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THE AUDITOR-GENERAL

ON

THE STATE DEPARTMENT FOR WILDLIFE

**FOR THE YEAR ENDED
30 JUNE, 2023**





STATE DEPARTMENT FOR WILDLIFE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management

2. Key Entity Information and Management

(a) Background information

The Ministry of Tourism, Wildlife and Heritage under which the State Department for Wildlife (SDW) draws its mandate from Executive Order No. 1 of January 2023 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 the environment including 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 socio-cultural and economic values to our people. In addition, Kenya has some of the finest populations of wildlife and birdlife in Africa that attracts tourists to the country hence contributing to the economic growth. It contributes directly and indirectly to the achievement of the following key policies: Medium-Term Plan IV (2023– 2027), the Big Four Agenda, African Union's Agenda 2063, and the Sustainable Development Goals (SDGs). These policies emphasize the need for efficiency and better management of natural resources for 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 IV) 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; reducing poaching incidences; enhancing collaboration for sustainable management of wildlife resources; improving park infrastructure; strengthening

governance legal and policy framework; wildlife sector modernization and enhancing 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). 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 as mechanism for supporting local livelihoods, alleviate poverty and generate foreign exchange and revenue for the government. This resource contributes directly and indirectly to the local and national economy through revenue generation and wealth creation; and are therefore valuable natural endowment requiring sustainable management and preservation 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 laws upon ratification. The key Conventions for the natural resources management include the Convention of Biological Diversity (CBD) with its protocols on Cartagena and Nagoya; UNESCO-Man and Biosphere Program; Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Convention on the Conservation

of Migratory Species of Wild Animals (CMS or the Bonn Convention); and the Paris Agreement of the United Nations Framework on Climate Change. The wildlife sector further contributes to the attainment of the Sustainable Development Goals (SDGs) 13-climate action, 14 lives below water and 15 lives on land 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. (Dr.) Alfred Mutua, EGH who is responsible for the general policy and strategic direction of the Ministry. The Ministry further consists of the three State Departments each administered by a Principal Secretary. The State Departments under the Ministry of Tourism, Wildlife and Heritage are outlined below;

- (i) The State Department for Wildlife is administered by Ms. Silvia Museiya
- (ii) The State Department for Tourism is administered by Mr. John Lekakeny

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”

Mission

“To enhance conservation of wildlife biological resources and their habitats for posterity”

II. Core Values

The State Department is 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 to effectively play a central role of coordinating Kenya’s wildlife sector.

- **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.
- 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 2023 assigned 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 Biodiversity Management and Protection
- v. Sustainable Wildlife Biodiversity Economy
- vi. Wildlife Conservation Training and Research.
- vii. Wildlife Conservation and Protection Education and Awareness.
- viii. Wildlife Biodiversity Management and Protection.

- ix. Collaboration with Wildlife Clubs of Kenya.
- x. Management of Wildlife Dispersal Areas in collaboration with Partners.
- xi. Wildlife Biodiversity International Obligations

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

- i. Formulation of policy for Protection, Conservation and Management of Wildlife and their Habitats.
- ii. Exercise supervision and coordination in all matters relating to wildlife policy and legislation.
- iii. Coordinating the Development of the National Wildlife Conservation and Management Strategy.
- iv. Setting national goals, objectives, priorities, targets, standards, and indicators.
- v. Wildlife Research, Training, and Innovation.
- vi. Promote sustainable exploitation and utilization of wildlife and ensure equitable sharing of accruing benefit.
- vii. Promote cooperation between the National and County Governments, among Government departments, private sector, NGO's, Conservancies and such other institutions engaged in Wildlife Protection, Conservation and Management.
- viii. Securing Wildlife Corridors and Dispersal areas.
 - ix. Management of Alien Invasive Species.
 - x. Wildlife Resources Monitoring and Assessments.
 - xi. Wildlife Biodiversity.
 - xii. Wildlife Conservation Education and Awareness.
- xiii. National Parks and National Reserves.
- xiv. Marine Parks, Marine Reserves and Beach Management
- xv. Coordinate negotiations and implementations of Multilateral Environmental Agreements on Wildlife Protection, Conservation and Management.
- xvi. Monitoring the wildlife sector performance including biodiversity status (improving or declining), threats, Human-Wildlife Conflicts status, and income returns among others.

(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. The State Department is organized into two Technical and one administrative Directorate, namely:

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

(c) Fiduciary Management

The key management personnel who held office during the period ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Hon. (Dr.) Alfred Mutua, EGH
2.	Principal Secretary	Ms. Silvia Museiya
3.	Ag. Secretary Wildlife	Dr. Sharack Ngene
4.	Secretary Administration	Mr. John .K. Chelimo
5.	Head Accounts Unit	Mr. John Mwangangi Makai
6.	Head Finance Unit	Mr. John Olima
7.	Head Supply Chain Management Unit	Mr. Justus Areri
8.	Head Internal Audit	Mr. David Siro
9.	Head Human Resource Management	Ms. Agnes Kariuki

(d) Fiduciary Oversight Arrangements

Audit committee

The Committee comprises of members as appointed in compliance with PFM Act Section 73(5) which requires all national government entities to establish audit committees. The members of the committee are as follows:

S/No.	Name	Position
1	Flora M. Maghanga-Mtuweta	Chairperson
2	Abdirahman Maow Salat	Member
3	Martin Ntabathia Linyiru	Member

Senior Management Committee

No.	Designation	Name
1.	Principal Secretary,	Ms. Silvia Museiya
2.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
3.	Secretary Administration	Mr. John K. Chelimo
4.	Head Accounts Unit	Mr. John Mwangangi Makai
5.	Head Finance Unit	Mr. John Olima
6.	Head Supply Chain Management Unit	Mr. Justus Areri
7.	Head Internal Audit	Mr. David Siro
8.	Head Human Resource Management	Ms. Agnes Kariuki
9.	Head Central Planning and Project Monitoring Unit	Mr. Charles Ombuki
10.	Head ICT Unit	Mr. Francis Muriuki
11.	Head Legal Unit	Ms. Polyn Wanja Runyenje

Human Resource Management Advisory Committee

The Committee comprises of members as appointed in compliance with the Human Resource Policies and Procedures Manual for the Public Service, May 2016 and Secretariat as follows:

S/No.	Name	Position
1	Mr. John Chelimo	Chairperson
2	Dr. Shadrack Ngene	Member
3	Mr. John Olima	Member
4	Ms. Polyn Runyenje	Member
5	Mr. John Mwangangi	Member
6	Ms. Agnes Kariuki	Secretary

The committee is charged with the responsibilities of making recommendations to the Authorized Officer regarding:

- Recruitment, selection and appointment, confirmation in appointment, re-designation, deployment, secondments, promotions, and renewal of contract.
- Performance management, discipline, training and development, training impact assessment, management of skills inventory, establishment and complement control; and

Payroll management, promotion of values and principles of Public Service, unpaid leave, retirement under 50 years rule, retirement on medical grounds and pension administration

(c) Entity Headquarters

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

Entity Contacts

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

(d) Entity Bankers (all banks)

1. Central Bank of Kenya
Haile Selassie Avenue

P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Equity Bank
Mama Ngina Street
P.O Box 7879-00100
NAIROBI, KENYA

(e) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(f) Principal Legal Adviser

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

3. Statement of Governance

No.	Committee Composition	Task
1.	Ministerial Human Resource Advisory Committee	<ul style="list-style-type: none"> The Committee is required to process all Human Resource Management Decisions and make recommendations before approval by the Authorized Officer or recommend to the Public Service Commission for approval as applicable
2.	Ministerial Wildlife Compensation Committee	<ul style="list-style-type: none"> The committee is responsible for processing, scrutiny, vetting of Human Wildlife Conflict Compensation claims and make recommendations to the Authorized officer for approval of payments
3.	Employee Performance Management Committee	<ul style="list-style-type: none"> Consider and moderate individual performance scores and make recommendations to the authorized officer Make recommendations to the authorized officer on rewards and sanctions to be imposed on an employee; and Make recommendations on planned performance improvement for an employee
4.	Budget Implementation Committee	<ul style="list-style-type: none"> Review and consider the cash flow plans. Review the utilization of cash limits and consider any changes as may be required. Review the utilization of Development Partners funds voted for the Departments. Advise the Accounting Officer on any challenges related to the budget implementation. Review and recommend reallocation expenditures. Review and approve the submission of the expenditure returns, non-financial reports, IPPD, pending bills and A-I-A returns for the state Department and recommend actions to be taken. Participate in Sector Working Groups. Prepare the budgets for the State Department in Consultation with the Heads of Departments.
5.	Performance Steering Committee	<ul style="list-style-type: none"> Coordinate the performance contracting process for the State Department. Coordinate the achievement of the State Department performance targets. Monitor and evaluate the State Department annual performance. Prepare the State Department performance reports.
6.	Asset Disposal Committee	<ul style="list-style-type: none"> Maintain and update Assets Registers using the prescribed reporting templates issued by The National Treasury. Disposal of Idle Assets in full conformity to the existing legal requirements.
7.	ICT Steering Committee	<ul style="list-style-type: none"> Champion implementation of Key ICT projects. Coordinating the implementation of ICT policies and strategies. Provide advice on the implementation of ICT projects. Assist in ICT resource mobilization. Make a report on the status of implementation of ICT initiatives.
8.	Ministerial Performance Management Committee	<ul style="list-style-type: none"> Undertake quarterly review of implementation of Strategic plans and PCs. Ensure linkage between Institutional PC and staff Performance Appraisal System. Ensure that the overall assessment of employee performance is within the context of institutional performance as evaluated through the staff Performance Appraisal System. Ensure performance of all officers is evaluated and feedback on performance is relayed in writing at the end of the year. Hold quarterly performance review meetings.

