


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PARLIAMENT OF KENYA	
DATE:	15 FEB 2022
	OF <i>Monday</i>
TABLED BY:	<i>LDM</i>
CLERK-AT THE-TABLE:	<i>A- Chebet</i>

PARLIAMENT
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ON

STATE DEPARTMENT FOR WILDLIFE

**FOR THE YEAR ENDED
30 JUNE, 2021**



STATE DEPARTMENT FOR WILDLIFE
REVISED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

STATE DEPARTMENT FOR WILDLIFE
Reports and Financial Statements
For the year ended June 30, 2021

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry of Tourism and Wildlife under which the State Department for Wildlife draws its mandate from Executive Order No. 1 of January 2020 (Revised) and is responsible for policy formulation and coordinating the implementation of strategies aimed at developing the Tourism and Wildlife Sector. Article 69 of the Constitution requires the State to implement obligations with respect to environment inclusive of sustainable exploitation, utilization, management, and conservation of environmental and natural resources, and ensure equitable sharing of the accruing benefits.

Wildlife is an important driver of Kenya's economic development and provides irreplaceable cultural and social value to the people. In addition, Kenya has some of the finest populations of wildlife and birdlife in Africa that contributes to the wellbeing of the Kenyan people, while attracting tourists to the country hence contributing to the economic growth.

Wildlife has potential to contribute directly and indirectly to the achievement of the Medium-Term Plan III (2018 – 2022), the Big Four Agenda, African Union's Agenda 2063, and the Sustainable Development Goals (SDGs). These key policies emphasize the need for efficiency and better management in the utilization of natural resources to enable the country to achieve its strategic objectives of inclusive socio-economic growth and development, productivity, efficiency and improvement in service delivery.

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

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

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

Kenya is a state party to several International Conventions and as per the Constitution, these become part of the Kenyan law upon ratification. The key Conventions for the natural resources management include the Convention

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of Biological Diversity (CBD) with its protocols on Cartagena and Nagoya; UNESCO-Man and Biosphere Program; Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Convention on the Conservation of Migratory Species of Wild Animals (CMS or the Bonn Convention); and the Paris Agreement of the United Nations Framework on Climate Change. The wildlife sector further contributes to the attainment of the Sustainable Development Goals (SDGs) 13, 14 and 15 and African Union Agenda 2063. This provides Kenya with a global platform for wildlife conservation policy in Kenya.

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

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

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

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

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

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

Mandate

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

- i. Ensure sustainable exploitation, utilization, management and conservation of the environment and natural resources, and ensure the equitable sharing of the accruing benefits.

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- ii. Protect and enhance intellectual property in, and indigenous knowledge of, biodiversity and genetic resources of the communities;
- iii. Encourage public participation in the management, protection and conservation of the environment;
- iv. Protect genetic resources and biological diversity;
- v. Establish systems of environmental impact assessment, environmental audit and monitoring of the environment;
- vi. Eliminate processes and activities that are likely to endanger the environment;
- vii. Utilize the environment and natural resources for the benefit of the people of Kenya

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

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

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

- i. Formulation of policy for Protection, Conservation and Management of Wildlife and their Habitats;
- ii. Exercise supervision and coordination in all matters relating to wildlife policy and legislation;
- iii. Coordinating the Development of the National Wildlife Conservation and Management Strategy;
- iv. Setting national goals, objectives, priorities, targets, standards and indicators;
- v. Wildlife Research, Training and Innovation;
- vi. Promote sustainable exploitation and utilization of wildlife and ensure equitable sharing of accruing benefit;
- vii. Promote cooperation between the National and County Governments, among Government departments, private sector, NGO's, Conservancies and such other institutions engaged in Wildlife Protection, Conservation and Management;
- viii. Securing Wildlife Corridors and Dispersal areas;

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- ix. Management of Alien Invasive Species;
- x. Wildlife Resources Monitoring and Assessments;
- xi. Wildlife Biodiversity;
- xii. Wildlife Conservation Education and Awareness;
- xiii. National Parks and National Reserves;
- xiv. Marine Parks, Marine Reserves and Beach Management
- xv. Coordinate negotiations and implementations of Multilateral Environmental Agreements on Wildlife Protection, Conservation and Management;
- xvi. Monitoring the wildlife sector performance including biodiversity status (improving or declining), threats, Human-Wildlife Conflicts status, and income returns among others.

(b) Key Management

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

- i. Directorate of Wildlife Research, Policy and strategy.
- ii. Directorate of Partnerships and Wildlife Co-existence; and
- iii. General Administration and Planning Services Directorate

Semi-Autonomous Government Agencies and Institutions

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

I. Kenya Wildlife Service (KWS)

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

II. Wildlife Research and Training Institute

Section 50 of the WCMA 2013 provide for the establishment by the Cabinet Secretary responsible for Wildlife, a Wildlife Research and Training Institute, as a corporate body managed by a Board, to undertake and coordinate national wildlife research and training. Twelve (12) functions of the institute are outlined in Section 50(2). In

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addition, the Executive order No. 1 of 2018 provides for the Kenya Wildlife Research and Training Institute as an institution under the State Department for Wildlife.

Other institutions

III. Wildlife Clubs of Kenya (WCK)

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Cabinet Secretary, Tourism and Wildlife	Hon. Najib Balala, EGH
2	Principal Secretary, State Department for Wildlife	Prof. Fred H.K Segor, CBS
4	Director, Partnerships and Wildlife Co-existence	Dr. Erustus Kanga
5	Secretary of Administration	Mr. John K. Chelimo
6	Ag. Head of Accounting Unit	Mr. Julius Maina
7	Head of Finance	Mr. John Gicaci
8	Head of Supply Chain Management Services	Ms. Christine Lugongo
9	Head of Internal Audit	Mr. Peter Mogere
10	Head of Human Resource Management	Ms. Agnes Kariuki
11	Director, Planning & Head: Central Planning and Project Monitoring Division	Mr. Stephen Odhiambo
12	Head of ICT	Mr. Silas Wachira

(d) Fiduciary Oversight Arrangements

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

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(i) Human Resource Management Advisory committee

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

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

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

Their duties include:

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

Attendance of Human Resource Management Advisory committee members

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

S/No.	Name of Officer	Human Resource Management Advisory Committee meetings						Total Attendance
		Date	Date	Date	Date	Date	Date	
		08/09/20	15/09/20	03/12/20	09/12/20	15/01/21	10/03/21	
1.	Prof. Fred H.K Segor	✓	✓	✓	✓	✓	✓	6
2.	Isaiah S. Muhanji	✓	✓	x	x	x	x	2
3.	Ms. Agnes Kariuki	x	x	✓	✓	✓	✓	4

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4.	Mr. John Chelimo	✓	x	✓	✓	✓	✓	5
4.	Dr. Erustus Kanga	✓	✓	✓	✓	✓	✓	6
5.	Charles Begi	✓	✓	✓	✓	✓	✓	6
6.	Mr. John Gicaci	✓	✓	✓	✓	✓	✓	6
7.	Mr. Charles Begi	✓	✓	✓	✓	✓	✓	6
8.	Ms. Polyn Wanja Runyenje	✓	x	✓	x	✓	x	3
9.	Ms. Violet Kerubo	✓	✓	x	x	x	x	2
10.	Mr. Alfred Ong'ong'e	✓	✓	x	x	x	x	2
11.	MS. Esther Kiwanza	x	x	✓	✓	✓	✓	4
12.	Marck Ochieng	x	x	✓	✓	✓	✓	4

✓ - Attended

x - Absent with apology

(ii) Training Committee

This committee is composed of the following members drawn from various departments in the state department:

No	Name	Position
1.	Prof. Fred H.K Segor	Chairperson
2.	Mr. John Chelimo	Alternate Chairperson
3.	Isaiah S, Muhanji	Secretary (Transferred out in October 2020)
4.	Ms. Agnes Kariuki	Secretary (Posted in on October 2020)
5.	Dr. Erustus Kanga	Member
6.	Mr. John Gicaci	Member
7.	Mr. Charles Begi	Member
8.	Ms. Polyn Wanja Runyenje	Member
9.	Ms. Violet Kerubo	Secretariat (Transferred out in October 2020)
10.	Mr. Alfred Ong'ong'e	Secretariat
11.	Ms. Esther Kiwanza	Secretariat
12.	Marck Ochieng	Secretariat

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

Their duties include:-

- Overall coordination of the training functions in the State Department;

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

Attendance of Training committee members

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

S/No.	Name of Officer	Total Attendance			
		Date	Date	Date	
		15/09/20	03/12/20	10/03/21	
1.	Prof. Fred H.K Segor	✓	✓	✓	3
	Isaiah S Muhanji	✓	x	x	1
2.	Ms. Agnes Kariuki	x	✓	✓	2
3.	Mr. John Chelimo	x	✓	✓	2
4.	Dr. Erustus Kanga	✓	✓	✓	3
5.	Mr. John Gicaci	✓	✓	✓	3
6.	Mr. Charles Begi	✓	✓	✓	3
7.	Ms. Polyn Wanja Runyenje	x	✓	x	1
8.	Ms. Violet Kerubo	✓	x	x	1
9.	Mr. Alfred Ong'ong'e	✓	x	x	1
10.	Ms. Esther Kiwanza	✓	✓	✓	6
	Marck Ochieng	X	✓	✓	2

✓ - Attended

x - Absent with apology

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(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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2. FOREWORD BY THE CABINET SECRETARY

The State Department for Wildlife (SDW) is charged with the responsibility of implementing policies, strategies and development plans for conservation, protection, and management of Wildlife Resources. The State Department had an approved Budget of Kshs. 9,755,015,954 out of which Kshs. 9,104,955,954 was recurrent and Development of Kshs. 650,060,000 The expenditure was at Kshs. 9,509,718,105 as shown in Table 1 below.

Table 1: State Department for Wildlife Budget and Expenditure for FY 2020/2021

Description	Approved Budget	Actual Expenditure	Absorption Rate
State Department for Wildlife			
Recurrent	9,104,955,954	9,056,924,937	99%
Development	650,060,000	452,793,168	70%
Total	9,755,015,954	9,509,718,105	97%

The State Department formulated Wildlife Management and Conservation Policy No. 1 of 2020 to create enabling environment for conservation and sustainable management of wildlife for current and future generations. The policy is intended to will provide a framework for legislations that will enable the country conserve and manage wildlife better. The formulation of a new policy was necessitated by several significant changes that had occurred since the Sessional No. 3 of 1975 and new constitutional dispensation requiring alignment of all sector policies with the Constitution of Kenya 2010. The gaps in the Wildlife Act, 2013 were identified and will inform the development of a new Wildlife Conservation and Management Bill 2021.

The major cause of human wildlife conflicts in Kenya is competition for finite natural resources. The situation is exacerbated by the exponential growth of the population and the changes in land use, human settlement, urbanization, large infrastructure projects, agricultural expansion, and increased livestock numbers. These pressures are edging out the wildlife in the critical wildlife dispersal areas, resulting into escalating Human-Wildlife Conflicts. During the period under review, the State Department examined a total of 13,125 compensation claims out of which 4,752 were approved for payment. A total of Kshs. 523 Million was disbursed for compensation.

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

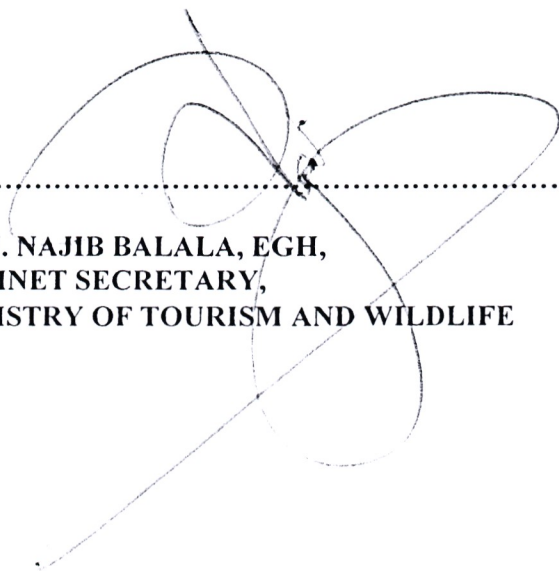
As a result of Covid-19 pandemic, the wildlife sector experienced severe threats of unprecedented magnitude due to the near collapse of the tourism industry leaving parks, reserves, sanctuaries, and conservancies exposed, and stripped of the vital source of funds for their day-to-day management, operations,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

During the period under review, the State Department faced a number of challenges. They included: budget rationalization, the negative impact of COVID-19 pandemic, high number of human wildlife conflict claims, inadequate staff, and inadequate budgetary allocation from the exchequer. To overcome the key challenges identified in the reporting period, the State Department recommends recruitment of additional staff, implementation of Post Covid-19 Economic Stimulus Programme to cushion the sector against the impacts of

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the pandemic and timely release of funds to enable implementation of planned activities as outlined in the annual work plans and procurement plans.

