accounting Policies (Continued)**

**Sales tax**

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

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

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

**c) Investment property**

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

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

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

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly.

Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as

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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.

**e) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are 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 Entity also recognizes the associated lease liability at the inception of the lease.

The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset.

However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

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

**f) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated 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.

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

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

**Summary of Significant Accounting Policies (Continued)**

**g) Research and development costs**

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

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

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.

In the year under review, WRTI did not develop any intangible asset.

**h) Financial instruments**

**a) Financial assets**

**Initial recognition and measurement**

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

**Loans and receivables**

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

**Held-to-maturity.**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or

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costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

**Impairment of financial assets**

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

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

In the year under review, WRTI did not have any Financial Assets

**b) Financial liabilities**

**Initial recognition and measurement**

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

**Loans and borrowing**

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

**i) Inventories**

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

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

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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.

**j) Provisions**

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

**k) Contingent liabilities**

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

**l) Contingent assets**

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

**m) Nature and purpose of reserves**

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

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

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

**o) Employee benefits**

**Retirement benefit plans**

The Institute employee's costs were catered for by Kenya Wildlife Service in the year under review. Therefore, there were no retirement benefit plans provided by the institute.

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

**p) Foreign currency transactions**

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

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

**q) 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.

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

**r) Related parties**

The Institute regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Institute, or

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

**s) Service concession arrangements**

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

**t) Cash and cash equivalents**

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

**u) Comparative figures**

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

Since WRTI was operationalized in the year under review, there are no comparative figures in the financial statements.

**v) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

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

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

**Estimates and assumptions**

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

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changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Assumptions**

- i) Kenya Wildlife Service (KWS) will transfer to the institute fixed assets verified and agreed upon as per the inter-ministerial delinking committee deliberations on the same.
- ii) Upon the transfer of the assets in (i) above, it's expected that the value of the institute's assets will significantly go up

**Useful lives and residual value**

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

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

**Provisions**

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

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

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

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

Name of the Entity sending the grant	Amount recognized to Statement of Financial Performance	Amount recognised in capital fund.	Total grant income during the period
	KShs	KShs	KShs
Kenya Wildlife Service (Balance of delinking disbursed)		14,722,500	14,722,500
Kenya Wildlife Service (Funds for ERP acquisition)		8,739,673	8,739,673
Funds from TPF (For Feasibility Studies)	-	36,150,380	36,150,380
Operational grant	32,000,000	-	32,000,000
<b>Total</b>	<b>32,000,000</b>	<b>59,612,553</b>	<b>91,612,553</b>

**7 Public Contributions And Donations**

Description	2021-2022
	KShs
<i>The Aspinall Foundation</i>	5,591,892
<i>The David Sheldric Trust</i>	247,610
<i>The Lewa Wildlife Conservancy</i>	1,876,405
<i>C Zoo Dvurkralov Stefaniko</i>	149,835
<i>United Nations</i>	6,696,000
<i>Zeit Foundation</i>	813,230
<i>Born Free Foundation</i>	379,000
<i>Royal Veterinary College (University Of London)</i>	876,104
<i>AECOM Pty</i>	1,721,206
<i>Zoological As London</i>	273,125
<i>African Wildlife Foundation (AWF)</i>	950,000
<b>Total transfers and sponsorships</b>	<b>19,574,407</b>

**8 Licenses, Fees and Permits**

Description	2021-2022
	KShs
Student Fees	97,273,678

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Accommodation & Conference Fees	38,057,669
Research Permits	1,714,864
<b>Total</b>	<b>137,046,211</b>

<b>9 Sale Of Goods</b>	
<b>Description</b>	<b>2021-2022</b>
	<b>KShs</b>
<b>Sale of goods</b>	
Sale Of Food	1,278,911
Other Incomes (Clinic)	581,342
Swimming Pool	341,057
<b>Total revenue from the sale of goods</b>	<b>2,201,310</b>

**10 Use Of Goods And Services**

<b>Description</b>	<b>2021-2022</b>
	<b>KShs</b>
Electricity & Water	6,927,974
Subscriptions	563,666
Conferences and delegations, Staff training & Meetings	15,607,561
Hospitality supplies and services (Foods)	14,306,956
Fuel and oil	3,900,734
Insurance	1,102,958
Bank Charges	570,286
Specimen and Veterinary supplies	2,966,021
Sanitary and General Cleaning Services	2,057,745
Advertising, Printing and stationery	7,928,293
Office and general supplies and services	3,744,351
Telecommunication	856,051
Welfare Expenses	219,669
Travel, accommodation, subsistence and other allowances	27,875,148
Foreign Travel	2,621,718
<b>Total Use of goods and services</b>	<b>91,249,131</b>