		<ul style="list-style-type: none"> • Consider performance reports from various departments within the state department and make recommendation for improvement. • Review cases of appeals on appraisal ratings between supervisors and appraisers. • Make recommendations to the Authorized Officer on the application of Rewards or Sanctions. • Develop and implement the internal monitoring and evaluation and reporting system. • Ensure the integrity and credibility of the overall process of rewards and Sanctions system is safeguarded and maintained at all times.
9.	Project Implementation Committee	<p>The functions of the project Committees established under Guideline 19 of the Public Investment Management Regulations shall be: -</p> <ul style="list-style-type: none"> (a) To review project concept notes and make recommendations to the accounting officer for decision making within thirty days; (b) To review project pre-feasibility and feasibility studies and make recommendations to Accounting Officer for decision making; (c) To identify the potential project risks and mitigating measures not covered in the project concept note, pre-feasibility or feasibility studies; (d) To prioritize project based on the National Government Ministries, Departments and Agencies Strategic Plan, Medium Term Plan and National and county development plan; (e) To recommend the mode of project financing ; and (f) To provide guidance on any change in the project design.
	i. Safety and Security Committee	<ul style="list-style-type: none"> • Prepare a work plan for the Committee and share with the PC Secretariat. • Put in place mechanisms to mitigate against technological hazards, terrorism, fire and natural disasters. • Establish information assets and secure them. • Determination of the information assets to be secured should be informed by the following, information attributes: value, integrity, importance, confidentiality, accuracy and authenticity management techniques
	ii. National Cohesion and Values Committee	<ol style="list-style-type: none"> 1. Implement at least five (5) commitments and submit in the prescribed format an Annual Progress Report on the implementation of the commitments and the way forward captured in the 2021 annual President's report on national values and principles of governance 2. Fast track implementation of programmes, projects and activities for the realization of the Big Four (4) Agenda 3. Implement measures for Post- COVID 19 recovery to enhance execution of government programmes, projects, activities and service delivery. 4. Leverage on and enhance use of information and communications technology (ICT) and other innovations in service delivery

		<p>5. Continue to enhance the fight against corruption, dispensation of justice and observance of the rule of law</p> <p>6. Enhance the capacity of public institutions and the public to adhere to the provisions of Article 10 of the Constitution through civic education, training and sensitization on national values and principles of good governance.</p> <p>7. Continue enhancing the collaboration between the two levels of government to enhance sharing and devolution of power.</p> <p>8. Continue to implement measures to protect the environment, mitigate climate change and improve the national forest cover.</p> <p>9. Implement measures to promote inclusivity and representation of Kenya's diverse communities in the public service.</p> <p>10. Submit in the prescribed format the annual report on measures taken and progress achieved in the realization of the National Values and Principles of Governance.</p> <p>11. The above two annual reports shall be submitted to the Directorate of National Cohesion and Values by 15th January 2023 in hard copy or emailed to nationalvalues2017@gmail.com</p>
	<p>iii. Corruption Prevention & Risk Management Committee</p>	<ul style="list-style-type: none"> • Carryout a bribery and Corruption Risk Assessment in all Directorate/Departments/ sections and units and develop a plan to mitigate the risks. • Implement measures/strategies outlined in the Risk Mitigation Plan. • Monitor, evaluate and review effectiveness of measures put in place. • Submit quarterly performance reports to EACC using the prescribed format.
	<p>iv. Public Relations, Business Process Re-engineering and Citizen Service Delivery Charter</p>	<p>Resolution of public complaints</p> <p>The committee will be expected to carry out the following tasks</p> <ul style="list-style-type: none"> • Resolve all complains received. • Provide access to information - reactive disclosure. • Create awareness in the complaints handling mechanisms. • Information on the sub-indicators and guidelines on implementations of this performance indicator can be accessed form CAJ website www.ombudsman.go.ke • Submit Quarterly reports via commission email: certificationpc@ombudsman.go.ke <p>Business Process Re-engineering (BPR)</p> <p>BPR is a key driver of service improvement and innovation. The committee will work facilitate the:</p> <ol style="list-style-type: none"> 1. Re engineer at least two (2) service delivery processes. 2. Implement and monitor the re-engineered processes. 3. Submit BPR Reports to PS m, TD using the prescribed format.

		<p>Implementation of Citizens Service Delivery Charter</p> <p>MDAs are required to:</p> <ol style="list-style-type: none"> 1. Display the citizen’s service delivery charter prominently at the point of entry/service delivery points in both English and Kiswahili u. the size of the charter should, at the minimum, be three feet in width and four feet in height, i.e. (3x4) with clearly visible font size of the contents. 2. Customize the charter to unique needs and convenient access of the customers by among others, translating the charter to Braille, providing mechanism for sign language, providing audio recordings and uploading the charter on the MDAs online platforms. 3. Sensitize staff on the Citizens Service Delivery Charter. 4. Ensure conformity with commitments and standards in the Charter by establishing compliance mechanisms e.g., maintaining records on service delivery.
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Audit Committee Formation

The Public Finance Management Act, 2012 and Public Finance Management Regulation, 2015 requires that each public entity shall establish an Audit Committee. The Audit Committee form a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal audit, to the board of directors or a supervisory board or executive management.

Another important role is to ensure that external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations. Properly exercised, their role is vital in being the watchdog for the independence of internal audit and in ensuring that the information made available to the owners (the stakeholders) is reliable thereby enabling them to make judgements about the quality of the management and the future prospects for the public entity.

Objectives of Audit Committee

(a) The purpose of the audit committee is to provide assistance to the accounting officer or governing body. An audit committee ‘s roles and responsibilities will be set out in its charter and

will be determined after consideration of entity specific factors. An audit committee can involve all or a combination of the following duties and responsibilities:

- (i) Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- (ii) Provide an independent review of an entity 's reporting functions to ensure the integrity of financial reports.
- (iii) Monitor the effectiveness of the entity 's performance management and performance information.
- (iv) Provide strong and effective oversight of an entity 's internal audit function.
- (v) Provide effective liaison and facilitate communication between management and external audit.
- (vi) Provide oversight of the implementation of accepted audit recommendations.
- (vii) Ensure the entity effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

Mandate of the Audit Committee:

- (a) The audit committee should drive the assessment of the performance of the head of internal audit.
- (b) Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- (c) There should be in place adequate mechanisms of enabling the audit committee facilitate adequate disposal of all PAC/PIC recommendations. This is done by following up to ensure positive action is taken
- (d) The audit committee is responsible for communicating with the internal and external auditors. In its overseeing role, the committee should focus on: -
 - (i) The changing business environment;
 - (ii) Changing financial reporting requirement;
 - (iii) Audit findings, including comments governance, risk and controls;
 - (iv) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
 - (v) Management response to specific audit recommendations.

Mandate and Commitment

The mandate for risk management comes from the State Department for Wildlife and Senior Leadership Team (SLT). The continued engagement and support of these groups is critically important – without it, risk management fails. These governance groups understand this and are committed to ensuring sustainable and effective risk management within the State Department for Wildlife. Management must mirror this commitment and staff at all levels.

The State Department for Wildlife Council and SLT lead this commitment by:

- endorsing and implementing the Risk Management Framework, and Policy and ensuring that these are updated to remain relevant
- understanding the value added by risk management and communicating this to staff and stakeholders
- aligning risk management activities with the achievement of organizational objectives
- ensuring legislative and regulatory compliance
- assigning accountabilities and responsibilities for risk management at appropriate levels within the organization
- ensuring independence of the Risk and Assurance team such that risks can be raised to the highest level without fear of punitive outcome
- creating and supporting an organizational culture which encourages transparent identification and open discussion of risks
- monitoring the effectiveness of the risk management system and ensuring actions are taken to continually improve it.

Training and Development in governance for those in key leadership.

During the financial year under review the top management were trained on governance areas including adherence to various statutes and laws, one government approach, strategic leadership and management, writing of board papers.

Public participation activities

The SDW has been involved in various public participation forums; these include the review of the Wildlife Conservation and management Act 2013 through regional and national stakeholder meetings; the preparation, gazettelement and launch of the Greater Mara ecosystem management plan, the launch of the HWC Compensation claims payment, the World Wildlife Day 2023.