I wish to thank the Principal Secretary Prof. Fred H.K. Segor for his leadership and policy implementation and for ensuring that the funds were correctly applied for the intended purposes. I also wish to thank the entire staff of the State Department for Wildlife for their commitments in driving the wildlife development agenda for the country.



22/12/21

..... Date.....

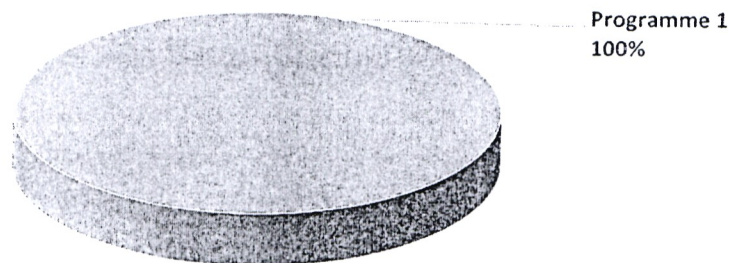
HON. NAJIB BALALA, EGH,
CABINET SECRETARY,
MINISTRY OF TOURISM AND WILDLIFE

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BUDGET ALLOCATION

During the financial year 2020/2021 the State Department for Wildlife had a gross budget of Kshs. 9,755,015,954 which was made up of Kshs.9,104,955,954 and Kshs. 650,060,000 for recurrent and development votes respectively. The State Department was to expend the gross budget of Kshs.9,755,015,954 under the following one programme:

BUDGET ALLOCATION BY PROGRAMMES



Programme 1- Wildlife Conservation and Management

The objective of this programme is to strengthen policy formulation, planning, budgeting and implementation of National Development Strategy 2030. This programme was allocated Kshs. 9,755,015,954 representing 100% of the budget. A total of Kshs. 9,509,718,105 was spent under the following sub programmes:

- a) Sub-programme S.P.1.1: Wildlife Security, Conservation and Management.
- b) Sub-programme S.P.1.2: Wildlife Research and Training
- c) Sub-programme S.P.1.3: Administrative Services

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June, 2021 as reported in the detailed financial statements together with the commentary and the comparative analysis against the budget and prior year for the key items in the financial statements.

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Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2021

Financial Performance	Final Approved Budget	Actual Expenditure/ Receipts	Variance	Utilization Variance %
Total Receipts	9,755,015,954	9,511,090,079	243,925,875	3%
Total Payments	9,755,015,954	9,509,718,105	245,297,849	3%
Surplus for the Year	0	1,371,974	1,371,974	

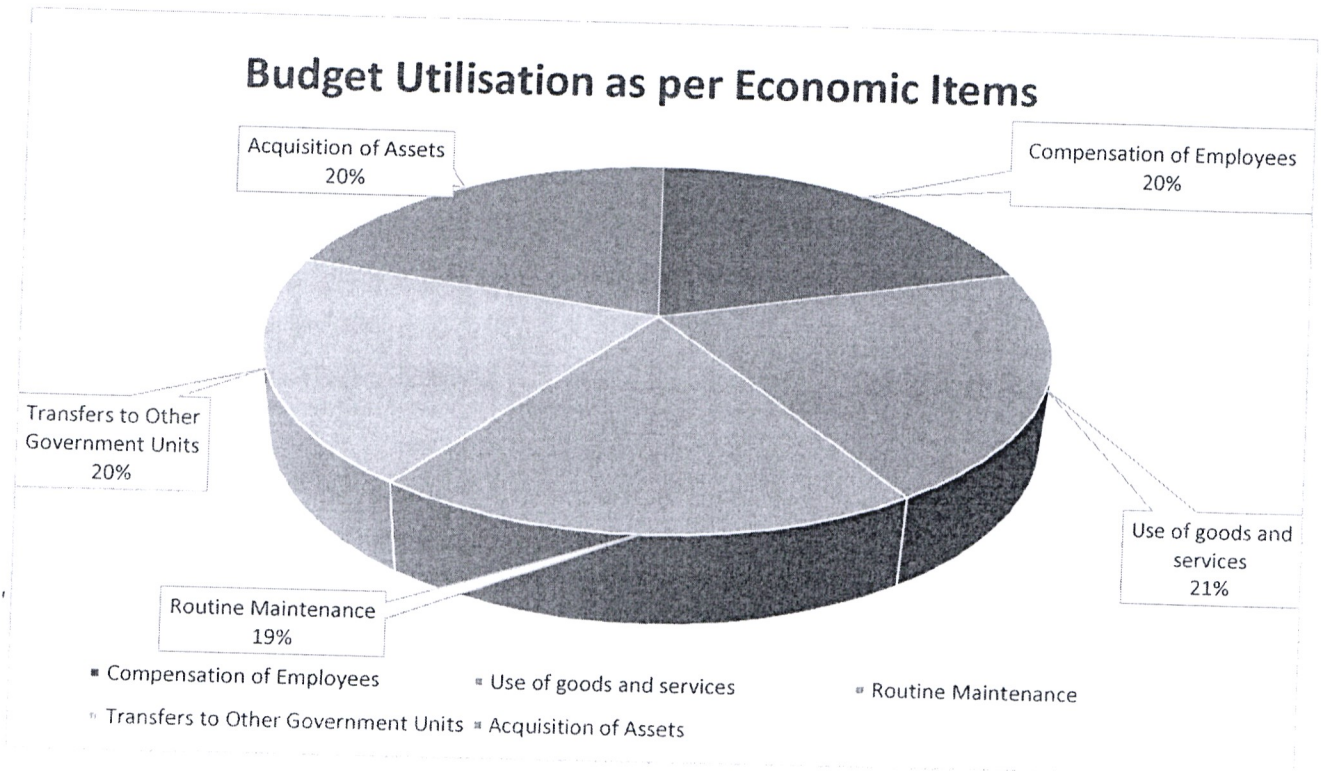
Actual receipts by the MDAs stood at 3% below budget while actual payments were 3% below budget. This is attributable to underutilization of budget allocation for Transfers to other Government Units/Agencies/SAGAs.

Budget Utilization

The State Department spent Kshs. 9,509,718,105 against an approved budget of Kshs. 9,755,015,954 representing absorption of 97%. Utilization of the budget was carried out through various activities (Economic Classifications) as shown in the chart below:

	Final Approved Budget	Actual Expenditure	Variance
Wages and Salary Contributions	115,973,258	115,220,952	752,306
Goods and Services	681,140,181	679,820,022	1,320,160
Routine Maintenance	2,040,000	1,901,873	138,127
Grants & Transfers to Other Government Units	8,944,615,396	8,701,550,984	243,064,412
Acquisition of Fixed Assets	11,247,119	11,224,275	22,844
Total Payments	9,755,015,954	9,509,718,105	245,297,849

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Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2021	Year to 30th June 2020	Variance	Variance %
Total Receipts	9,511,090,079	8,206,765,431	1,304,324,649	16%
Total Payments	9,509,718,105	8,205,577,660	1,304,140,446	16%
Surplus for the Year	1,371,974	1,187,771	184,203	16%

Total receipts increased by 16% due to increase in funding to the MDAs mainly through exchequer releases while there was an equivalent increase of 16% in payments attributed to the increase funding.

Receipts

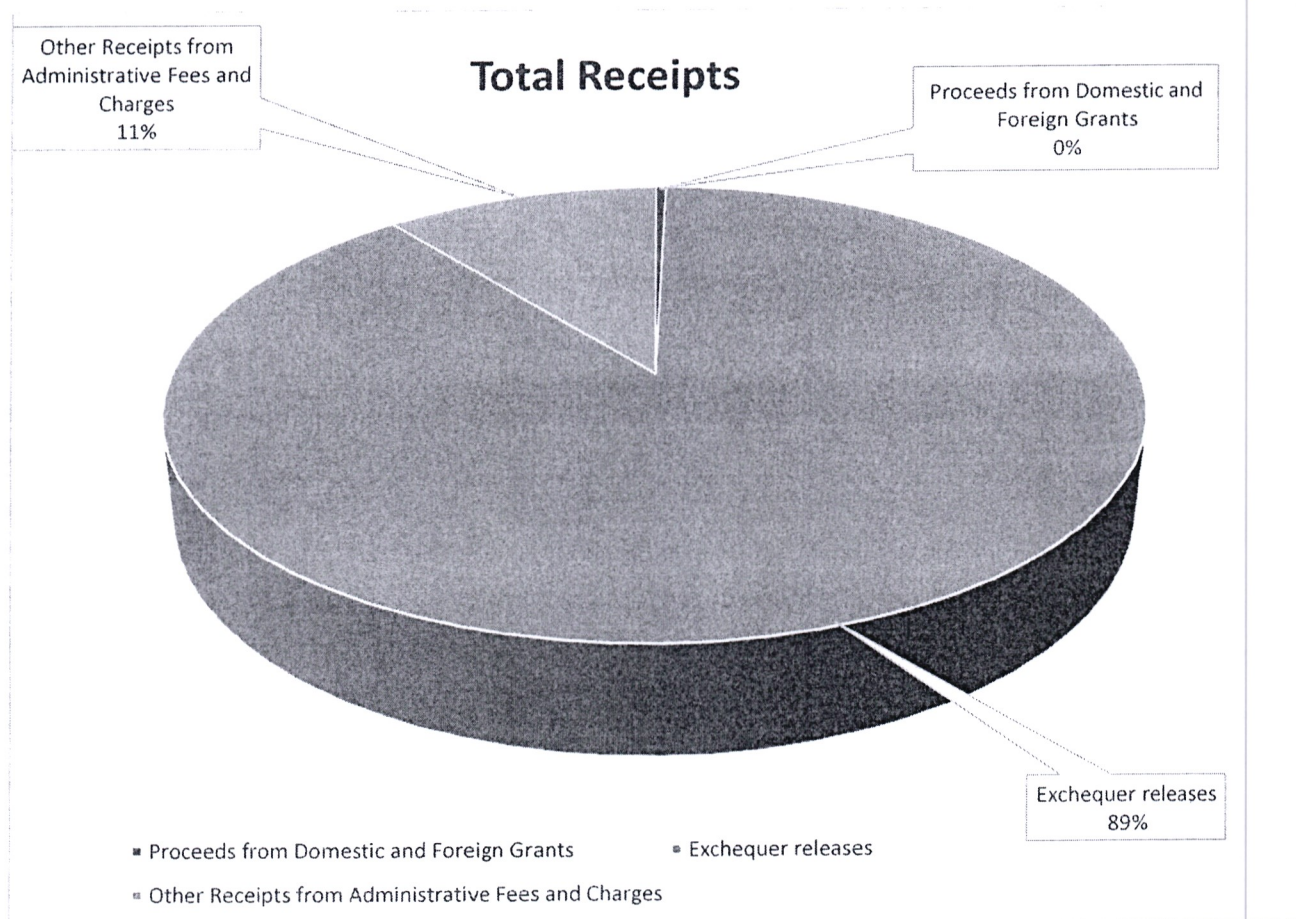
The State Department's receipts mainly comprise of exchequer releases from the National Treasury. Other receipt sources include external grants, various administrative fees and charges, capital receipts from sale of public assets and transfers from Semi-Autonomous Government Agencies (SAGAs). The total receipts for FY 2020/2021 stood at Kshs. 8,455,441,820 representing a 89% decrease from Kshs.3,983,429,584 for FY 2019/2020 due to reduction of activities as a result of Covid-19 pandemic.

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Total Receipts Breakdown

Financial Performance	Year to 30th June 2021	Year to 30th June 2020	Variance	Variance %
Proceeds from Foreign Grants	36,445,838	0	36,445,838	0%
Exchequer releases	8,455,441,820	4,223,335,847	4,232,105,974	100%
Other Receipts from Administrative Fees and Charges	1,019,202,421	3,983,429,584	-2,964,227,163	74%
Total Receipts	9,511,090,079	8,206,765,431	1,304,324,649	16%

The increase in total receipts is as a result of an increase in exchequer releases from the National Treasury due to increased budgetary allocation.