**11 Employee Costs**

<b>Description</b>	<b>2021-2022</b>
	<b>KShs</b>
Salaries and wages	-
Employer contribution to health insurance schemes	-
Employer contribution to pension schemes	-
Travel, motor car, accommodation, subsistence, and other allowances	-
Housing benefits and allowances	-
Overtime payments	-
Performance and other bonuses	-
Social contributions	-

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Gratuity	-
Other employee related costs	-
<b>Employee costs</b>	<b>-</b>

Note: The employees who were in WRTI for the year under review were all seconded from KWS and their PE costs were budgeted and paid for by KWS.

**12 Board /Council Expenses**

Description	2021-2022
	KShs
Sitting Allowances	6,823,841
Induction and Training	250,000
Travel and accommodation	390,340
Other allowances	152,847
<b>Total</b>	<b>7,617,028</b>

**13 Depreciation And Amortization Expense**

Description	2021-2022
	KShs
Property, plant and equipment	1,404,287
<b>Total depreciation and amortization</b>	<b>1,404,287</b>

**14 Repairs and Maintenance**

Description	2021-2022
	KShs
Property	581,600
Equipment and machinery, Plant & Tools	165,451
Vehicles	3,431,680
Furniture and fittings	49,196
Computers and accessories	35,252
Game Proof Defences	24,885
Office Equipment	87,890
Bandas & Campsites	94,984
Household & Kitchen Equipment	478,588
<b>Total repairs and maintenance</b>	<b>4,949,526</b>

**15 Contracted Services**

Description	2021-2022
	KShs
Contracted Lecturers and experts	2,139,212
<b>Total contracted services</b>	<b>2,139,212</b>

**15(b) Provision for Auditing Services**

Description	2021-2022
	KShs
Prov. For audit fees - FY 2021-22	1,000,000

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<b>Total Provision for Auditing services</b>	<b>1,000,000</b>
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**16 Cash And Cash Equivalents**

<b>Description</b>	<b>2021-2022</b>
	<b>KShs</b>
Current account	77,686,471
Others - MPESA	109,646
<b>Total cash and cash equivalents</b>	<b>77,796,117</b>

**17 Detailed Analysis Of The Cash And Cash Equivalents**

<b>Financial institution</b>	<b>Account number</b>	<b>2021-2022</b>
		<b>KShs</b>
<b>a) Current account</b>		
WILDLIFE RESEARCH AND TRAINING	108079925500	11,412,436
WILDLIFE RESEARCH AND TRAINING	108079925501	7,170
WRTI REVENUE ACCOUNT	1286224489	18,550,880
WRTI DONATIONS AND GRANTS ACCOUNT	1286223458	47,715,986
<b>Sub- total</b>		<b>77,686,471</b>
<b>b) Others(specify)</b>		
Mobile money accounts (MPESA)	PAYBILL 4075233	109,646
<b>Sub- total</b>		<b>109,646</b>
<b>Grand total</b>		<b>77,796,117</b>

**18 Receivables From Exchange Transactions**

	<b>2021-2022</b>
	<b>KShs</b>
<b>Current receivables</b>	
Student Debtors	13,572,972
Prepaid Insurance	564,398
Conference Debtors	11,127,063
Staff receivables - Imprests	4,709,673
Other receivables	2,700,000
<b>Total current receivables</b>	<b>32,674,106</b>

**19 Inventories**

<b>Description</b>	<b>2021-2022</b>
	<b>KShs</b>

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Spare parts & Tools	653,821
General store items	200,877
Stationery and general stores	991,820
Buildings and fencing materials	242,000
Uniforms and Compo ration	52,213
Kitchen & Hospitality items	854,857
<b>Total</b>	<b>2,995,588</b>
provision for Obsolete stock	(59,912)
<b>Total inventories at the lower of cost and net realizable value</b>	<b>2,935,677</b>
<b>Inventory Breakdown</b>	
Inventory transferred from KWS	2,021,397
Inventory Balance from current year purchases	914,280