Compliance with laws and regulations

The State Department for Wildlife has put in place mechanisms to implement various laws and regulations; this is done through training and sensitization of staff, formation and empowerment of various committees, complying with various audit report recommendations, separation of duties, declaration of conflict of interest, information sharing with staff on various statutory provisions, domestication of international obligations, conventions, treaties, protocols.

The Department has also embarked on the process of reviewing the Wildlife Conservation and Management Act, 2013; this has been necessitated by emerging issues in the wildlife conservation sector.

4. Statement by the Cabinet Secretary

The State Department for Wildlife is committed to ensuring that Public Offices are well managed and are effective in delivering quality services in line with provision of the Constitution; the Department plays a vital role in the implementation of the 'BETA' Initiatives and other national priorities with the sole purpose of improving the quality of life of Kenyans. Some of the key priorities include improving natural resources governance, expanding the revenue base and improving livelihoods through creation of job opportunities.

I am committed to providing leadership, enhance harmonious working relationships with key stakeholders, create awareness at all levels of the Ministry on the expectations of the government and maintain open communication as per the one government approach.

As the vision bearer I will live up to the calling of our vision which is to have a vibrant and innovative tourism industry supported by sustainable wildlife, heritage and cultural resources; the above will be realized through putting in place action plans based on the Vision 2030, BETA, MTP IV priorities for the sector.

Being responsible for team growth and development I will ensure that we set policies and strategies geared towards delivering on our mandate, put in place sound resource mobilization mechanisms, robust monitoring and evaluation systems accompanied by timely reporting and accountability frameworks.

The State Department is assigned the responsibility of Wildlife Conservation and Protection, protection of Wildlife Heritage, Management of National Parks, Reserves and Marine Parks and Sanctuaries, Wildlife Conservation Training and Research, Wildlife Biodiversity Management and Protection and Management of Wildlife Dispersal Areas in collaboration with Partners. I commit to provide guidance and stewardship to ensure that the State Department for Wildlife delivers on its mandate.

During the Financial Year under review, the State Department committed to a number of targets, these were documented in the Performance Contract, the Annual Work plan and Procurement Plan; In the FY 2022/2023 moderation of results the State Department for Wildlife performed well in

almost all the indicators. It is my hope that the department will endeavour to achieve all the targets of the current financial year 2023/2024

On maintaining and improving habitat and ecosystem integrity; the State Department initiated mapping and securing of Wildlife dispersal areas; wildlife corridors and transboundary ecosystems; these include the Athi Kapiti Corridor (Sheep and Goats ranch), Tsavo Mkomazi and Mara Serengeti; we were able to finalize the Maasai Mara Ecosystem Management Plan and a Steering Committee has been constituted to facilitate the preparation of the Tsavo Ecosystem Masterplan. As a government we are committed to ensure that all the conservation efforts are co-ordinated, we have initiated the process of developing a conservation policy in collaboration with other sectors.

On reducing poaching, over utilization and illegal Wildlife trade and their related impacts, the State Department enhanced the co-ordination and capacity of security and law enforcement agencies and modernized/expanded the Wildlife Security Units to increase co-ordination and effectiveness.

In order to strengthen knowledge and information access; and use to support evidence based decision making; the Department established and fully operationalized the Kenya Wildlife Research and Training Institute; the Institute will be expected to play its role in conducting priority research; develop data and information systems; develop and harmonize existing protocols, standards and tools for information management, avail research information and knowledge for use in decision making processes, policy development and reporting.

On developing effective governance structure and sustainable financing frameworks to support conservation activities and improve accountability and transparency on conservation financing; we recognise that there has been a shift of focus from demand to the supply of conservation financing and crucially the field of conservation. Consequently, financing has shifted from donor driven financing towards commercial investor driven market. During the year, we developed regulations that will lead to the establishment of the Kenya Wildlife Conservation Trust Fund.

The State Department with broad support from stakeholders including the Public and Private Sector, Universities, Colleges, NGOs, development partners, County Governments and Policy

Makers initiated a comprehensive review of the Wildlife Conservation and Management Act (2013); a draft bill has been submitted for further processing; we hope to complete this process in the Financial Year 2023/2024.

Finally, I wish to acknowledge the efforts of the Principal Secretary, Ms. Silvia Museiya and all the Staff for their unwavering support that led to the sterling performance the current financial year.



Hon (Dr.) Alfred Mutua, EGH
Cabinet Secretary
Ministry of Tourism, Wildlife and Heritage

5. Statement by the Principal Secretary / Accounting Officer

The State Department's total approved budget in Financial Year 2020/21, 2021/22 and 2022/23 was **Kshs.9,549 million**, **Kshs.9,644 million** and **Kshs.9,733 million** respectively. From these budget allocations, **Ksh.9,519 million**, **Ksh.8,595 million** and **Kshs.9,520 million** for the Financial Year 2020/21, 2021/22 and 2022/23 were absorbed respectively representing an absorption rate of 99.7%, 89.1% and 98.7% for the Financial Year 2020/21, 2021/22 and 2022/23 respectively.

On the recurrent budget, the State Department was allocated **Kshs.9,105 million**, **Kshs.8,824 million** and **Ksh.9,364 million** for the Financial Year 2020/21, FY 2021/22, and FY 2022/23 respectively. From these allocations **Kshs.9,102 million**, **Kshs.7,820 million** and **Kshs.9,349 million** for the Financial Years 2020/21, 2021/22 and 2022/23 were absorbed respectively representing an absorption rate of 99.9%, 88.6% and 99.8% for the FY 2020/21, 2021/22 and 2022/23 respectively.

Table. 2.2 Analysis by Category of Expenditure: Recurrent (Kshs. Million)

Vote & Details	Economic Classification	Approved Budget Allocation			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1203	Gross	9,105	8,824	9,364	9,102	7,820	9,349
	A.I. A	1,065	2,533	5,443	1,065	2,530	5,443
	Net	8,040	6,291	3,921	8,037	5,290	3,906
	Compensation to Employees	116	130	112	115	130	122
	Transfers	7,230	5,409	8,004	7,230	4,409	8,004
	Other Recurrent	694	752	1,248	693	751	1,224
	Of which						
	Utilities	0	0	0	0	0	0
	Rent	0	56.8	57	0	56.8	56
	Insurance	0	0		0	0	0
	Subsidies	0	0		0	0	0
	Gratuity	0	6.7	8	0	6.7	8
	Contracted Professionals (Guards & Cleaners)	0	3.1	0	0	3.1	0

Others	0	685.4	1183	0	684.4	1,160
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On the Development budget, the allocation for the State Department for the Financial Year 2020/21, 2021/22 and 2022/23 was **Kshs.444 million, Kshs.820 million and Kshs.369 million** while actual expenditures stood at **Kshs.417 million, Kshs.775 million and Kshs.171 million** respectively representing absorption rates of 94%, 95% and 46% respectively.

Table 2.3: Analysis by category of expenditure: Development (Kshs. Million)

Vote & Vote Details	Description	Approved Budget Allocation			Actual Expenditure		
		2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
1203	Gross	444	820	369	417	775	171
	GOK	62	641	187	35	638	81
	Loans	0	0	0	0	0	0
	Grants	382	179	182	382	137	90
	Local A.I. A	0	0	0	0	0	0

Due to budget cuts, most of the funds earmarked for development were not disbursed.

Key Achievements

Some of the key achievements include the following:

- The department initiated the review of the WCMA 2013 and draft Wildlife Conservation and Management Draft Bill 2023 is undergoing public participation; a consultant is being recruited to facilitate the process.
- Resource mobilization activities were undertaken to boost conservation initiatives; this include the GEF 8 proposal which is now at the Project Proposal Grant Phase. If finally approved by GEF Board, the funding available will be USD 10 Million.
- The Greater Mara Ecosystem Plan was gazetted and launched in conjunction with the Narok County Government
- Operationalization of the Wildlife Conservation Trust Fund is underway; the Board of Trustees has been appointed, draft regulations have been prepared (available for public participation under the guidance of the National Treasury)

- On drought mitigation and response, the SDW has mobilized additional resources from the National Treasury (Kes 369 million) and further Kes 100 million has been sourced from the Tourism Promotion Fund towards the construction of six water pans in Tsavo East National Park (sites have been handed over)
- The department verified, approved and paid Human Wildlife Conflict claims totaling to KShs.908 million.
- The department undertook a feasibility study on the needs (water and infrastructure) of community-based wildlife conservancies.
- On strengthening of the capacity of the SDW, recruitment of additional Directors was initiated and they are expected to be in post by January 2024.