The diagram above depicts the share of major categories of receipts for the fiscal year ended 30th June 2021. The major source of funding for the State Department for Wildlife is exchequer releases that account for 89% of the total receipts.

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Payments

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

The total payments for financial year 2020/2021 stood at Kshs. 9,509,718,105 representing a 16% increase from Kshs. 8,205,577,660 for Financial Year 2019/2020.

Total Payment Breakdown

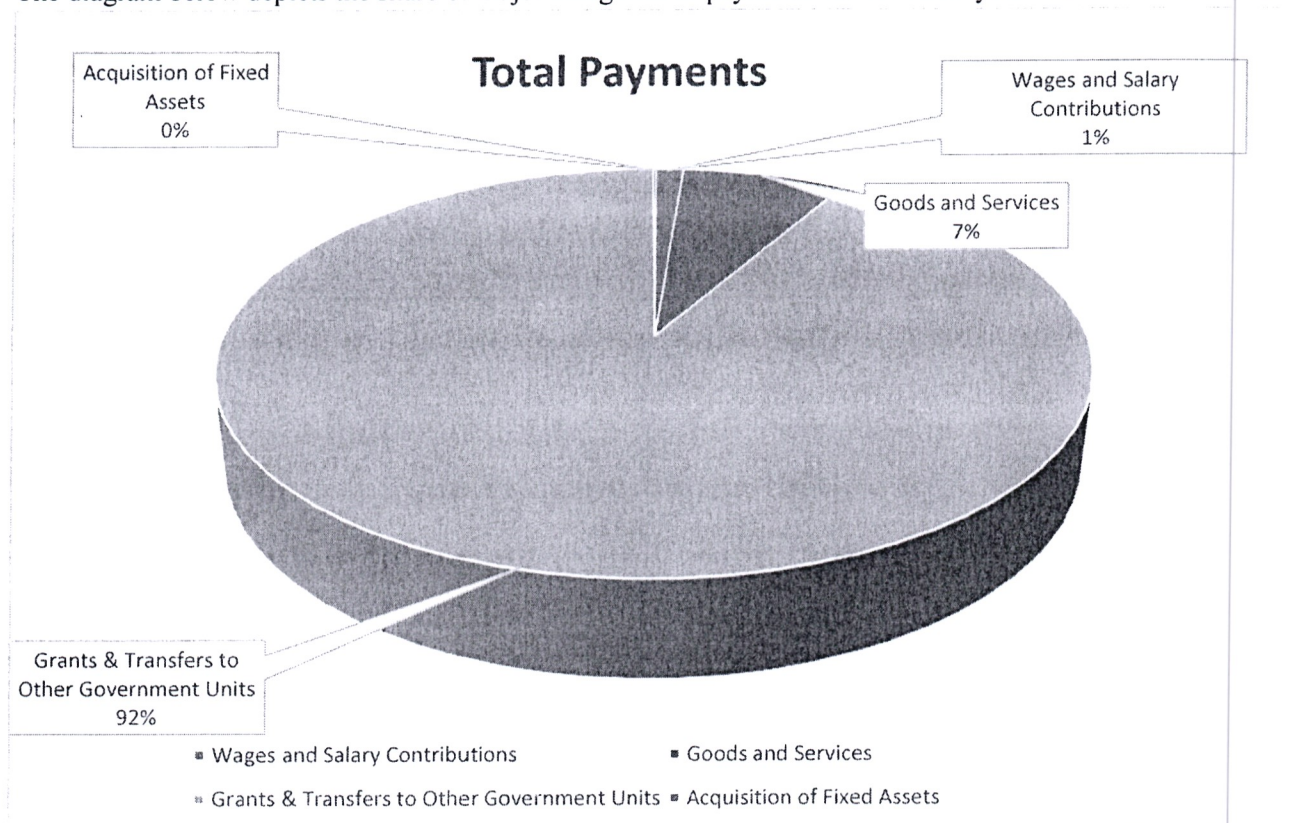
Payments	Year to 30th June 2021	Year to 30th June 2020	Variance	Variance %
Wages and Salary Contributions	115,220,952	99,187,853	16,033,098	16%
Goods and Services	681,721,895	719,472,493	-37,750,598	-5%
Grants & Transfers to Other Government Units	8,701,550,984	7,385,760,884	1,315,790,100	18%
Acquisition of Fixed Assets	11,224,275	1,156,429	10,067,846	871%
Total Payments	9,509,718,105	8,205,577,660	1,304,140,446	16%

Included in Grants & Transfers to Other Government Units is A.I.A of Kshs. 1,007,693,886 which was collected and spent by Kenya Wildlife Services and Kshs. 11,508,535 which was collected by Wildlife Clubs of Kenya

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

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The diagram below depicts the share of major categories of payments for the fiscal year ended 30th June 2021



Emerging Issues

- I. Rapid infrastructure development and other competing land uses that encroach into environmentally sensitive habitats and protected areas without corresponding biodiversity offsets and hence the need for economic valuation of our natural capital.
- II. Lack of a comprehensive framework for natural resources conservation and management between the National and County governments.
- III. The ban on the use, manufacture and importation of all plastic bags used for commercial and household packaging has contributed to sustainable conservation initiatives in addition to banning single use plastic bottles in protected areas.
- IV. Coastal blue carbon ecosystems – sea grasses, tidal marshes, and mangroves are critical for both sequestering and storing significant amounts of ‘blue’ carbon and hence contributing to mitigation of climate change. Despite their importance, coastal blue carbon ecosystems are some of the most threatened ecosystems therefore need a concerted effort in their sustainable utilization.
- V. The declaration of Tsavo area as a disease free zone has attracted commercial herders into the area who bring livestock for fattening leading to range degradation as well as increased poaching incidences.

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- VI. Increase in the number of non-human primates such as baboons, Sykes monkeys and vervet monkeys that are causing serious destruction to farms and crop raiding.
- VII. Covid-19 pandemic has led to the near collapse of the Tourism industry leaving parks, reserves, sanctuaries and conservancies exposed and stripping them of the vital source of funds for day to day management, operations and ensuring wildlife security.

Challenges

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

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3. STATEMENT OF PERFORMANCE AGAINST STATE DEPARTMENT PREDETERMINED OBJECTIVES

Introduction

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

Strategic Objectives

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

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

Progress on attainment of Strategic development objectives

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

MDA Program	Objective	Outcome	Indicator	Performance
Policy and Legal Framework	To improve Policy, legal and regulatory framework for wildlife sector	Improved governance in wildlife sector	No, of policies, laws and regulations	Wildlife management and conservation policy formulated.
Conservation and protection of tourism and wildlife resources	To maintain and improve habitat and ecosystem integrity	Identified ecosystems improved and their integrity maintained	No. of ecosystems mapped/reviewed	Adequate funding for the Kenya Wildlife service responsible for the conservation and

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		(vibrant ecosystems)		protection of wildlife resources.
Research and Training	To increase knowledge and information access to support evidence-based decision making.	Informed policy decisions	No. of policy interventions	Operationalization of the Wildlife Research Institute ongoing.
Collaboration/Partnerships	To strengthen partnerships and collaborations with stakeholders	Effective coordination, collaboration, and synergy	No. of MOUs/ Partnerships developed	The State Department is collaborating with the UNDP on Combating poaching and illegal wildlife Trade.
Organizational capacity	To enhance capacity of the State Department and its Agencies for quality service delivery	Efficient and effective service delivery	Number of officers trained/recruited	Various position has been advertised by the Public Service Commission for the State Department.

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

2. Environmental performance

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

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

3. Market place practices-

a) Responsible competition practice.

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

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

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

4. Community Engagements-

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

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5. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for Wildlife is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Wildlife accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Wildlife's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the State Department for Wildlife further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The State Department for Wildlife's financial statements were approved and signed by the Accounting Officer on 20/12/21 2021.



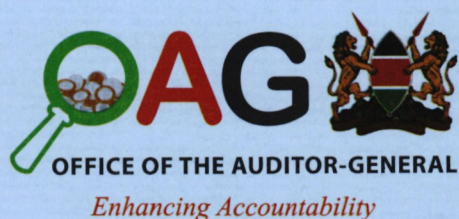
Principal Secretary
Prof. Fred H.K Segor, CBS



Deputy Accountant General
Benson M. Kinyua
ICPAK Member Number: 7782

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WILDLIFE FOR THE YEAR ENDED 30 JUNE, 2021

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 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 control, risk management and 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 State Department for Wildlife set out on pages 26 to 53, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined, together with a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 the State Department of Wildlife as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Purchase of Certified Seeds.

As disclosed in Note 7 to the financial statements for the year ended 30 June, 2021 reflects acquisition of assets totalling Kshs.11,224,275. Out of these, an amount totalling Kshs.10,000,000 reflects purchase of certified seeds. These funds were transferred to Kenya Wildlife Services for purchase of certified seeds, however, Kenya Wildlife Services did not provide returns showing how the funds were utilised.

Consequently, the validity and completeness of the expenditure of Kshs.10,000,000 for purchase of tree seedlings for the year ended 30 June, 2021 could not be confirmed.

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

1.0 Unverifiable Assets

As previously reported, Annex 1 to the financial statements reflects a fixed assets balance of Kshs. 35,583,579 with an amount of overhaul of vehicles and other transport equipment of Kshs.1,514,005. However, the balance of motor vehicles differs with the amount of Kshs.107,904,964 reflected in the fixed assets register schedule. In addition, the schedule

of fixed assets includes a list of seventeen (17) motor vehicles inherited from the defunct Ministry of Regional Development and Ministry of Environment and Natural Resources. However, the State Department did not have logbooks for twelve (12) vehicles, while logbooks for the other five (5) vehicles are in the names of other entities and had not been transferred to the State Department's name.

As a result, it was not possible to confirm the value of assets owned by the State Department.

2.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.9,755,015,954 and Kshs.9,511,090,079 respectively resulting to an under-funding of Kshs.243,925,875 or 3% of the budget. Similarly, the State Department spent Kshs.9,509,718,105 against an approved budget of Kshs.9,755,015,954 resulting to an under-expenditure of Kshs.245,297,848 or 3% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the stakeholders.

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 matter 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

Non-Adherence to a Third Rule of Basic Pay

As disclosed in Note 4 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employee balance of Kshs.115,220,952. Included in this amount, is basic salaries to permanent employees of amounting to Kshs.73,609,568. However, out of the sample review of the payroll for the year ended 30 June, 2021 revealed that net pay for eleven (11) employees was less than a third of their corresponding basic pay. This is contrary to Section 19 (3) of the Employment Act, 2007 which provides that 'without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection one, may be made by an employer from the wages of his employee at any one time, shall not exceed two-thirds of such wages.'

Consequently, Management is in breach of the Law.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of ICT Policy and Risk Management Policy

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

Further, the State Department did not have a risk management policy, Contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015. Failure to develop a risk policy means that the State Department did not have a framework for management of risk and hence it was not possible to identify, assess and control risk.