**20 Trade And Other Payables**

Description	2021-2022
	KShs
Trade payables	9,325,085
Caution Money - Students	633,000
Accrued expenses	37,552
Retention on Contracts	234,866
Provision for Audit fees	1,000,000
Employee payables	-
Third-party payments	-
Other payables	504,908
<b>Total trade and other payables</b>	<b>11,735,411</b>

**21 Current Provisions**

Description	Leave provision	Bonus provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
<b>Balance at beginning of the year/ period</b>	-	-	-	-
Additional Provisions for the period (Obsolete Stock)		-	59,912	59,912
<b>Total provisions as at end of year/ period</b>	-	-	<b>59,912</b>	<b>59,912</b>

**22 Cash Generated From Operations**

	2021-2022
	KShs
Surplus for the year before tax	82,462,745
<b>Adjusted for:</b>	
Depreciation	1,404,287
Contributed assets	

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	59,612,553
<b>Working capital adjustments</b>	
Increase in inventory	(914,280)
Increase in receivables	(32,674,106)
Increase in payables	11,735,411
Net cash flow from operating activities	<b>121,626,611</b>

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**Notes to the Financial Statements (Continued)  
23. Property, Plant and Equipment**

Cost	Land		Buildings		Motor vehicles		Furniture and fittings		Computers & Accessories		Camping & Tented Equipment		Scientific, Audion & field equip		Telcomms equip.		office equipment		Household, Kitchen & Laundry Equip.		Plant and Machinery		Total	
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
As at 01.07.2020 (beginning of the previous year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions during the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 30.06.2021 (end of the previous year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions during the period	-	11,875,568	-	-	4,687,075	11,762,508	185,500	3,180,558	1,062,500	45,255	1,849,010	131,200	34,779,174	-	-	-	-	-	-	-	-	-	-	-
Disposals during the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 30.03.2022 (close of the current period)	-	11,875,568	-	4,687,075	11,762,508	185,500	3,180,558	1,062,500	45,255	1,849,010	131,200	34,779,174	-	-	-	-	-	-	-	-	-	-	-	-

Depreciation and impairment																								
As at 01.07.2020 (beginning of the previous year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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**24 INTANGIBLE ASSETS - SOFTWARE**

Description	FY 2021-22 KShs
<b>Cost</b>	
<b>At beginning of the year/ period</b>	-
Additions (Work in Progress)	9,051,319
<b>At end of the year/ period</b>	<b>9,051,319</b>
Additions-internal development	-
At end of the year/ period	9,051,319
<b>Amortization and impairment</b>	
<b>At beginning of the year/ period</b>	-
Amortization	-
<b>At end of the year/ period</b>	-
Impairment loss	-
<b>At end of the year/ period</b>	-
<b>NBV</b>	<b>9,051,319</b>

## Notes to the Financial Statements (Continued)

### **25 Financial Risk Management**

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

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

#### **iii) Credit risk**

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

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

### **Financial Risk Management**

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

## **26 Related Party Disclosures**


### **Nature of related party relationships**

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

### **Government of Kenya**

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

### **Other related parties include:**



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

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

**27 Contingent Assets and Contingent Liabilities**

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

**28 Capital Commitments**

There were no capital commitments in the year under review

**29 Surplus Remission**

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

WRTI has not remitted any monies to the consolidated fund.

**30 Deferred Tax Liability**

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

WRTI did not have any deferred tax liabilities.

**31 Events after the Reporting Period**

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

**32 Ultimate And Holding Entity**

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


**33 Currency**

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

## 19. Appendices

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

The Institute started operations in the year under review. It has never been audited by the Auditor General and therefore has nil recommendations to act upon.

  
Dr Patrick Omondi, OGW  
Accounting Officer

### Appendix II: Projects implemented by WRTI

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

### Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Tourism and Wildlife		Recurrent	32,000,000	32,000,000					32,000,000
Tourism Promotion Fund (TPF)		Recurrent	36,150,380		36,150,380				36,150,380
KWS -		Recurrent	23,462,173		23,462,173				23,462,173
									-
<b>Total</b>			91,612,553	32,000,000	59,612,553	-	-	-	91,612,553

### Appendix V- Inter-Entity Confirmation Letter

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

### Appendix VI: Reporting of Climate Relevant Expenditures

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

### Appendix VII: Disaster Expenditure Reporting Template

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