Emerging issues in the Wildlife Sector include the following,

- The need for adopting Climate Change conservation strategies that include reducing emissions and ensuring bio-diverse carbon capture and tackling the stressors leading to improved wildlife biodiversity conservation
- Human-wildlife conflicts and lack of adequate funding for compensation claims
- Bush meat poaching and illegal wildlife trade and trafficking
- Land use changes and associated fragmentation, degradation and loss of wildlife corridors and dispersal areas.
- Spread of invasive species and outbreaks of zoonotic and epizootic diseases
- Lack of enabling legal framework for equitable sharing of the benefits accruing from conservation
- Inadequate Ranger Numbers for conservation activities
- Lack of a comprehensive framework for natural resources conservation and management between the National and County Governments.
- Coastal blue carbon ecosystems, despite their importance, are some of the most threatened ecosystems that need concerted efforts in their sustainable utilization.
- Rapid infrastructure development and other competing land uses encroach into environmentally sensitive habitats and protected areas without corresponding biodiversity offsets and hence the need for economic valuation of the natural capital.

Risk management strategies.

Risk management is embedded within the State Department for Wildlife's systems and processes to ensure that it is part of everyday decision-making. In particular, risk management is embedded in the following key processes;

- **Annual planning and budgeting processes:** Within each portfolio area, risk identification should occur as part of the annual planning cycle to inform planning and budgeting for the following year. Costs of implementing the annual plans, including consideration of costs associated to controls or treatments required need to be incorporated into the budgeting process.
- **Project and programme management:** As part of good project management practice, risks are actively identified, managed, escalated and reported throughout the lifetime of the project.
- **Development and review of State Department for Wildlife policies and procedures:** State Department for Wildlife policies and procedures specify the approach and expected actions required to manage a variety of risks, including those associated with legislative compliance, quality and equivalence, people management, finance and asset management.
- **Procurement and asset management:** Risk management must be factored into decision making for significant procurement and asset management related processes.

Implementation challenges and recommended way forward.

- The government needs to create a Human Wildlife Conflict Co-existence Fund for wildlife related damages since Human-wildlife conflicts continue to be a major challenge as population grows.
- Wildlife utilization report be implemented as well as promotion of community enterprises to enhance human wildlife coexistence.
- There is need to secure wildlife corridors and dispersal areas to address the loss of wildlife habitats and ecosystem functions.
- Wildlife conservation should be made a competitive form of land use by putting in place the necessary regulations, creating awareness among Kenyans and establishing a proper monitoring system.

- There is need to develop a national strategy on invasive species control in protected areas given that there exists inadequate knowledge and investment in control of invasive species especially in protected areas.
- A cross sectoral participatory process in development of policies for natural resources should be established for harmonization of the conflicting sectoral policies and interests.
- Specialized units in collaboration with interagency intelligence operations are established, strengthened, and equipped to combat advanced technology and sophisticated poaching.
- Recruitment of rangers and management trainees to fill existing command and management gaps due to natural attrition overtime since the last recruitment in 2015, security of private conservancies mandate has been added to KWS.
- A regulation needs to be put in place to govern activities of non-state actors towards the national conservation strategy/development agenda.
- Post Covid-19 Pandemic Economic Stimulus Programme needs to be extended to cushion community conservancy rangers to offset the impact of Covid-19 Pandemic and start off implementation of Post Covid – 19 Economic Recovery Strategy and plans for the sub-sector.

The state department for wildlife will work towards actualizing the BETA agenda which includes strengthening natural resources governance, expanding the revenue base, improving livelihoods and creating job opportunities. The above will be accomplished through the following measures.

- Review the benefit sharing frameworks in the Act leading to more equitable/sustainable sharing of revenue between natural and entity governments.
- Facilitate through regulations the revision of park entry fees.
- Expand the revenue streams to include PPPs, review of lease agreements to conform with existing market rates, easements, explore bio-diversity offsets; available investments opportunities within parks/sanctuaries/reserves, a deliberate resource mobilization strategy to be developed.
- Enhance government support to open up accessibility of conservancies through infrastructural support.

Finally I wish to reiterate that the financial report has been prepared as per the international standards and represents the true position of the financial records of the SDW; it is our desire that we will continue utilizing the resources in the most efficient and effective manner to address sustainable wildlife conservation of growing resilient and healthy wildlife populations, habitat restoration, human wildlife coexistence, enhanced livelihoods for the communities and strengthen networks and partnerships.



Ms. Silvia Museiya

Principal Secretary

State Department for Wildlife

6.Statement of Performance Against Predetermined Objectives for the FY2022/2023

Introduction

Policies, Legal and Institutional Frameworks

The sub-sector formulated the Wildlife Conservation and Management Policy (Sessional Paper No. 1 of 2020) that was approved. The formulation of a new policy was necessitated by significant changes that has occurred since the Sessional No. 3 of 1975 and the new constitutional dispensation requiring alignment of all sector policies with the Constitution. The policy seeks to create the enabling environment for enhanced wildlife conservation and sustainable management of wildlife for the current and future generations. The Policy paves way for integration of wildlife management and recognition of both the community and private sector in wildlife conservation and management.

Review of the Wildlife Conservation and Management Act, 2013

The Wildlife Conservation Management Act, 2013 have gaps that were identified and informed the review of the Act and the subsidiary legislations that are expected to take into account the emerging challenges and issues in wildlife conservation and biodiversity conservation and management; development concerns and the new dynamics and innovations in wildlife conservation and management. The Wildlife Policy 2020 as well provides for a framework for enactment of a new law that will enable Kenya to conserve wildlife sustainably.

Wildlife Conservation Trust Fund

The Fund shall raise, manage and disburse funds to promote sustainable conservation in terrestrial and marine national parks, sanctuaries, national reserves and wildlife conservancies. The Government provided Kshs. 200 million as seed capital in 2020/2021 towards the establishment of the Wildlife Conservation Trust Fund that is explicitly provided for in the Policy

and the Wildlife Conservation and Management Act 2013. The State Department for Wildlife developed the Regulations toward the establishment and are awaiting to be gazetted after necessary approvals by Parliament and the National Treasury.

Delinking of WRTI from KWS

The process of delinking WRTI from KWS was initiated in 2020/21 and concluded in FY 2021/2022. The WRTI delinking instruments were ratified enabling WRTI to operate under a new Board as the new SAGA under the ambit of the State department for Wildlife. WRTI is expected to help drive the Wildlife Research Development Agenda and Training for the sub-sector. WRTI will undertake and coordinate the wildlife research and training function. In the year 2021/2022, the institute was allocated Kshs. 150 million through the MTF process towards operation and maintenance costs as well as completion of operationalization process.

Exchange of endangered wildlife between Kenya and Tanzania

The National Wildlife Census Report indicated only 15 roan antelopes occur in Ruma National Park. The National Roan Antelope Recovery and Action Plan (2020-2030) outlines interventions to fast track recovery of the species, one being to acquire roan antelopes from Tanzania. Kenya officially wrote to the Government of Tanzania requesting for 20 roan antelopes from Tanzania to boost Kenya's roan population and fast track their breeding. The two governments formalized the donation of five (5) Eastern Black Rhinoceroses from Kenya to the United Republic of Tanzania (URT) and twenty (20) Roan antelopes from the United Republic of Tanzania (URT) to Kenya. A budget of Kshs. 86.8 million was allocated in Supplementary 2 Estimates, 2021/2022 FY budget. The exchange was intended to improve genetic diversity of the two species in the respective countries. Implementation of this project has enhanced the collaboration and capacity exchange on wildlife conservation and management between the two countries.

Implementation of the ban on the use of single use plastic in protected areas

This was a presidential directive effective from 5th June 2020 banning the use of single-use plastics in protected areas including National parks, National reserves, Forests reserves, national sanctuaries, beaches and Conservation Areas to restore wildlife habitats and enhance ecological integrity of protected areas. The State Department for Wildlife through Kenya Wildlife Service is enforcing this presidential directive across all parks and reserves. To this end, SDW has done 3 sensitisation exercises in parks and alternatives to single-use plastics are being exploited.

Single use plastics and the resulting pollution is one of the biggest catastrophes of our generation and a major threat to biodiversity, which has escalated exponentially over the last few decades, killing our freshwater and marine ecosystems and now negatively impacting the health of communities.

Combating Poaching & Illegal Wildlife Trafficking Int. Approach (IWT) Project

Output 1: Training on wildlife crime related issues conducted for KWS, KRA, NPS and judges in the project

- ❖ 86 members were Jointly Conservancy's Governance Training for nascent conservancies in Tsavo and Maasai Mara conservancies, Mbale, Orpua and Mbokishi at Machakos.
- ❖ 60 rangers were trained on law enforcement at Manyani Academy.

Output 2: Kenya's National Strategy to Combat Poaching and Illegal Wildlife Trade developed, officially approved, and implemented.

The ministry has procured a consultant to take lead in the development of the strategy. Introduction meeting has been held and now awaiting inception report then other steps of the process to follow whereby the it is expected that by December this year the complete strategy document will be out.

Output 3: Anti-Poaching Task Force Maasai Mara

Maasai Mara National Reserve – Conservancy Anti-Poaching Task Force established and supported with trainings and equipment.

Performance: The ToR has been drafted and validated and 12 Task Force members nominated, awaiting operationalization. Collaborative Framework draft has been submitted to AG for legal advice, thereafter to be prepared for signature.