As a result, it has not been possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable risk exposures as well as determining the data integrity.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the State Department'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 State Department's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to 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 State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2021

STATE DEPARTMENT FOR WILDLIFE
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7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Proceeds from Foreign Grants	1	36,445,838	-
Exchequer Releases	2	8,455,441,820	4,223,335,847
Other Receipts	3	1,019,202,421	3,983,429,584
TOTAL RECEIPTS		9,511,090,079	8,206,765,431
PAYMENTS			
Compensation of Employees	4	115,220,952	99,187,853
Use of goods and services	5	681,721,895	719,472,493
Transfers to Other Government Units	6	8,701,550,984	7,385,760,884
Acquisition of Assets	7	11,224,275	1,156,429
TOTAL PAYMENTS		9,509,718,105	8,205,577,660
SURPLUS/(DEFICIT)		1,371,974	1,187,771

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/6/21 2021 and signed by:



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



Deputy Accountant General
Benson M. Kinyua
ICPAK Member Number: 7782


STATE DEPARTMENT FOR WILDLIFE
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8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,323,964	2,014,223
Total Cash and Cash Equivalents		2,323,964	2,014,223
Accounts Receivables – Salary Advances	9	97,543	30,000
TOTAL FINANCIAL ASSETS		2,421,507	2,044,223
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Contractors Retention Monies	10	512,305	669,146
NET FINANCIAL ASSETS		1,909,202	1,375,077
REPRESENTED BY			
Fund balance b/fwd	11	1,375,077	2,601,104
Prior year adjustments	12	(837,850)	(2,413,798)
Surplus / Deficit for the year		1,371,974	1,187,771
NET FINANCIAL POSITION		1,909,202	1,375,077

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20/2/21 2021 and signed by:


 Principal Secretary
 Prof. Fred H.K Segor, CBS


 Deputy Accountant General
 Benson M. Kinyua
 ICPAK Member Number: 7782

STATE DEPARTMENT FOR WILDLIFE
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9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Foreign Grants – Direct Payments	1	36,445,838	0
Exchequer Releases	2	8,455,441,820	4,223,335,847
Other Receipts	3	1,019,202,421	3,983,429,584
		9,511,090,079	8,206,765,431
Payments for operating expenses			
Compensation of Employees	4	115,220,952	99,187,853
Use of goods and services	5	681,721,895	719,472,493
Transfers to Other Government Units	6	8,701,550,984	7,385,760,884
		9,498,493,830	8,204,421,230
Adjusted for:			
Changes in receivables	13	-67,543	1,142,780
Changes in payables	14	-156,841	-510,419
Adjustments during the year	12	-837,850	-2,413,798
Net cashflow from operating activities		11,534,016	562,763
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	-11,224,275	-1,156,429
Net cash flows from Investing Activities		-11,224,275	-1,156,429
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
		309,741	-593,666
Cash and cash equivalent at BEGINNING of the year		2,014,223	2,607,889
Cash and cash equivalent at END of the year		2,323,964	2,014,223

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21/06/2021 2021 and signed by:



Principal Secretary
Prof. Fred H.K Segor, CBS



Deputy Accountant General
Benson M. Kinyua
ICPAK Member Number: 7782

Reports and Financial Statements
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10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Foreign Grants	205,810,000	0	205,810,000	36,445,838	169,364,162	18%
Exchequer releases	7,283,458,304	1,200,747,650	8,484,205,954	8,455,441,820	28,764,134	100%
Other Receipts	(1,244,000,000)	2,309,000,000	1,065,000,000	1,019,202,421	45,797,579	96%
TOTAL RECEIPTS	6,245,268,304	3,509,747,650	9,755,015,954	9,511,090,079	243,925,875	97%
PAYMENTS						
Compensation of Employees	47,973,258	68,000,000	115,973,258	115,220,952	752,306	99%
Use of goods and services	570,650,403	112,529,779	683,180,181	681,721,895	1,458,286	100%
Transfers to Other Government Units	5,621,115,396	3,323,500,000	8,944,615,396	8,701,550,984	243,064,412	97%
Acquisition of Assets	5,529,247	5,717,872	11,247,119	11,224,275	22,844	100%
TOTAL PAYMENTS	6,245,268,304	3,509,747,651	9,755,015,954	9,509,718,105	245,297,849	97%

The underutilisation of Kshs. 169,364,162 was occasioned by non-receipt of foreign grants to KWS in respect of conservation of biodiversity in northern Kenya project and Kenya wildlife conservation project of kshs. 155,000,000, and kshs. 14,364,162 in respect of IWT project under the state department which delayed kicking off due to Covid 19 effects

The entity financial statements were approved on 27/6/21 2021 and signed by:



Principal Secretary
Prof. Fred H. K Segor, CBS




Deputy Accountant General
Benson M. Kinyua
ICPAK Member Number: 7782


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11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	6,839,208,304	1,200,747,650	8,039,955,954	8,039,094,490	861,464	100%
Other Receipts	(1,244,000,000)	2,309,000,000	1,065,000,000	1,019,202,421	45,797,579	96%
TOTAL RECEIPTS	5,595,208,304	3,509,747,650	9,104,955,954	9,058,296,911	46,659,043	99%
PAYMENTS						
Compensation of Employees	47,973,258	68,000,000	115,973,258	115,220,952	752,306	99%
Use of goods and services	570,650,403	112,529,779	683,180,181	681,721,895	1,458,286	100%
Transfers to Other Government Units	4,971,055,396	3,323,500,000	8,294,555,396	8,248,757,816	45,797,580	99%
Acquisition of Assets	5,529,247	5,717,872	11,247,119	11,224,275	22,844	100%
TOTAL PAYMENTS	5,595,208,304	3,509,747,651	9,104,955,954	9,056,924,937	48,031,017	99%

The entity financial statements were approved on 20/6/21 2021 and signed by:


Principal Secretary
Prof. Fred H. K Segor, CBS



Deputy Accountant General
Benson M. Kinyua
ICPAK Member Number: 7782

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Proceeds from Foreign Grants	205,810,000	0	205,810,000	36,445,838	169,364,162	18%
Exchequer releases	444,250,000	0	444,250,000	416,347,330	27,902,670	94%
TOTAL RECEIPTS	650,060,000	0	650,060,000	452,793,168	197,266,832	
PAYMENTS						
Transfers to Other Government Units	650,060,000	0	650,060,000	452,793,168	197,266,832	70%
TOTAL PAYMENTS	650,060,000	0	650,060,000	452,793,168	197,266,832	70%

The underutilisation of proceeds from foreign grants of Kshs. 169,364,162 was occasioned by non-receipt of foreign grants to KWS in respect of conservation of biodiversity in northern Kenya project and Kenya wildlife conservation project of kshs. 155,000,000, and kshs. 14,364,162 in respect of IWT project under the state department which delayed kicking off due to Covid 19 effects.

The underutilization of transfers to other government units was occasioned by non-receipt of foreign grants for projects under KWS, non-receipt of Exchequer, and delay in implementing of IWT project due to covid 19 effects.

The entity financial statements were approved on 20/06/2021 2021 and signed by:



Principal Secretary
Prof. Fred H.K Segor, CBS



Deputy Accountant General
Benson M. Kinyua
ICPAK Member Number: 7782

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020- 2021		2020-2021		2021
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1- Wildlife Conservation and Management	0	0	9,755,015,954	9,509,718,105	245,297,848
Sub-programme 1 – Wildlife Security, Conservation and Management	0	0	9,519,329,039	9,275,747,531	243,581,508
Sub-programme 2 – Wildlife Research and Training	0	0	33,750,000	33,750,000	0
Sub-programme 3 - Administrative services	0	0	201,936,915	200,220,575	1,716,340
Total	0	0	9,755,015,954	9,509,718,105	245,297,848

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14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

i) Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

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

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

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

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During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iv) Other receipts

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

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Repayment of Borrowing (Principal Amount)

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

v) Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes

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such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

a) Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021 this amounted to Kshs 512,305 compared to Kshs Nil in prior period as indicated on note 10 There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off- balance' items to provide a sense of the overall net cash

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position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Related Party Transactions

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

15. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognized because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

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Some of contingent liabilities may arise from litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Wildlife 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

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15. NOTES TO THE FINANCIAL STATEMENTS

1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2020-2021	2019-2020
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
UNDP		Direct Payments		36,445,838	0
Grants Received from Multilateral Donors (International Organisations)					
(UNFPA)				0	0
Total				36,445,838	0

The State Department for Wildlife is operating UNDP Programme (Combating Illegal Wildlife Trade) The amount shown was directly paid to the Suppliers by UNDP

2 Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	3,012,136,403	41,204,501
Total Exchequer Releases for quarter 2	405,951,914	1,637,432,903
Total Exchequer Releases for quarter 3	849,294,651	479,954,888
Total Exchequer Releases for quarter 4	4,188,058,852	2,064,743,555
Total	8,455,441,820	4,223,335,847

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3 Other Receipts

Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA by:		
Kenya Wildlife Service	1,019,202,421	3,983,429,584
Wildlife Clubs of Kenya	11,508,535	
Total	1,019,202,421	3,983,429,584

Other receipts not classified elsewhere relate to receipt of Administrative fees and charges during the year. The Collected Appropriation in Aid (A.I.A) amounting Kshs.1,019,202,421 was utilized at Kenya Wildlife Service and Wildlife Clubs of Kenya.

4 Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	73,609,568	68,893,745
Basic wages of temporary employees	900,000	242,900
Personal allowances paid as part of salary	40,711,384	30,051,208
Total	115,220,952	99,187,853

There was an increase in compensation of employees because of employment, promotions and upgrading of employees in the current year.

5 Use of Goods and Services

	2020-2021	2019-2020
	Kshs	Kshs
Communication, supplies and services	1,543,918	1,789,908
Domestic travel and subsistence	5,818,345	13,978,789
Foreign travel and subsistence	961,094	4,870,067
Printing, advertising and information supplies & services	165,984	1,072,380
Rentals of produced assets	56,475,100	54,679,515
Training expenses	2,164,256	4,226,316
Hospitality supplies and services	2,543,845	3,949,977
Specialized materials and services	1,709,325	1,451,439
Office and general supplies and services	1,212,925	1,419,710
Fuel Oil and Lubricants	5,154,359	5,494,500
Other operating expenses	602,070,870	624,281,475
Routine maintenance – vehicles and other transport equipment	1,658,573	1,956,989

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Routine maintenance – other assets	243,300	301,429
Total	681,721,895	719,472,493

6 Transfers to other Government Entities

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100,2630200,2640400,2640500, 2649900,2820100, 2820200,2820300		
See attached list		
Current grants to government agencies and other level of government -2630100	8,248,757,816	6,892,260,884
Capital grants to government agencies and other level of government- 2630200	452,793,168	493,500,000
TOTAL	8,701,550,984	7,385,760,884

6 b: Transfers to self – reporting entities in the year

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

Description	Recurrent	Development	2020/2021	2019-2020
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs				
Kenya Wildlife Service	7,200,555,395	412,417,330	7,612,972,725	3,353,331,300
Wildlife Clubs of Kenya	29,000,000	3,750,000	32,750,000	49,000,000
Transfers to Projects- GoK counterpart funding				
Project – Combating Poaching & Illegal Wildlife Trafficking int, Approach (IWT)	0	0	0	0
TOTAL	7,229,555,395	416,167,330	7,645,722,725	3,402,331,300

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

The difference between the amount reported in the financial statements and the amount confirmed of Kshs. 1,055,828,259 comprises of:

- *AIA collected and spent Kenya Wildlife Service and Wildlife clubs of Kenya of Kshs. 1,007,693,886 and 11,508,535 respectively and*
- *Payments done using the Direct payment modalities by UNDP of Kshs. 36,445,838 and payments made by the State Department of Wildlife to State Department of Broadcasting and Telecommunication of Kshs.180,000.*

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7 Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Overhaul of Vehicles and Other Transport Equipment	227,995	228,609
Purchase of Household Furniture and Institutional Equipment	206,400	131,450
Purchase of Office Furniture and General Equipment	701,690	796,370
Purchase of Specialized Plant, Equipment and Machinery	88,190	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,000,000	0
Sub-total	11,224,275	1,156,429
Financial Assets	0	0
Sub-total	0	0
Total	11,224,275	1,156,429

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

The figure of Kshs 10 million for purchase of Certified seeds was expensed as an AIE issued to Kenya wildlife Service

8: Bank Accounts

Name of Bank, Account No.	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2020-2021	2019-2020
				Kshs	Kshs
<i>State Department for Wildlife, A/c No 1000395559</i>	Kshs	Recurrent	0	1,811,658	2,014,223
<i>State Department for Wildlife, A/c No 1000395648</i>	Kshs	Development	0	0	0
<i>State Department for Wildlife, A/c No 1000395702</i>	Kshs	Deposit	0	512,305	0
Total				2,323,964	2,014,223

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9: Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	0	0
Salary advances	97,543	30,000
Total	97,543	30,000

Below is the detailed listing of outstanding salary advances:

<i>Name of Officer or Institution</i>	<i>Date Advance Taken</i>	<i>Amount Taken</i>	<i>Amount Recovered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Florence Gesimba Bosibori</i>	30/09/2020	62,040	46,530	15,510
<i>Isaiah Muhanji Shabaya</i>	30/09/2020	294,420	245,350	49,070
<i>Erustus Mutembei Kanga</i>	31/08/2020	395,600	362,637	32,963
Total		752,060	654,517	97,543

10. Accounts Payable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Contractors Retention Monies	512,305	67,798
Third party payments	0	601,348
Total	512,305	669,146

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11. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	2,014,223	2,606,407
Cash in hand	0	1,482
Salary advance	30,000	0
Accounts Receivables – outstanding Imprests & clearance accounts	-67,698	1,172,780
Accounts Payables/Third party payments	-601,348	-1,179,564
Total	1,375,077	2,601,104

12. Prior Year Adjustments

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f FY 2019/2020 Kshs
Bank account Balances	0	-2,146,833	2,546,487
Cash in hand	0	0	0
Accounts Payables	0	1,308,983	132,690
Receivables	0	0	0
Others (<i>Exchequer Provisions</i>)	0	0	0
	0	(837,850)	-2,413,797

The prior adjustments relate to Bank Balances that swept back to exchequer at the beginning of the year, of Kshs. 2,146,833 from the recurrent bank account.

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13. (Increase)/ Decrease in Receivable

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	30,000	1172,780,
Receivables as at 30 th June (b)	97,543	30,000
Increase)/ Decrease in Receivables (c=(b-a))	-67,543	-1,142,780

14. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July	669,146	1,179,565
Payables as at 30 th June	512,305	669,146
Increase/ (Decrease) in payables	-156,841	-510,419

15. Related Party Disclosures

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

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

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

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation	0	0
<u>Transfers to related parties</u>		
Transfers to other MDAs	0	0
Transfers to SCs and SAGAs	7,645,722,725	3,402,331,300
Total Transfers to related parties	7,645,722,725	3,402,331,300
<u>Transfers from related parties</u>		

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Transfers from the Exchequer	8,455,441,820	4,223,335,847
Total Transfers from related parties	8,455,441,820	4,223,335,847

16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<ul style="list-style-type: none"> • Paragraph 818 	<p>Unverifiable Value of Assets Ministry of Environment and Natural Resources to have two separate entities (State Department for Environment and State Department for Natural Resources) the vesting of the assets to the two entities was not done. In the circumstances, it was not possible to confirm the value of the assets relating to the State Department.</p>	<p>It is true that handing over, taking over of assets and liabilities was not properly done .The asset register has been compiled and the value of assets included based on the cost of acquisition since the records are available from the stores S3 cards. However, tagging and valuation of equipment and furniture both procured by the state department and that inherited from the previous Ministry has not been done.</p>	<p>George O. Madanji, Head Supplies chain management</p>	<p>Not Resolved</p>	<p>FY 2021/2022</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1573	<p>Transfer to Wildlife Clubs of Kenya (WCK) Included in transfers to other Government agencies to Kshs. 7,385,760,884.00 is an amount of Kshs.49,000,000.00 transferred to Wildlife Clubs of Kenya during the year under review. However, the Wildlife Clubs of Kenya did not present their</p>	<p>It is true that among the transfers to other government agencies is an amount of Ksh.49,000,000 transferred to the wildlife clubs of Kenya. It is also true that WCK is listed among the state corporations, Semi-Autonomous Government Agencies and</p>	Accounting officer	Not Resolved	FY 2021/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>financial statements for audit. Further, although the Wildlife Clubs of Kenya is listed among State Corporations, Semi-Autonomous Government Agencies and Public Funds under the State Department, as shown under Annex 3 to the financial statements, information available shows that Wildlife Clubs of Kenya is a Charitable, non-Governmental Organization founded in 1968. As such, no justification has been given for</p>	<p>public funds under The State Department. However, WCK is a youth-focused programme founded in 1968 with the backing of the then Ministry of Environment and Natural Resources among other organizations and has served as a model for conservation education work in Kenya over the last 50 years. The Government has been collaborating with the Wildlife Clubs of Kenya since formation</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	transfers of public funds to the organization	through the ministry responsible for matters of Wildlife. Available records indicate that since the 1970's, WCK has been receiving annual government funding/ contribution through the Ministry responsible for matters of wildlife. As per Executive Order No. 1 of 2018 June (Revised) that organize the operations of Government as per Article 132 (3) of the Constitution, as read with Article			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>135, one of the functions of the State Department for Wildlife is collaboration with Wildlife Clubs of Kenya. A letter Ref. No SDW/4/21 VOL.III (23) dated 13th May 2020 was written to the Director Wildlife Clubs of Kenya, directing the institution to comply with the legal requirement by forwarding their financial reports to the Auditor General for Auditing. The National Coordinator/CEO of Wildlife Clubs of Kenya made an undertaking in</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		regard to submission of Financial Report for audit to the Auditor general			
1576	<p>Failure to Appoint an Audit Committee</p> <p>Contrary to Regulation 174 (1) of the Public Finance Management (National Government) Regulations, 2015, the State Department operated without an Audit Committee during the year under review. The duties and responsibilities of the Audit Committee were not undertaken and therefore, the entity</p>	The Audit committee has been appointed		Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	operated without the required oversight and guidance especially on matters relating to recommendations made by internal Audit.				
1577	Lack of a Risk Management Policy Contrary to Regulations 165 (1) of the Public finance Management (National Government) Regulations, 2015, the State Department did not have a Risk Management Policy. Failure to develop a risk policy means that	It is true we did not have the risk management policy in place by the time of the audit review. The state department did take advice and appointed a risk management framework taskforce on 23rd March, 2021 which is in the process of formulating the policy.	John K. Chelimo Secretary Administration	Not Resolved	FY 2021/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	the State Department did not have a framework for management of risk and hence it was not possible to identify, assess and control risk. As a result, it was not possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable risk exposures.				
1578	Lack of an ICT Policy The State Department had not prepared and implemented an ICT Policy as a commitment to the process of implementing digital technology.	It is true that the State Department did not have a comprehensive ICT policy however, the draft policy has been developed, circulated through the Ministry's	Silas N. Wachira, Head of ICT	Not Resolved	FY 2021/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	An ICT policy would give guidance on how to ensure confidentiality, integrity and availability of the entity's data.	website for comments and is awaiting the approval of the Cabinet Secretary			



Principal Secretary
 Prof. Fred H.K Segor, CBS



Deputy Accountant General
 Benson M. Kinyua
 ICPAK Member Number: 7782

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ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f 2019/2020 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost e/f 2020/2021 (Kshs)
Refurbishment of Buildings	7,173,124	0	0	0	7,173,124
Overhaul of Vehicles and Other Transport Equipment	1,286,010	227,995	0	0	1,514,005
Purchase of Household Furniture and Institutional Equipment	1,716,150	206,400	0	0	1,922,550
Purchase of Office Furniture and General Equipment	13,684,020	701,690	0	0	14,385,710
Purchase of Specialised Plant, Equipment and Machinery	500,000	88,190	0	0	588,190
Purchase of certified seeds, breeding stock and live animals	0	10,000,000	0	0	10,000,000
Total	24,359,304	11,224,275	0	0	35,583,579

ANNEX 2 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR WILDLIFE

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
I	Combating Poaching & Illegal Wildlife Trafficking int, Approach (IWT)	The project aims to support and enhance the country's capacity to address issues of poaching and illegal wildlife trafficking in two projects areas: the Maasai Mara and	Prof. Fred H.K. Segor, CBS	NO

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		Tsavo ecosystems, via a highly coordinated approach within and between wildlife management and law enforcement authorities, as well as wildlife conservancies established by local communities.		

Project – Combating Poaching & Illegal Wildlife Trafficking int, Approach (IWT)

ANNEX 3 - LIST OF SAGAs AND OTHER ENTITIES UNDER THE STATE DEPARTMENT FOR WILDLIFE

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Kenya Wildlife Service	Under Section 7 of the Act the Kenya Wildlife service is mandated among others, to conserve and manage national parks, wildlife conservation areas, and sanctuaries under its jurisdiction and to provide security for wildlife and visitors in national parks, wildlife conservation areas and sanctuaries	Brig. (Rtd) John M. Waweru, EBS	7,612,972,725	Yes
2	Wildlife Clubs of Kenya	Wildlife Clubs of Kenya (WCK) is a charitable, Non-Governmental Organisation formed in	Dr. Margaret Otieno	32,750,000	Yes

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		1968. It is a youth conservation education organisation supported by the Government of Kenya through the Ministry of Tourism and Wildlife. WCK plays a significant role in conservation education, tourism training and domestic tourism			
	TOTAL			7,645,722,725	

ANNEX 4- REPORTS GENERATED FROM IFMIS

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

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

Appendix 1 (i) Confirmation of Grants – Wildlife Clubs of Kenya
(ii) Confirmation of Grants – Kenya Wildlife Service

Appendix 2 Certificate of Balances

Appendix 3 (i) Board of Survey Report – Recurrent
(ii) Board of Survey Report – Development
(iii) Board of Survey Report – Deposit

Appendix 4 (i) Cash Book Balance – Deposit

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- (ii) Cash Book Balance – Recurrent
- (ii) Cash Book Balance – Development

ANNEX 4 (i)