Output 4: Inter-agency-community Wildlife Security Hub in Taita Ranches (Tsavo Ecosystem) established and functional

Work in progress on the attainment of Strategic Objectives through Performance

Contracting

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:

Program	Strategic Objective	Outcome	Indicator	Performance	Comments/strategies
Policy and legal framework	To improve policy, legal and regulatory framework for tourism	Enhanced Sector Coordination	Wildlife Conservation and Management Draft Bill	Draf Bill posted in website for comments	Regional and national stakeholder meetings have been scheduled A consultant in place to guide the process

	and wildlife sector		Wildlife Sector Partnership Instrument Wildlife Sector M& E Framework	Terms of reference developed Draft indicator manual available	
Tourism product development	To Revamp existing tourism products	Enhance visitor experience	10 signature parks developed Amboseli to be a premium park	The Zuru campaign and content creation has been enhanced	Revamp existing tourism attraction sites and facilities Enhance visitor experience in Maasai Mara and Amboseli Develop and transform ten designated KWS parks into signature Africa Safari Product Develop the beach destination into a leading and competitive dream experience
	To improve competitiveness and sustainability of the destination	Minimum standards institutionalized			Coordinate management of Minimum Standards for regulated tourism enterprises, activities and services Oversee accreditation and standardization of regulated tourism enterprises Develop standards for conservation and management of wildlife resources
Financing and Investments	To mobilize funds for the development	Enhance financial sustainability	Resource mobilization	Tourism Promotion Fund in place	Develop innovative mechanisms for sustainable financing of the tourism and wildlife sector

	of tourism and wildlife sector		strategy and regulations Investment Forum	Wildlife Trust Fund has a BOT, awaiting regulations	Operationalize Tourism Promotion Fund. Enhance Capital lending to Hoteliers for refurbishment Operationalize Wildlife Trust Fund.
	To promote investment in tourism and wildlife sector	Wildlife for prosperity; Revenue from wildlife and tourism enterprises increased	incentive schemes Promote investment opportunities Land leasing Conservation easements/off sets		Invest in conference tourism facilities (KICC, NAICEC, MICC) Develop and implement incentive schemes for attracting investment in tourism products Promote innovative and strategic investment for the sustainable use of wildlife resources Promote investment opportunities for the development and management of tourism product and eco-lodges in national parks/ reserves
Conservation and protection of tourism and wildlife resources	To promote equitable and sustainable use of tourism and wildlife resources	Human Wildlife Mutual coexistence Improved livelihoods Joint conservation efforts	Access and Benefit Sharing Reduced HWC Cases		Develop and implement a framework for access and equitable sharing of benefits and resources. Promote human wildlife coexistence to minimise human-wildlife conflict Promote cross sectoral coordination of marine and coastal natural resource management

					Mainstream climate change adaptation and mitigation Develop and implement Post Covid-19 Strategy to ensure sustainability of the wildlife sector
To enhance conservation and management of tourism and wildlife resources	Sustained populations of key wildlife species More resilient wildlife communities	Number of sanctuaries created for endangered and threatened species Number of wildlife populations of keystone species	Black Rhino Sanctuary in Ngulia Ruma National Park (Roan) Elephants populations are 36,280 as at the census of 2021		Reverse the declining trend of endangered and threatened species and resources Reduce poaching, over utilization and illegal wildlife trade Promote preservation of endangered cultures

	To maintain and improve habitat and ecosystem integrity	Enhance space and connectivity for wildlife	Number of wildlife corridors mapped Number of new conservancies created Number of dormant parks/reserves rehabilitated	Report on mapping of wildlife corridors and dispersal areas available 5 conservancies created	Coordinate mapping of ecosystems for conservation action Protect, rehabilitate and restore wildlife habitats and their connectivity Mitigation of Human Wildlife conflicts Support integrated data driven land-use planning Securing wildlife corridors and dispersal areas. Control alien and invasive species in protected areas Control livestock incursion in protected areas
Research and Training	To increase knowledge and information access to support evidence-based decision making	Evidence based decision making and adaptive management	WRTI operationalized Wildlife information hub/Portal		Support tourism development and wildlife conservation and management through use of natural and social sciences and traditional knowledge Develop data and information management systems to ensure quality, access, sharing and use. Coordinate research and implementation of findings in the tourism and wildlife sectors Operationalize Wildlife Research Institute
	To enhance capacity of training institutions	Enhanced productivity	Reviewed curricula		Coordinate tourism and wildlife training, curriculum, examination and accreditation

	and workforce in tourism and wildlife sectors				Develop and or review the curricula at Manyani, LEA, KUC and KWSTI to meet sector emerging challenges and threats Refurbish, expand and equip training institutions to support the sector
Marketing	To improve competitive position of Kenya as tourist destination				Enhance tourism marketing and promotion campaigns Deliver an exceptional tourist experience Inspire the world through a powerful Magical Kenya Brand Develop and implement Post Covid-19 Tourism Recovery Strategy
	To improve performance of the Domestic tourism				Inspire the domestic market through incentives. Coordinate education and awareness campaigns to address the lack of a travel culture amongst Kenyans
Collaboration/ Partnerships	To Strengthen partnerships and collaborations with stakeholders.				Strengthen collaboration with the national, county governments and private sector on tourism and wildlife matters. Strengthen the inter-ministerial/ inter-agency relationships Enhance partnership with the development partners and the international community

					<p>Enhance trans-boundary conservation and collaboration</p> <p>Promote resolution of disputes</p>
	<p>To increase participation of stakeholders in wildlife and tourism matters</p>				<p>Build human resource capacity to execute the ministry's mandate</p> <p>Reengineer processes & systems to improve service delivery</p> <p>Leverage on ICT to improve service delivery</p> <p>Improve institutional culture to effectively respond to the needs of the Tourism and Wildlife sector</p> <p>Ensure compliance with Public Finance Management, Procurement and Disposal Acts/regulations</p> <p>Improve work environment</p>
	<p>To enhance capacity of the Ministry and its Agencies for quality service delivery</p>				

7. Management Discussion and Analysis

Operational and financial performance

Wildlife Sub-sector has one Programme that is; Wildlife Conservation and Management with three corresponding sub-programmes namely; Wildlife Security, Conservation & Management, Wildlife Research and Development, and Administrative Services. The review period covers the financial and non-financial performance for the FYS 2020/21, 2021/2022, 2022/23.

Wildlife Sub-sector has continued to implement all the planned development interventions, activities, and projects/programmes in accordance with the successive work plans and the budgetary provisions throughout the period under review. The work plans are annual in nature and are derived from the Ministry's Strategic Plan and aligned to the Medium-Term Plan (MTP III) of the Kenya Vision 2030, Big Four Agenda and the 'Bottom-Up Economic Transformation Agenda (BETA).

The focus of the activities undertaken in the sub-sector over the review period is on the promotion of sustainability in the utilization and management of the wildlife and natural resources for inclusive socio-economic growth and development. During the period under review the sub-sector experienced a fluctuating resource allocation and at some point, suffered major budget cuts which negatively affected the implementation of the planned activities; however, the allocated resources were prudently utilized as planned and the resultant performance results are discussed below.

A summary of key outputs is presented below for the performance review period 2020/21, 2021/22 and 2022/23 FYs.

Modernization of Anti-poaching Technology

The subsector enhanced anti-poaching and law enforcement operations, improved technologies that strengthened security teams and collaborated with stakeholders and law enforcement agencies. This was aimed at reducing poaching, upholding visitor safety and reducing wildlife crime and trade in illegal wildlife products.

In the FYs 2020/21, 2021/22 and 2022/2023 a total of 13, 28 and 26 elephants were poached respectively. Follow up security operations were undertaken leading to arrest of suspects and recovery of trophies. On the other hand, 3, 4 and 1 rhino were poached over the same period.

Ranger Housing Programme

The purpose of the project is to provide a conducive working environment to KWS rangers across the national parks and stations through decent and affordable housing amenities. This leads to improved productivity and staff drive. In the FY 2022/23, a target of constructing 15 ranger housing units was not realized due to austerity measures on development budget but 3 units were completed in Tsavo East N Park (Mutomo Station) and 11 houses were rehabilitated in Isiolo and Embu station from the FY 2021/2022 disbursement.

Human Wildlife Conflict Mitigation Programme: The aim of the project is to reduce cases of human and wildlife interactions that are likely to result in conflicts through construction of electric fences to restrict wildlife to their designated natural habitats and areas. This reduces cases of human injury, deaths, property and crop destruction by wildlife.

Maintenance of Access Roads and Airstrips in the National Parks

During FYs, 2020/21, 2021/22 and 2022/23, a total of 25km network of unclassified roads was rehabilitated across parks against a target of 47km, for the period under review. In addition, 915km, 2,154km and 0 km of roads were maintained against a target of 1,500kms, 2,228km and 2,064 km in 2020/21, 2021/22 and 2022/23 respectively. Additionally, a total of 26 airstrips were maintained against a target of 17 for the plan period. In the FY 2022/23 no air strips were maintained due to austerity measures on development budget.