Trial Balance Comparison Report

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1320202 Capital Grants from International Organizations	0.00	36,445,838.00	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	36,445,838.00	0.00	0.00
1320000 Grants from International Organisations	0.00	36,445,838.00	0.00	0.00
1420299 Other Receipts from Administrative Fees and Charges	0.00	1,019,202,421.00	0.00	3,983,429,584.00
1420200 Administrative Fees and Charges	0.00	1,019,202,421.00	0.00	3,983,429,584.00
1420000 Sales of Goods and Services	0.00	1,019,202,421.00	0.00	3,983,429,584.00
2110101 Basic Salaries - Civil Service	73,609,567.80	0.00	68,893,745.30	0.00
2110100 Basic Salaries - Permanent Employees	73,609,567.80	0.00	68,893,745.30	0.00
2110201 Contractual Employees	900,000.00	0.00	242,900.00	0.00
2110202 Casual Labour - Others	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	900,000.00	0.00	242,900.00	0.00
2110301 House Allowance	25,321,016.30	0.00	20,660,756.15	0.00
2110309 Special Duty Allowance	349,656.85	0.00	332,440.70	0.00
2110313 Entertainment Allowance	1,289,971.00	0.00	1,229,066.65	0.00
2110314 Transport Allowance	11,220,286.05	0.00	5,420,789.30	0.00
2110315 Extreneous Allowance	1,740,966.40	0.00	1,634,675.20	0.00
2110317 Domestic Servant Allowance	294,600.00	0.00	282,480.00	0.00
2110320 Leave Allowance	494,887.25	0.00	491,000.00	0.00
2110300 Personal Allowances paid as part of Salary	40,711,383.85	0.00	30,051,208.00	0.00
2110000 Wages and Salary Contributions	115,220,951.65	0.00	99,187,853.30	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,035,204.05	0.00	1,671,002.40	0.00
2210202 Internet Connections	508,713.90	0.00	113,905.10	0.00
2210203 Courier & Postal Services	0.00	0.00	5,000.00	0.00
2210200 Communication, Supplies and Services	1,543,917.95	0.00	1,789,907.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,956,805.20	0.00	4,360,748.45	0.00
2210302 Accommodation - Domestic Travel	2,156,760.00	0.00	5,412,721.45	0.00
2210303 Daily Subsistence Allowance	1,667,280.00	0.00	4,105,012.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	37,500.00	0.00	100,307.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	5,818,345.20	0.00	13,978,788.90	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	162,550.00	0.00	785,723.60	0.00
2210402 Accommodation	387,694.00	0.00	2,015,545.65	0.00
2210403 Daily Subsistence Allowance	365,350.00	0.00	1,845,197.50	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	45,500.00	0.00	223,600.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	961,094.00	0.00	4,870,066.75	0.00
2210502 Publishing & Printing Services	52,833.75	0.00	325,404.30	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	70,150.00	0.00	405,541.50	0.00
2210504 Advertising, Awareness and Publicity Campaigns	25,500.00	0.00	186,944.00	0.00
2210505 Trade Shows and Exhibitions	17,500.00	0.00	154,490.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	165,983.75	0.00	1,072,379.80	0.00
2210603 Rents and Rates - Non-Residential	55,975,125.60	0.00	53,187,414.60	0.00
2210604 Hire of Transport, Equipment	499,974.80	0.00	1,492,100.00	0.00
2210600 Rentals of Produced Assets	56,475,100.40	0.00	54,679,514.60	0.00
2210701 Travel Allowance	485,700.00	0.00	727,850.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	73,600.00	0.00	101,400.00	0.00
2210703 Production and Printing of Training Materials	82,766.25	0.00	451,914.20	0.00
2210704 Hire of Training Facilities and Equipment	13,000.00	0.00	0.00	0.00
2210705 Field Training Attachments	61,800.00	0.00	43,600.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210706 Book Allowance	58,000.00	0.00	0.00	0.00
2210707 Project Allowance	60,000.00	0.00	187,400.00	0.00
2210708 Trainer Allowance	28,700.00	0.00	35,952.00	0.00
2210710 Accommodation Allowance	425,000.00	0.00	810,700.00	0.00
2210711 Tuition Fees Allowance	689,990.00	0.00	1,573,200.00	0.00
2210712 Trainee Allowance	182,700.00	0.00	294,300.00	0.00
2210714 Gender Mainstreaming	3,000.00	0.00	0.00	0.00
2210700 Training Expenses	2,164,256.25	0.00	4,226,316.20	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,045,195.00	0.00	1,379,078.00	0.00
2210802 Boards, Committees, Conferences and Seminars	1,460,700.00	0.00	2,447,903.25	0.00
2210805 National Celebrations	33,000.00	0.00	110,996.00	0.00
2210809 Board Allowance	4,950.00	0.00	12,000.00	0.00
2210800 Hospitality Supplies and Servi	2,543,845.00	0.00	3,949,977.25	0.00
2210904 Motor Vehicle Insurance	0.00	0.00	0.00	0.00
2210900 Insurance Costs	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	699,455.00	0.00	671,999.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,009,870.00	0.00	779,440.00	0.00
2211000 Specialised Materials and Supp	1,709,325.00	0.00	1,451,439.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	808,075.00	0.00	833,006.30	0.00
2211102 Supplies and Accessories for Computers and Printers	171,850.00	0.00	268,103.75	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	233,000.00	0.00	318,600.00	0.00
2211100 Office and General Supplies and Services	1,212,925.00	0.00	1,419,710.05	0.00
2211201 Refined Fuels and Lubricants for Transport	5,154,359.30	0.00	5,494,500.00	0.00
2211200 Fuel Oil and Lubricants	5,154,359.30	0.00	5,494,500.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	499,400.00	0.00	165,350.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	537,082,209.00	0.00	580,197,640.25	0.00
2211310 Contracted Professional Services	4,905,894.35	0.00	2,924,245.00	0.00
2211320 Temporary Committee Expenses	59,408,166.30	0.00	40,818,889.65	0.00
2211322 Binding of Records	175,200.00	0.00	175,350.00	0.00
2211300 Other Operating Expenses	602,070,869.65	0.00	624,281,474.90	0.00
2210000 Goods and Services	679,820,021.50	0.00	717,214,074.95	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,658,573.10	0.00	1,956,988.70	0.00
2220100 Routine Maintenance - Vehicles	1,658,573.10	0.00	1,956,988.70	0.00
2220202 Maintenance of Office Furniture and Equipment	123,800.00	0.00	204,749.30	0.00
2220212 Maintenance of Communications Equipment	119,500.00	0.00	96,680.00	0.00
2220200 Routine Maintenance - Other Assets	243,300.00	0.00	301,429.30	0.00
2220000 Routine Maintenance	1,901,873.10	0.00	2,258,418.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	8,248,757,816.00	0.00	6,892,260,884.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	8,248,757,816.00	0.00	6,892,260,884.00	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	452,793,168.00	0.00	493,500,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	452,793,168.00	0.00	493,500,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	8,701,550,984.00	0.00	7,385,760,884.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110801 Overhaul of Vehicles	227,994.90	0.00	228,609.30	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	227,994.90	0.00	228,609.30	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	24,700.00	0.00	64,455.05	0.00
3110902 Purchase of Household and Institutional Appliances	181,700.00	0.00	66,994.95	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	206,400.00	0.00	131,450.00	0.00
3111001 Purchase of Office Furniture and Fittings	483,280.00	0.00	531,070.10	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111008 Purchase of Printing Equipment	120,710.00	0.00	163,800.00	0.00
3111009 Purchase of other Office Equipment	97,700.00	0.00	101,500.00	0.00
3111000 Purchase of Office Furniture and General Equipment	701,690.00	0.00	796,370.10	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	88,190.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	88,190.00	0.00	0.00	0.00
3111305 Purchase of tree seeds and seedlings	10,000,000.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	10,000,000.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	11,224,274.90	0.00	1,156,429.40	0.00
6530101 Ministry HQ Recurrent Bank A/C	606,299.25	0.00	1,717,420.50	0.00
6530100 Recurrent Bank Accounts	606,299.25	0.00	1,717,420.50	0.00
6530000 Recurrent Bank Accounts	606,299.25	0.00	1,717,420.50	0.00
6540101 Ministry HQ Development Bank A	0.20	0.00	0.00	0.00
6540100 Development Bank Accounts	0.20	0.00	0.00	0.00
6540000 Development Bank Accounts	0.20	0.00	0.00	0.00
6550101 Ministry HQ Deposit Bank A/C	512,305.40	0.00	0.00	0.00
6550100 Deposit Bank Accounts	512,305.40	0.00	0.00	0.00
6550000 Deposit Bank Account	512,305.40	0.00	0.00	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580102 Cash at Hand - imprest	0.00	0.00	86,200.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	86,200.00	0.00
6580000 Cash in Hand	0.00	0.00	86,200.00	0.00
6710103 Salary advance	97,543.00	0.00	30,000.00	0.00
6710100 Debtors & Advances - Employees	97,543.00	0.00	30,000.00	0.00
6710000 Domestic Debtors & Advances	97,543.00	0.00	30,000.00	0.00
6720101 Advances - Govt. Organisations	0.00	0.00	0.00	0.00
6720100 Debtors & Advances - Governmen	0.00	0.00	0.00	0.00
6720000 Debtors & Advances - Govt Owne	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	117,909.00
7310100 General Deposits Items	0.00	0.00	0.00	117,909.00
7310000 Deposits	0.00	0.00	0.00	117,909.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	18,100.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	181,197.55
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	6,715.30
7320125 Emergency Response Fund	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	30,997.20
7320100 Salary Deductions	0.00	0.00	0.00	237,010.05
7320201 Contractors Retention Money	0.00	512,305.40	0.00	0.00
7320200 Other General Liabilities	0.00	512,305.40	0.00	0.00
7320000 Other Liabilities	0.00	512,305.40	0.00	237,010.05
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	15,772,470,079.90	0.00	7,317,028,259.70
9910209 Remittances to Exchequer Miscellaneous Revenue	4,693,319.85	0.00	2,546,486.80	0.00
9910200 Exchequer Provisions	4,693,319.85	15,772,470,079.90	2,546,486.80	7,317,028,259.70
9910000 Provisions	4,693,319.85	15,772,470,079.90	2,546,486.80	7,317,028,259.70
9999999 Consolidated Fund	7,313,003,071.45	0.00	3,090,854,995.80	0.00
9999900	7,313,003,071.45	0.00	3,090,854,995.80	0.00
9990000 Opening Balance Reserves	7,313,003,071.45	0.00	3,090,854,995.80	0.00
Total	16,828,630,644.30	16,828,630,644.30	11,300,812,762.75	11,300,812,762.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

From Date : 29-JUL-20 To : 22-JUL-21

REC-STATE DEPARTMENT FOR WILDLIFE

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

Balance as per bank certificate	1,811,658.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	1,811,658.35

Reconciled by: Simon G.M. Signature: [Signature] Date: 05/07/2021

Reviewed by : Peter Wahome Signature: [Signature] Date: 05/07/2021

Approved by: Julius Maina Signature: [Signature] Date: 5/7/2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 29-JUL-20 To : 22-JUL-21

REC-STATE DEPARTMENT FOR WILDLIFE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				
Cheque				Amount
No	Date			
Total :				
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				
Receipts				Amount
No	Date			
Total :				
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				
Cheque				Amount
No	Date			
Total :				
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
Receipts				Amount
No	Date			
Total :				

REPUBLIC OF KENYA
BANK RECONCILIATION

Development

From Date : 29-JUL-20 To : 22-JUL-21

DEV-STATE DEPARTMENT FOR WILDLIFE

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

Balance as per bank certificate 0.20

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 0.20

Reconciled by: *Simon G.M.* Signature: *[Signature]* Date: *05/07/2021*
Reviewed by: *Peter Wahome* Signature: *[Signature]* Date: *5/7/2021*
Approved by: *Julius Maina* Signature: *[Signature]* Date: *5/7/2021*

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 29-JUL-20 To : 22-JUL-21

DEV-STATE DEPARTMENT FOR WILDLIFE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total			

REPUBLIC OF KENYA
BANK RECONCILIATION - DEPOSIT

From Date : 29-JUL-20 To : 22-JUL-21

DEP-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395702

Balance as per bank certificate 512,305.40

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 512,305.40

Reconciled by: Simon G.M. Signature: [Signature] Date: 05/07/2021

Reviewed by: PETER WATTANI Signature: [Signature] Date: 5/7/2021

Approved by: Julius Maina Signature: [Signature] Date: 05/07/2021

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 29-JUL-20 To : 22-JUL-21

DEP-STATE DEPARTMENT FOR WILDLIFE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000395702

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

ANNEX 4 (iii)



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	36,445,838.00	0.00
Exchequer releases	4	8,455,441,820.20	4,223,335,846.70
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,019,202,421.00	3,983,429,584.00
TOTAL RECEIPTS		9,511,090,079.20	8,206,765,430.70
PAYMENTS			
Compensation of Employees	12	115,220,951.65	99,187,853.30
Use of goods and Services	13	681,721,894.60	719,472,492.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	8,701,550,984.00	7,385,760,884.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	11,224,274.90	1,156,429.40
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		9,509,718,105.15	8,205,577,659.65
SURPLUS/DEFICIT		1,371,974.05	1,187,771.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (iv)



Statement of Financial Position
 Entity: 1203-1203_State Department for Wildlife
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	1,118,604.85	1,717,420.50
Cash Balances	22B	0.00	86,200.00
Total Cash And Cash Equivalents		1,118,604.85	1,803,620.50
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	97,543.00	30,000.00
TOTAL FINANCIAL ASSETS		1,216,147.85	1,833,620.50
Financial Liabilities			
Accounts Payables - Deposits	24	512,305.40	354,919.05
NET FINANCIAL ASSETS		703,842.45	1,478,701.45
REPRESENTED BY			
Fund Balance b/fwd	25	1,478,701.45	2,837,417.20
Prior Year Adjustment	26	(2,146,833.05)	(2,546,486.80)
Surplus/Deficit for the Year		1,371,974.05	1,187,771.05
NET FINANCIAL POSITION		703,842.45	1,478,701.45

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (V)



STATEMENT OF CASH FLOW

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	36,445,838.00	0.00
Exchequer releases	4	8,455,441,820.20	4,223,335,846.70
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	1,019,202,421.00	3,983,429,584.00
Payments for Operating Expenses			
Compensation of Employees	12	115,220,951.65	99,187,853.30
Use of goods and Services	13	681,721,894.60	719,472,492.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	8,701,550,984.00	7,385,760,884.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		89,843.35	602,027.00
Prior year adjustments		(2,146,833.05)	(2,546,486.80)
Net Cash From Operating Activities	A	10,539,259.25	399,740.65
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	11,224,274.90	1,156,429.40
Net Cash Flow From Investing Activities	B	(11,224,274.90)	(1,156,429.40)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(685,015.65)	(756,688.75)
Cash and Cash Equivalent at BEGINNING of The Year		1,803,620.50	2,560,309.25
Cash and Cash Equivalent at END of The Year	22A+22B	1,118,604.85	1,803,620.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (vii)



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	36,445,838.00	0.00
TOTAL		36,445,838.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	3,012,136,402.90	41,204,500.85
Exchequer Releases/ Provisioning Account for Q2	9910201	405,951,913.85	1,637,432,902.55
Exchequer Releases/ Provisioning Account for Q3	9910201	849,294,651.35	479,954,888.00
Exchequer Releases/ Provisioning Account for Q4	9910201	4,188,058,852.10	2,064,743,555.30
TOTAL		8,455,441,820.20	4,223,335,846.70

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

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

9 Reimbursements and Refunds

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

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	1,019,202,421.00	3,983,429,584.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		1,019,202,421.00	3,983,429,584.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	73,609,567.80	68,893,745.30
Basic Wages - Temporary Employees	2110200	900,000.00	242,900.00
Personal Allowances paid as part of Salary	2110300	40,711,383.85	30,051,208.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		115,220,951.65	99,187,853.30