Conservation of Biodiversity of Northern Kenya (AFD Project)

The Northern Kenya Biodiversity Conservation Project with the overall goal of achieving sustainable use of natural resources through infrastructure development within and around the Marsabit Forest Ecosystem was completed in 2021/2022 FY. During the period under review, the National Wildlife Climate Change Adaptation Strategy was developed and launched. Five (5) kilometres of roads were rehabilitated, construction of 3 staff houses and 2 guard posts were completed.

Combating Wildlife Crime in Kenya Programme (CWCKP) -USAID

The aims to support the wildlife subsector to improve sustainable wildlife management in and outside the Protected Areas through strengthening organizational capacity, policy and governance; enhanced ecological connectivity and ecosystem integrity, building partnership and engaging local communities to support Wildlife Protection & Security; and securing

National Wildlife Census 2021

The national wildlife Census to establish the baseline of Kenya's wildlife status and distribution commenced in the Fourth Quarter of 2020/2021 FY. This is an important exercise for establishing the baseline data on wildlife population status and distribution for the future use to understand Kenya's wildlife population trends and shifts in their distribution over time. The national census aims to count terrestrial, fresh water, marine mammals, key birds (ostrich and Kori Bastards), endangered primates (Tana Mangabey and Tana red colobus) and the reptiles (crocodiles) in all the 47 Counties in Kenya. The census report was released on 31st August, 2021.

Application of new wildlife Technology

With support from partners and donor institutions, WRTI managed to deploy new wildlife technologies. The technology introduced is where collars are installed on wild animals' movement, to give insight on behaviour and habitat use. In this reporting period twenty (20) new GPS satellite collars were deployed on Mara elephants, five (5) giraffes in Amboseli ecosystem and five (5) lions in Samburu-Laikipia ecosystem. The target for the reporting period was four (4). This over achievement was realized due to support from partners.

Wildlife disease outbreaks containment

WRTI and KWS with support from donors undertook Five (5) disease surveillance in Ruma National Park aimed at containment of potential disease outbreak on the endangered roan antelopes. In addition, an assessment for *Filariasis* in black rhinos was done in Meru National Park. The target for the entire reporting period was six (6). There is an ongoing surveillance in Meru National Park for filariasis

Wildlife Research Permitting Guideline

In consultation with wildlife conservation partners and Stakeholders, the wildlife research permitting guidelines were developed and approved by the authorities for implementation. The purpose of these guidelines is to guide the Wildlife Research process and bring sanity, clarity and enhance governance in the wildlife research space. The document is currently published on the WRTI website.

National wildlife Research agenda

In order to gain a better understanding of the status and trends of wild animal populations and their habitats in the country, the National wildlife research agenda (2023 – 2027) was developed and launched for implementation. An implementation plan has been developed to facilitate implementation.

Policies, Legal and Institutional Frameworks

The sub-sector formulated the Wildlife Conservation and Management Policy (Sessional Paper No. 1 of 2020) that was approved. The formulation of a new policy was necessitated by significant changes that have occurred since the Sessional No. 3 of 1975 and the new constitutional dispensation requiring alignment of all sector policies with the Constitution. The policy seeks to create the enabling environment for enhanced wildlife conservation and sustainable management of wildlife for the current and future generations.

Review of the Wildlife Conservation and Management Act, 2013

The Wildlife Conservation Management Act, 2013 have gaps that were identified and informed the review of the Act and the subsidiary legislations that are expected to take into account the

emerging challenges and issues in wildlife conservation and biodiversity conservation and management; development concerns and the new dynamics and innovations in wildlife conservation and management. The Wildlife Policy 2020 as well provides for a framework for enactment of a new law that will enable Kenya to conserve wildlife sustainably.

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Projects and Investments

State Department Name: State Department for Wildlife (Ministry of Tourism and Wildlife)								
Project Information								
#	Project Name	Project Scope	County	Start Date	Original End Date	Project Cost (Kshs)	% Completion	Remarks
Agency: Kenya Wildlife Service								
1	Modernization of the anti-poaching Technology	Supply and delivery of equipment	Country wide	6/2/2020	12/2/2020	116,818,146	49%	
		Supply and delivery of Webbing / Tactical Vests	Country wide	6/17/2020	12/17/2020	25,000,000	49%	

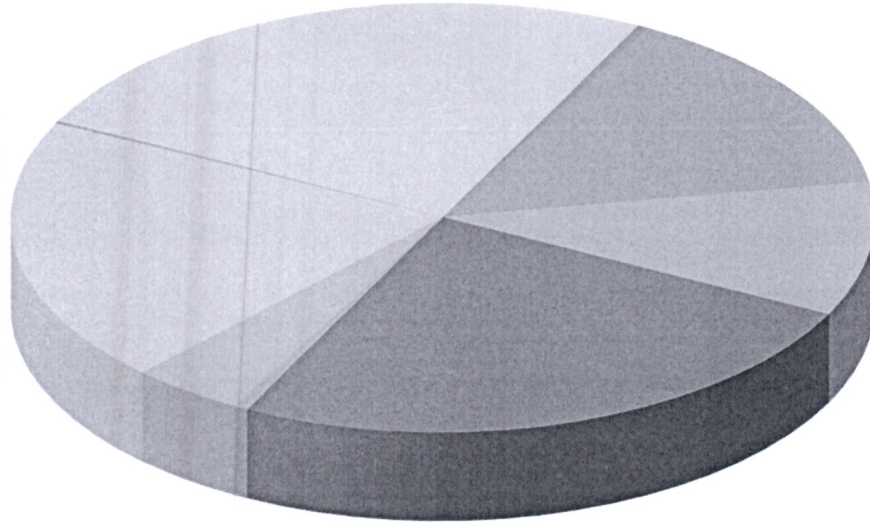
State Department Name: State Department for Wildlife (Ministry of Tourism and Wildlife)								
Project Information								
#	Project Name	Project Scope	County	Start Date	Original End Date	Project Cost (Kshs)	% Completion	Remarks
2	Human Wildlife Conflict Mitigation Programme (Fences and Water)	Supply and delivery of fencing materials: wooden posts and appliances-Mwea NR	Embu	8/7/2019	6/30/2020	2,260,000	29%	
		Supply and delivery of fencing Accessories at: Mt. Kenya N.P., Tsavo East N.P. L. Nakuru N.P., Mwea N.R. Nairobi N.P. Ruma N.P. Meru N.P. and Aberdare N.P.	Nyeri, Meru, Laikipia, Taita Taveta, Nakuru, Embu, Nairobi, Homabay and Kajiado	7/1/2019	6/30/2020	171,967,371	29%	
		Supply and delivery of fencing wooden posts at: L. Nakuru N.P. and Tsavo East N.P.	Nakuru	7/1/2019	6/30/2020	6,437,500	29%	
		Supply and delivery of fencing wooden posts at: Mt. Kenya N.P.	Embu, Meru, Kirinyaga, and Nyeri	7/1/2019	6/30/2020	9,790,000	29%	
		Supply and delivery of fencing wooden posts at: Tsavo West N.P.	Makueni and Taita Taveta	7/1/2019	6/30/2020	4,885,000	29%	
		Supply and delivery of fencing wooden posts at: KWSTI, Arabuko Sokoke, Mt. Kenya N.P., Tsavo East N.P. L. Nakuru N.P., Nairobi N.P.,	Nakuru, Kilifi, Nyeri, Nyandarua, Kirinyaga, Embu, Aberdare,	7/1/2019	6/30/2020	18,145,280	29%	

State Department Name: State Department for Wildlife (Ministry of Tourism and Wildlife)								
Project Information								
#	Project Name	Project Scope	County	Start Date	Original End Date	Project Cost (Kshs)	% Completion	Remarks
		Meru N.P. and Aberdare N.P.	Meru, Taita Taveta, Nyandarua					
		Supply and delivery of fencing materials: Wooden post in Tsavo West N.P.	Taita Taveta, Makueni	7/1/2019	6/30/2020	2,549,800		
3	Ranger housing programme (Design and construction of Ranger houses)	Staff residential houses at Tsavo West NP	Makueni and Taita Taveta	6/12/2019	6/11/2020	29,306,490	10%	
		Staff residential houses at KWS Ngong Station	Kajiado	6/12/2019	6/11/2020	22,125,618	10%	
		Staff residential houses at Aberdares NP	Nyeri	6/14/2019	6/13/2020	29,447,066	10%	
		Staff residential houses at Lake Nakuru National Park	Nakuru	6/14/2019	6/13/2020	21,712,380	10%	
4	Maintenance of access Roads and Airstrips in National parks	Rehabilitation of Kilaguni Airstrip-Tsavo West NP	Makueni and Taita Taveta	10/29/2019	9/28/2020	58,639,594	3%	
		Rehabilitation of Kitirwa-Causeway Airstrip –Maji Ya Kioko Airstrip Road - Amboseli NP	Kajiado	10/29/2019	5/14/2020	24,762,847	3%	
		Rehabilitation of Main Gate –Junct 2/Junct 2-Mbagathi	Nairobi and Kajiado	10/29/2019	9/28/2020	44,981,906	3%	