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	0.00	0.00
Communication, Supplies and Services	2210200	1,543,917.95	1,789,907.50
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	5,818,345.20	13,978,788.90
Foreign Travel and Subsistence, and other transportation costs	2210400	961,094.00	4,870,066.75
Printing, Advertising and Information Supplies and Services	2210500	165,983.75	1,072,379.80
Rentals of Produced Assets	2210600	56,475,100.40	54,679,514.60
Training Expenses	2210700	2,164,256.25	4,226,316.20
Hospitality Supplies and Servi	2210800	2,543,845.00	3,949,977.25
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	1,709,325.00	1,451,439.00
Office and General Supplies and Services	2211100	1,212,925.00	1,419,710.05
Fuel Oil and Lubricants	2211200	5,154,359.30	5,494,500.00
Other Operating Expenses	2211300	602,070,869.65	624,281,474.90
Routine Maintenance - Vehicles	2220100	1,658,573.10	1,956,988.70
Routine Maintenance - Other Assets	2220200	243,300.00	301,429.30
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		681,721,894.60	719,472,492.95

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	8,248,757,816.00	6,892,260,884.00
Capital Grants to Government Agencies and other Levels of Government	2630200	452,793,168.00	493,500,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		8,701,550,984.00	7,385,760,884.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	227,994.90	228,609.30
Purchase of Household Furniture and Institutional Equipment	3110900	206,400.00	131,450.00
Purchase of Office Furniture and General Equipment	3111000	701,690.00	796,370.10
Purchase of Specialised Plant, Equipment and Machinery	3111100	88,190.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	10,000,000.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		11,224,274.90	1,156,429.40

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	606,299.25	1,717,420.50
Development Bank Accounts	6540000	0.20	0.00
Deposit Bank Account	6550000	512,305.40	0.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		1,118,604.85	1,717,420.50

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	86,200.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	86,200.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	97,543.00	30,000.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		97,543.00	30,000.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	512,305.40	237,010.05
Deposits	7310000	0.00	117,909.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.00	0.00
TOTAL		512,305.40	354,919.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	1,717,420.50	2,560,309.25
Opening Balance Cash	22B	86,200.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	30,000.00	596,510.00
Opening Balance - Deposits	24	(354,919.05)	(319,402.05)
TOTAL		1,478,701.45	2,837,417.20

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	2,146,833.05	2,546,486.80
TOTAL		2,146,833.05	2,546,486.80



ANNEX A (iii)

Statement of Budget Execution
 Entity: 1203-1203_State Department for Wildlife
 Current Period: JUL-20 To JUN-21

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	58,810,000.00	0.00	147,000,000.00	205,810,000.00	36,445,838.00	169,364,162.00	17.71%
4	0.00	0.00	0.00	0.00	8,455,441,820.20	(8,455,441,820.20)	0.00%
5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	4,618,000,000.00	0.00	(3,553,000,000.00)	1,065,000,000.00	1,019,202,421.00	45,797,579.00	95.70%
Total	4,676,810,000.00	0.00	(3,406,000,000.00)	1,270,810,000.00	9,511,090,079.20	(8,240,280,079.20)	748.43%
PAYMENTS							
12	136,000,000.00	0.00	(20,026,742.00)	115,973,258.00	115,220,951.65	752,306.35	99.35%
13	768,641,766.00	0.00	(85,461,585.00)	683,180,181.00	681,721,894.60	1,458,286.40	99.79%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	9,875,810,000.00	0.00	(931,194,604.00)	8,944,615,396.00	8,701,550,984.00	243,064,412.00	97.28%
16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	21,435,744.00	0.00	(10,188,625.00)	11,247,119.00	11,224,274.90	22,844.10	99.80%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	10,801,887,510.00	0.00	(1,046,871,556.00)	9,755,015,954.00	9,509,718,105.15	245,297,848.85	97.49%



Statment of Budget Execution
 Entity: 1203-1203_State Department for Wildlife
 Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Recurrent Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	8,039,094,490.00	(8,039,094,490.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	4,618,000,000.00	0.00	(3,553,000,000.00)	1,065,000,000.00	1,019,202,421.00	45,797,579.00	95.70%
Total		4,618,000,000.00	0.00	(3,553,000,000.00)	1,065,000,000.00	9,058,296,911.00	(7,993,296,911.00)	850.54%
PAYMENTS								
Compensation of Employees	12	136,000,000.00	0.00	(20,026,742.00)	115,973,258.00	115,220,951.65	752,306.35	99.35%
Use of goods and Services	13	748,641,766.00	0.00	(65,461,585.00)	683,180,181.00	681,721,894.60	1,458,286.40	99.79%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	9,212,000,000.00	0.00	(917,444,604.00)	8,294,555,396.00	8,248,757,816.00	45,797,580.00	99.45%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	11,435,744.00	0.00	(188,625.00)	11,247,119.00	11,224,274.90	22,844.10	99.80%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		10,108,077,510.00	0.00	(1,003,121,556.00)	9,104,955,954.00	9,056,924,937.15	48,031,016.85	99.47%



Statement of Budget Execution - Recurrent Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	58,810,000.00	0.00	147,000,000.00	205,810,000.00	36,445,838.00	169,364,162.00	17.71%
	4	0.00	0.00	0.00	0.00	416,347,330.20	(416,347,330.20)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	58,810,000.00	0.00	147,000,000.00	205,810,000.00	452,793,168.20	(246,983,168.20)	220.01%
PAYMENTS								
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	13	20,000,000.00	0.00	(20,000,000.00)	0.00	0.00	0.00	0.00%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	663,810,000.00	0.00	(13,750,000.00)	650,060,000.00	452,793,168.00	197,266,832.00	69.65%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	10,000,000.00	0.00	(10,000,000.00)	0.00	0.00	0.00	0.00%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	693,810,000.00	0.00	(43,750,000.00)	650,060,000.00	452,793,168.00	197,266,832.00	69.65%



Statement of Budget Execution - Development Expenditure

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (viii)



SUMMARY STATEMENT OF DEPOSITS

Entity: 1203-1203_State Department for Wildlife

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	0.00	0.00
Transfers of retentions during the year	512,305.40	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	512,305.40	0.00
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding: 10px;"> <div style="width: 45%;">Principal Secretary Controller</div> <div style="width: 45%;">Principal Accounts</div> </div>		

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (IX)



Budget Execution by Programme and Economic Classification

Entity: 1203-1203_State Department for Wildlife

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
1019000000			9,755,015,954.00	9,509,718,105.15	245,297,848.85
	2110000	Wages and Salary Contributions	115,973,258.00	115,220,951.65	752,306.35
	2210000	Goods and Services	681,140,181.00	679,820,021.50	1,320,159.50
	2220000	Routine Maintenance	2,040,000.00	1,901,873.10	138,126.90
	2630000	Grants & Transfer To Other Govt. Units	8,944,615,396.00	8,701,550,984.00	243,064,412.00
	3110000	Acquisition of Fixed Capital Assets	11,247,119.00	11,224,274.90	22,844.10
		Grand Total	9,755,015,954.00	9,509,718,105.15	245,297,848.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (X)



Budget Execution by Heads and Programmes

Entity: 1203-1203_State Department for Wildlife

Period: JUL-20 To JUL-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
1203000100			234,648,760.00	9,288,443.90	225,360,316.10
	1019000000		234,648,760.00	9,288,443.90	225,360,316.10
1203000200			649,796,854.00	1,076,400.00	648,720,454.00
	1019000000		649,796,854.00	1,076,400.00	648,720,454.00
1203000300			34,533,893.00	448,860.00	34,085,033.00
	1019000000		34,533,893.00	448,860.00	34,085,033.00
1203000400			22,057,380.00	107,100.00	21,950,280.00
	1019000000		22,057,380.00	107,100.00	21,950,280.00
1203000500			6,520,776,887.00	0.00	6,520,776,887.00
	1019000000		6,520,776,887.00	0.00	6,520,776,887.00
1203000700		Wildlife Research and Training Institute	150,000,000.00	0.00	150,000,000.00
	1019000000		150,000,000.00	0.00	150,000,000.00
1203100100			45,000,000.00	0.00	45,000,000.00
	1019000000		45,000,000.00	0.00	45,000,000.00
1203100200			180,000,000.00	0.00	180,000,000.00
	1019000000		180,000,000.00	0.00	180,000,000.00
1203100300			70,000,000.00	0.00	70,000,000.00
	1019000000		70,000,000.00	0.00	70,000,000.00
1203100400			40,000,000.00	0.00	40,000,000.00
	1019000000		40,000,000.00	0.00	40,000,000.00
1203100500			15,000,000.00	0.00	15,000,000.00
	1019000000		15,000,000.00	0.00	15,000,000.00
1203100600			15,000,000.00	0.00	15,000,000.00
	1019000000		15,000,000.00	0.00	15,000,000.00
1203100700			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1203100800			150,000,000.00	0.00	150,000,000.00
	1019000000		150,000,000.00	0.00	150,000,000.00
1203101000			100,000,000.00	0.00	100,000,000.00
	1019000000		100,000,000.00	0.00	100,000,000.00
1203101200			0.00	0.00	0.00
	1019000000		0.00	0.00	0.00
1203101300		Combating Poaching & Illegal Wildlife Trafficking Int. Approach(IWT).	98,810,000.00	0.00	98,810,000.00
	1019000000		98,810,000.00	0.00	98,810,000.00
1203101400			19,000,000.00	0.00	19,000,000.00
	1019000000		19,000,000.00	0.00	19,000,000.00
		Grand Total	8,344,623,774.00	10,920,803.90	8,333,702,970.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 4 (xi)



Budget Execution By Programmes and Sub-Programmes

Entity: 1203-1203_State Department for Wildlife

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1019000000			9,755,015,954.00	9,509,718,105.15	245,297,848.85
	1019010000		9,519,329,039.00	9,275,747,530.60	243,581,508.40
	1019020000		33,750,000.00	33,750,000.00	0.00
	1019030000		201,936,915.00	200,220,574.55	1,716,340.45
		Grand Total	9,755,015,954.00	9,509,718,105.15	245,297,848.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



APPENDIX I (i)
Wildlife Clubs of Kenya

Ref: SDW/4/4/VOL1 (205)

September 28th, 2021.

HEADQUARTERS

P.O. Box 20184-00200
Nairobi - Kenya.
Tel: 0724 656667
@wildlifeclubsofkenya.org

Principal Secretary
State Department of Wildlife
NSSF Building
Nairobi.

Regional Offices

Attention: Principal Accountant,

NAKURU

P.O. Box 33-20100
Nakuru

Tel: 020-2671555/6
0721 471-446

Post House: 020 2671742
wcknakuru@gmail.com

RE: CONFIRMATION OF GRANTS DISBURSEMENT AND A I.A COLLECTION.

The Above matters refer. We hereby confirm grants received from the State Department of Wildlife and the Appropriation In-Aid (AIA) collected by Wildlife Clubs of Kenya in the financial year 2020/2021 as indicated below.

RECURRENT EXPENDITURE

MOMBASA

P.O. Box 80591-80100
Mombasa
M: 0733 700409
Tel: 041-5480002
wckmsa@yahoo.com

KISUMU

P.O. Box 4201-40100
Kisumu
Tel: 0726 448182
wckksm@yahoo.com

KITUI

P.O. Box 1293-90200
Kitui
Tel: 0722 975523
wckkitui@yahoo.com

DEVELOPMENT EXPENDITURE

MALINDI

P.O. Box 1756-80200
Malindi
0734 674593/0729 074006
wckmalindi@yahoo.com

MERU

P.O. Box 1902

Meru

Tel: 0702 670665

1: wckcentral@yahoo.com

NYERI

Wajee Avian

Conservation Centre

P.O. Box 148

Mukurweini, Nyeri

Tel: 020 2021718

Hostels: 0723 830516

APPROPRIATION –IN-AID (AIA) COLLECTION

S/NO	Details	Budget (Ksh)	Collected (Ksh)
1	AIA-Collection	15,000,000.00	11,508,535.00
	Sub Total	15,000,000.00	11,508,535.00

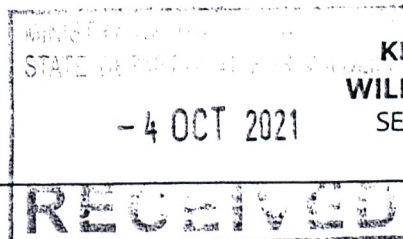
Thank you

Dr. Margaret Otieno
National Coordinator

Headquarters offices are on Langata Road next to Bomas of Kenya

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

Member of
IUCN
The World Conservation Union



Ref: KWS/FIN/9

29th September 2021

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

Dear Sir,

RE: CONFIRMATION OF GRANTS DISBURSEMENT AND A.I.A COLLECTIONS FOR FY 2020/2021

Reference is made to your letter Ref: SDW/4/4VOL.1 dated 17th September 2021 on the above subject matter.

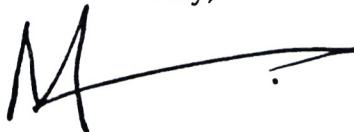
KWS collected A.I.A amounting to **Kshs.1, 007,693,885.77** during the FY 2020/2021. Further, it is confirmed that the Service received a total of **Kshs. 8,146,270,934.00** being grants from the State Department for Wildlife as tabulated here below.

RECURRENT GRANTS				
S/No	Date	Reference	Details	Kshs
1	9/2/2020	FT2024695PBO	Recurrent and ESP	891,250,000.00
2	10/7/2020	FT20281RCJ6Y	Recurrent Grants	1,923,750,000.00
3	11/5/2020	FT20310PK2QF	ESP Conservancy Rangers	53,100,000.00
4	12/22/2020	FT20357PDJ3J	ESP Conservancy Rangers	53,100,000.00
5	2/4/2021	FT21035MJ50K	ESP Conservancy Rangers	143,800,000.00
6	3/11/2021	FT21070NP294	Recurrent Grants	610,000,000.00
7	4/7/2021	FT21097FDOHF	Recurrent Grants	552,762,250.00
8	4/14/2021	FT21104JNFRK	ESP Conservancy Rangers	250,000,000.00
9	4/14/2021	FT21104JNFRK	ESP Community Scouts	250,000,000.00

10	5/6/2021	FT211041J8H6	Compensation	523,298,209.00
11	5/6/2021	FT21126HL83H	ESP Conservancy Rangers	250,000,000.00
12	5/13/2021	IDA211241395264876	Recurrent Grants	254,487,750.00
13	5/13/2021	IDA2124029766475	Recurrent Grants-WRTI	33,750,000.00
14	5/27/2021	FT21147DY855	Recurrent - Wildlife Census	250,000,000.00
15	6/28/2021	FT21179BP7RO	Tree Planting	10,000,000.00
16	7/5/2021	FT2118715K01	ESP Conservancy Rangers	234,555,395.00
17	7/5/2021	FT21186K3Y1	Recurrent Grants	950,000,000.00
18	7/6/2021	FT21186846P5	ESP Community Scouts	500,000,000.00
			Sub Total	7,733,853,604.00
DEVELOPMENT				
1	9/24/2020	FT202682393B	Development Grants	142,500,000.00
2	12/28/2020	FT21189ZC9XL	Development Grants-AFD Project	247,417,330.00
3	7/8/2021	FT2030335Q2C	Development Grants-AFD Project	22,500,000.00
			Sub Total	412,417,330.00
			Gross Total	8,146,270,934.00

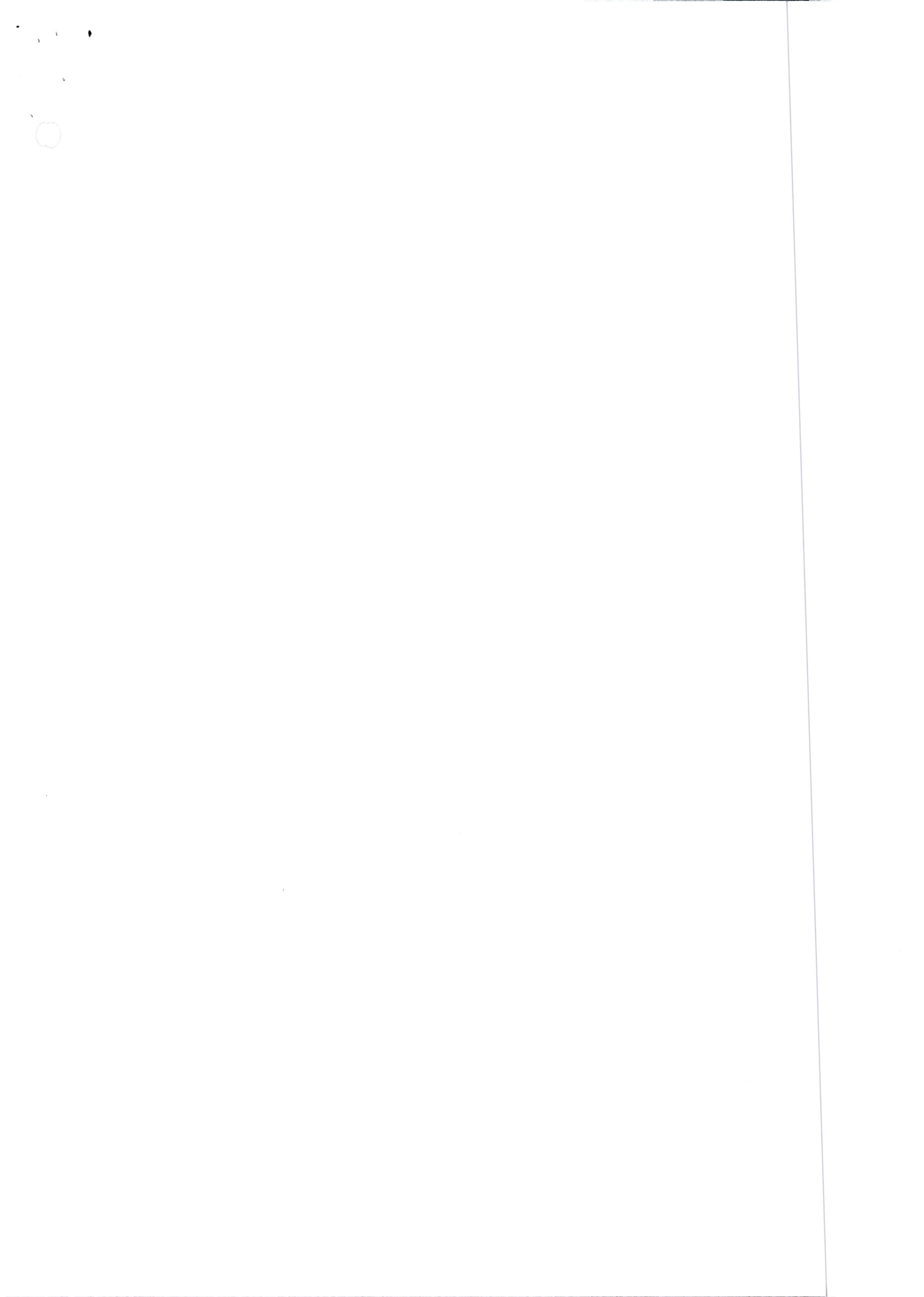
Thank you for your continued support.

Yours Sincerely,



Prof. Charles Musyoki, PhD, OGW
FOR: DIRECTOR GENERAL

Encls.



Appendix 2

KUUYA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000. Fax: 340192

December 20, 2021

CERTIFICATE OF BALANCES

Customer: 139527 – STATE DEPT FOR WILDLIFE

Balance Date: 22-JUL-21

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	1,811,658.35
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	0.20
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	512,305.40
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00
1000453168	COMBATING POACHING & ILLEGAL W/LIFE	KES	0.00
1000506539	UNDP COMB. ILLEGAL WILDLIFE TRADE	KES	0.00

Handwritten signature of Lawrence Rweria in black ink.

Lawrence Rweria
Authorised Signatory
Banking Services Division

Handwritten signature of Joyce Nasieku in black ink.

Joyce Nasieku(Ms)
Authorised Signatory
Banking Services Division

APPENDIX 3 (i)

REPUBLIC OF KENYA

F.O. 51

Date.....

Report of the Board of Survey on the Cash and Bank Balances of RECURRENTAL/C-100039550
STATE DEPARTMENT FOR WILDLIFE as at the close of
 business on....., 20.....

The Board, consisting of—(Names and official titles)

CHARLES M. BEGI — CHAIRMAN
PHILIP CHOME — SECRETARY
HARISON KAYASI — MEMBER

assembled at the office of CASH OFFICE
 at 11.00 AM (time) on the 15/07, 2021

and the following cash was produced:—

Notes	Sh. <u>NIL</u>
Silver	Sh. <u>/</u>
Copper	Sh. <u>/</u>
Cheques (as per details on reverse)	Sh. <u>NIL</u>

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

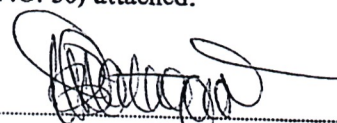
The cash consists of East African currency and does not contain any demonetized coin or notes.


The Cash Book reflected the following balances as at the close of business on the 30th JUNE, 2021.

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>18,116,583.35</u>
	<u>18,116,583.35</u>

The Bank Certificate of Balance showed a sum of Sh. FIFTEEN MILLION FIVE HUNDRED AND THIRTY THREE THOUSAND NINE HUNDRED AND SEVENTY SEVEN FORTY FIVE CENTS (Sh. 15,533,977.45) standing to the credit of the account on 30th JUNE, 2021

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


 Chairman.


 Members of the Board.

Date 15th JULY, 2021

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

APPENDIX 3(ii)

REPUBLIC OF KENYA

F.O. 51

Date.....

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENTAL/C-100039564
STATE DEPARTMENT FOR WILDLIFE as at the close of
business on....., 20.....

The Board, consisting of—(Names and official titles)

CHARLES BEGI -CHAIRMAN
PHILIP CITOME -SECRETARY
HARISON KAYASI -MEMBER

assembled at the office of CASH OFFICE
at 11.00 am (time) on the 15/07, 2021

and the following cash was produced:—

Notes	Sh. <u>NIL</u>
Silver	Sh. _____
Copper	Sh. _____
Cheques (as per details on reverse)	Sh. _____
	<u>NIL</u>

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2021

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>.20</u>
	<u>.20</u>

The Bank Certificate of Balance showed a sum of Sh. _____
cts. TWENTY (Sh. _____ cts. 20)
standing to the credit of the account on 30TH JUNE, 2021

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


Chairman.


Members of the Board.

Date 15TH JULY, 2021

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

APPENDIX 3(iii)
REPUBLIC OF KENYA

F.O. 51

Date.....

Report of the Board of Survey on the Cash and Bank Balances of DEPOSIT A/C-1000395702
STATE DEPARTMENT FOR WILDLIFE as at the close of
business on....., 20.....

The Board, consisting of—(Names and official titles)

CHARLES BERI - CHAIRMAN
PHILIP CHOME - SECRETARY
HARISON KAYISI - MEMBER

assembled at the office of CASH OFFICE
at 11.00 am (time) on the 15/07/2021, 20.....

and the following cash was produced:—

Notes	Sh. <u>NIL</u>
Silver	Sh. _____
Copper	Sh. _____
Cheques (as per details on reverse)	Sh. _____
	<u>NIL</u>

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

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

The Cash Book reflected the following balances as at the close of business on the 30TH JUNE, 2021.

Cash on hand	Sh. <u>NIL</u>
Bank Balance	Sh. <u>512,305.40</u>
	<u>512,305.40</u>

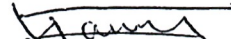
The Bank Certificate of Balance showed a sum of Sh. FIVE HUNDRED AND TWELVE THOUSAND THREE HUNDRED AND FIVE cts. FORTY CENTS (Sh. _____ cts.) standing to the credit of the account on 30TH JUNE, 2021.

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


Chairman.


Members of the Board.

Date 15TH JULY, 2021



LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

INITIALS

17th Opening balance

NIL

NIL

NIL

NIL

27051280

NIL

NIL

41245280

NIL

NIL

51230540

NIL

NIL

NIL

NIL

NIL

51230540

51230540

Bald

51230540

CHAIRMAN

~~CHAIRMAN~~

15th JULY 2021

PHILIP NI CHUMBE

~~SECRETARY~~

15/7/2021

MEMBER

~~MEMBER~~

APPENDIX 4(ii)

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.
29/1/20	Balance B/d					NIL		NIL	
	Wildlife Clubs of Kenya	1-0005-01-263200	Bank	0001					
	Kenya Wildlife Service	Various	Bank	0600					
	Balance c/d					NIL		NIL	
29/1/20	KWS	1-1004-01-263200	Bank	0003					
	Balance c/d								
30/1/21	KWS	1-0004-01-263200	Bank	0004					
	PS Broadcasting Corporation	1-1013-01-263200	Bank	0005					
	Balance c/d								
	CHAIRMAN								
	SECRETARY								
	MEMBER								
	CHAIRMAN N. REGI								
	SECRETARY N. CHUMBE								
	MEMBER HARISON KISUMU								

2021/01/30

15th July 2021
15th July 2021
15th July 2021