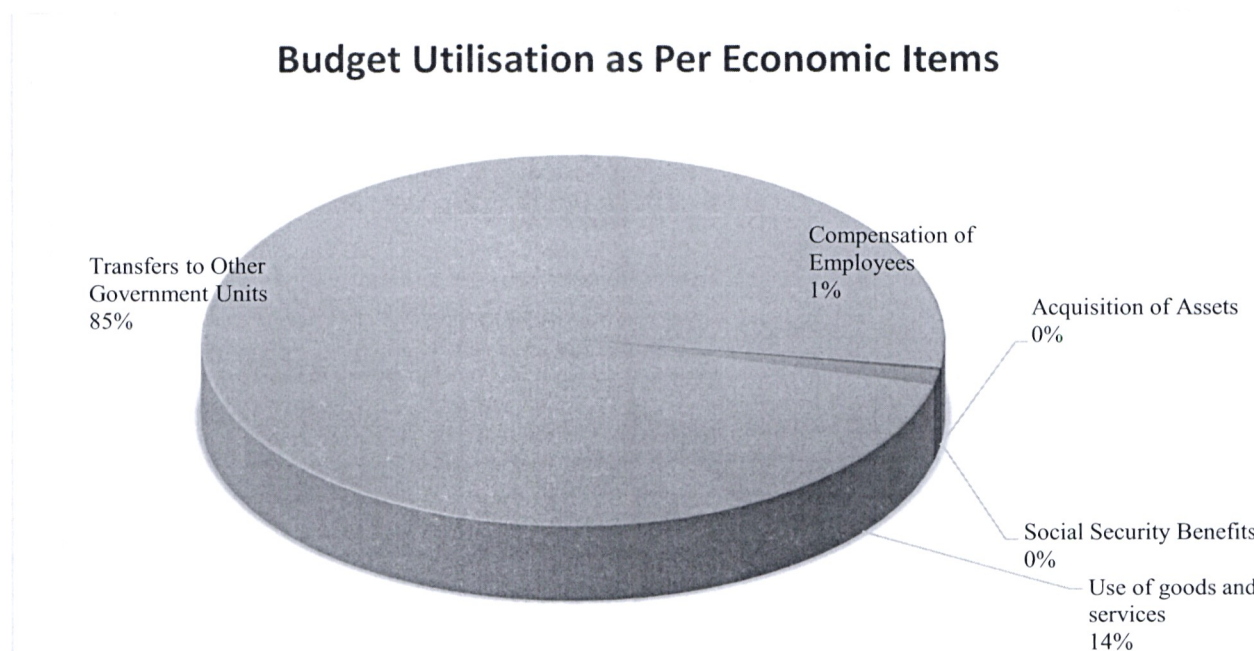
State Department Name: State Department for Wildlife (Ministry of Tourism and Wildlife)								
Project Information								
#	Project Name	Project Scope	County	Start Date	Original End Date	Project Cost (Kshs)	% Completion	Remarks
		Gate/Mbagathi Gate-Central Workshop-Sheldrick- Nairobi NP						
		Routine Maintenance of JCT C106- Main Gate - manyatta Jn. Rd D546- Giriam Point Rd E963-Shimba Hills National Park	Kwale	10/29/2019	2/28/2020	18,369,702	3%	
5	Conservation of Biodiversity in Northern Kenya – AFD	Construction of ADs Office and Gate houses	Marsabit	28/02/2020	12/27/2020	18,724,082	99%	
		Roads rehabilitation Contract Ahmed Gate Karare	Marsabit	9/19/2018	8/15/2020	114,846,556	99%	
		Design, EIA and supervision of roads construction consultancy	Marsabit	6/6/2015	8/14/2020	37,152,294	99%	
		Completion of tourism facility at Old Campsite	Marsabit	28.02.2020	12/27/2020	9,710,460	99%	
		4 Check dams construction	Marsabit	19/09/2018	8/14/2020	73,115,870	99%	
State Department for Wildlife HQ								
6	Combating Poaching and Illegal Wildlife Trafficking in Kenya	Combat poaching and illegal wildlife trafficking in Kenya through an integrated approach	Taita Taveta and Narok	05.07.2019	31.07.2024	407,399,216	21%	

State Department Name: State Department for Wildlife (Ministry of Tourism and Wildlife)								
Project Information								
#	Project Name	Project Scope	County	Start Date	Original End Date	Project Cost (Kshs)	% Completion	Remarks
	through an Integrated Approach							
7	Tsavo Parks Boundary Disputes	Drilling and equipping two borehole and construction of elevated steal tank at Mwakishinyi and Mwakitau	Taita Taveta	01.07.2018	31.06.2021	24,364,962	21%	
		Drilling and equipping one borehole and construction of elevated steal tank at Lumbarwa	Taita Taveta	01.07.2018	31.06.2021	7,557,743	21%	
						1,300,069,883		
Wildlife Research and Training Institute (WRTI)								
8	Maintenance of WRTI facilities	Rehabilitation of research and training facility at Naivasha HQ	Nakuru					No funds have been received
Wildlife Clubs of Kenya								
9	Wildlife Resource Centres	Renovation of learning resource centres	Kisumu, Nakuru, Mombasa					

Revenue/Expense Item



- RECEIPTS
- Proceeds from Domestic and Foreign Grants
- Exchequer releases
- Other Receipts
- Total Receipts
-
-
- Compensation of Employees
- Use of goods and services
- Transfers to Other Government Units
- Social Security Benefits
- Acquisition of Assets
- Total Payments



Issues/Way Forward on Wildlife Sector Reforms

- A. Land Registration and Filing of Group Ranches, other Community Owned Land under the current Lands Act and State-Owned Conservation Land (Parks, Reserves and KWS Stations) = put into consideration – wildlife consideration interests to ensure wildlife dispersal and migratory corridors are secured
- B. Conservation areas (parks, reserves, sanctuaries and conservancies) are degraded and urgent interventions are required to prevent wildlife habitat loss:
 - Mapping of degraded habitats in conservation areas
 - Establishment of wildlife **stocking** rate in Kenya’s key protected areas
 - Restoration/regeneration of the degraded habitats in conservation areas
- C. Lack of clear legal framework to guide benefits/sharing of income generated from national parks, reserves, sanctuaries, community wildlife conservancies

- D. Currently, Kenya does not have a legal framework to guide carbon trading
- E. Park entry fees – Nairobi National Park and other Premium Parks is low
 - Review the park entry fees for Nairobi National Park plus other Premium Parks

Presidential Directives

- Preparation of a conservation policy,
- Implementation of the Wildlife Corridors and Dispersal Report-2016 with Athi-Kapiti corridor as a priority area,
- Stop any further land subdivision and change of land use in the above identified areas until Conservation Policy is finalized
- Fast tracking the implementation of the Community Land Act 2016,
- Conduct a review of the National Land Policy and the Physical Land Use Act 2019 to include conservation as a land use category in Kenya and
- MDAs responsible for the various issues identified above to form multi-sectoral team to formulate and implement the Country's Conservation Policy to be spearheaded by the State Department for Wildlife

8 Environmental and Sustainability Reporting

a) Sustainability strategy and profile

Wildlife resources are valuable natural endowments that must be sustainably managed for present and future generations. In Kenya, wildlife, and the habitats they occupy constitute an important asset to the country. They serve as critical water catchment areas, biodiversity reservoirs and are central to our tourism industry and its growing contribution to the national gross domestic product (GDP). Wildlife is the bedrock to Kenya's tourism industry, which contributes over 10% to the country's GDP. Over the last two years, the sector has been negatively affected by Covid -19 pandemic leading to decline in revenue collection.

The benefits of our wildlife however transcend these economic values. Our impressive network of protected areas and natural habitats not only supports our wildlife, but also provides an array of

ecosystem services and products that are at the centre of the livelihoods of Kenyans and the country's sustainable development. Examples of the ecosystem services include watershed protection, provision of clean water, air, sequestration of carbon dioxide, crop pollination, and control of soil erosion.

State Department for Wildlife oversees; National parks (23 terrestrial national parks, 4 marine national parks), National reserves (28 terrestrial national reserves, 6 marine national reserves), National sanctuaries (7) and 169 community and private conservancies.

Our mandate is achieved through supervision and coordination of our implementing agencies i.e., KWS and WRTI, and partnership and collaboration with non-state actors.

State Department for Wildlife has initiated the review of National Wildlife Strategy 2030 with the aim of refocusing our objectives in wildlife sector, this has been necessitated by emergence of new realities and a new National Wildlife policy 2020. Additionally, Wildlife Conservation and Management Act of 2013 is under review with the aim of having a robust wildlife law in Kenya.

Other activities undertaken in the FY2022/2023 include, but not limited to:

i. Financial sustainability mechanism for conservation initiatives:

Establishment of Wildlife Conservation Trust Fund. This Trust Fund will enhance financial sustainability and resilience of wildlife and tourism sector, providing reliable and long-term resources for National Parks and conservation initiatives outside protected areas. The Government has provided the first contribution of KES 200 million (seed fund) as an indication of its commitment. The Wildlife Conservation Trust Fund Regulations 2021 has been finalized.

ii. Public Private Partnerships in the management of our National Parks:

The State Department for Wildlife has embarked on a Public-Private Partnership project to enhance conservation and increase species numbers. This will reduce the financial burden on the exchequer and will allow the private sector with experience to invest and contribute to the conservation of our national heritage in partnership with government. A first of its kind is the PPP

for Meru-Kora National Park. The transaction advisor was engaged, and a feasibility study has been undertaken.

b) Environmental performance /climate change/ mitigation of natural disasters

i. Implementation of the ban on the use of single-use plastic in protected areas

This was a presidential directive effective 5th June 2020 banning single use plastics in protected areas including National Parks, Beaches, Forests and Conservation Areas. to restore wildlife habitat and enhance ecological integrity of protected areas. The State Department for Wildlife through Kenya Wildlife Service is enforcing this presidential directive across all parks and reserves.

ii. Climate change and drought mitigation

Over the last few years, the impacts of climate change have been felt across protected areas, climate change causes drought, diseases and spread of invasive species amongst other conditions.

The State Department for wildlife has started a drought mitigation program through provision and supplementation of water for wildlife in the Tsavo Conservation Area (TCA). This has been accomplished through enhancement of the existing water pans and in areas where the catchment is not good; enough the existing water pans have been decommissioned and 12 new ones have been constructed in the first phase of the project. This is done by use of contours to establish the best catchment areas.

Additionally, the State Department for Wildlife undertakes tree planting activities as a climate change mitigation measure, the recent tree planting activities were undertaken in Aberdare National Park and Naivasha where a total of 20,000 trees were planted.

iii. Participation in global and regional Multilateral Environmental Agreement Conferences.

The State Department for Wildlife has participated in global conferences, for instance IUCN, United Nations Framework Convention on Climate Change (UNFCCC – Cop 26) and recently United Nations Environmental Assembly (UNEA 5.2) which took place in March 2022. One of the resolutions was to end plastic pollution, and to come up with an international legally binding instrument. Some of the Challenges faced include:

- ❖ Enforcement challenges of the ban on the use of single-use plastics in public beaches.
- ❖ Limited resources both in personnel and financial.
- ❖ Severe drought in some protected areas e.g Tsavo Conservation Area. This calls for more funding and provision of resources.
- ❖ Human Wildlife Conflicts.

c) Employee welfare

The State Department as guided in Article 10 and Article 232 of the Constitution of Kenya incorporates good governance, integrity transparency and accountability as well as inclusiveness, equality, involvement of people in the process of policy making, fair competition and merit as the basis of appointments and promotions as well as affording adequate and equal opportunities for appointment, training and advancement at all levels of the Public Service. The Human Resource Policies and Procedures Manual for the Public Service (May 2016) through Section B.22 ensures adherence to the 2/3 gender ratio in the civil service staff establishment and also provides for constitution of committees which ensure adherence to the stipulated guidelines related to administration and management of government structures and functions.

A skills Audit and a training needs assessment was conducted to identify skills gap within the State Department which brought forth the need for training officers on various training programmes in a bid to close the skills gap. A sensitization for all the staff was carried out on online staff performance appraisal system and through it, staffs were able to set their individual targets on the online system as well as be able to evaluate the supervisees on their appraisals. The organization also facilitated for staff to attend various training programmes in other institutions such as mentoring and coaching programmes, career guidelines and skills training courses.

The safety and security measures committee was constituted to ensure implementation and adherence to the Occupational Safety and Health Act of 2007 (OSHA). The committee is also working on developing an OSHA workplace policy to be able to promote the requirements on safety measures and procedures in the workplace.

d) Operational practices/ Market place practices

The State Department for Wildlife maintains good business practices by ensuring rotational opportunities given to its prequalified suppliers and ensuring the disadvantaged group (women, youth and PWD) reservation of 30% dedication to total procurement is strictly adhered to.

The State Department treats its own suppliers responsibly by honoring contracts and respecting payment practices by timely payment of goods delivered and services rendered and adhering to contract terms without alteration.

e) Community Engagements-

The State Department collaborates closely with the Kenya Wildlife Service (KWS), Kenya Forest Service (KFS), Wildlife Research and Training Institute (WRTI) and the Wildlife Club of Kenya (WCK) to organize and facilitate community engagements to ensure inclusive and effective participation by communities and landowners living with wildlife. Communities and landowners near parks who coexist with wildlife are invited to take an active role in sustainable wildlife conservation.

The State Department, through tree planting exercise capacity built the communities on the significance of biodiversity, how to build and protect a woodland environment, how to plant a tree and the significant role that trees have played throughout history and their relevance. In addition to learning how to plant trees, communities gained knowledge about the many tree species being planted, tree maintenance and care, pest and disease information, land management, and conservation.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 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, 2023. This responsibility includes:

- xii. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- xiii. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity,
- xiv. 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,
- xv. Safeguarding the assets of the entity;
- xvi. Selecting and applying appropriate accounting policies, and
- xvii. Making accounting estimates that are reasonable in the circumstances.

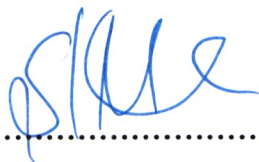
The Accounting Officer in charge of the State Department for Wildlife accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Wildlife financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Wildlife further confirms the completeness of the accounting records maintained for the State Department for Wildlife which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Wildlife confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were


used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the 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 financial statements were approved and signed by the Accounting Officer on 30/06/2023.



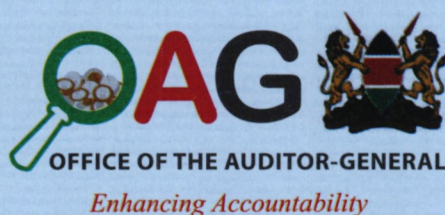
.....
Silvia Museiya
Principal Secretary



.....
John Mwangangi Makai
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WILDLIFE FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report that 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, 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

Opinion

I have audited the accompanying financial statements of State Department for Wildlife set out on pages 1 to 35, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then

Report of the Auditor-General on State Department for Wildlife for the year ended 30 June, 2023

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Wildlife as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

Outstanding Pending Accounts Payable

Note 17.2 to the financial statements reflects pending accounts payables of Kshs.2,708,390,651 relating to human wildlife conflict which were carried forward from 2021-2022 financial year that were not settled during the year under review.

Failure to settle bills during the year to which they relate to, distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. The matters remained unresolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Variances between Budgeted and Actual Amount on Work Plan

During the year under review, the State Department had a budget of Kshs.12,200,000 for eight (8) activities approved in the work plan. During the year, the State Department spent Kshs.20,121,700 resulting to an over-expenditure of Kshs.7,921,700 or 65% of the approved work plan. However, Management did not provide authority for the over-expenditure over the approved budget and the source of funds used to finance the excess expenditure of Kshs.7,921,700. This is contrary to Regulation 44(2) of Public Finance Management (National Government) Regulations, 2015, which states that National Government entities shall execute their approved budgets based in the annual appropriations, and the approved annual cash flow plan with exception of unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates.

In the circumstances, Management was in breach of the law.

2. Anomalies in Procurement

2.1 Unprocedural Procurement Process of ICT Equipment

Note 5 to the financial statements reflects other operating expenses of Kshs.1,068,547,873. This amount includes Kshs.10,878,000 for purchase of ICT equipment and computers. Six (6) firms were invited through a request for quotation and the award to supply was distributed among the six firms. However, three out of the six firms invited were not registered suppliers by the Department.

In addition, the request for quotation was done outside the Integrated Financial Management Information System (IFMIS) and professional opinion approving the procurement process was done without carrying out a market survey. It was not possible to confirm that the procurement process complied with regulations. Further, appointment letters for members by the accounting officer to tender evaluation committee and inspection and acceptance committee were not provided for review.

In the circumstances, Management was in breach of the law.

3. Avoidable Expenditure

During the year under review, Management spent Kshs.2,109,200 to facilitate members of the financial reporting committee for a working retreat from the 14 to 20 August, 2022.

The Committee consisted of twenty-six (26) members and was therefore in violation of circular number MSPS.2/1AVOL.XLV111/ (119) issued by the Presidency on 2/8/2013 limiting members of committees to fifteen (15) and two (2) support staff. In addition, financial reporting tools are available at the headquarters hence the choice of hosting the event in Nakuru was not the most economical option. Further, nomination letters to the committee members were not provided for review.

In the circumstances, efficiency, effectiveness and value for money of Kshs.2,109,200 could not be confirmed.

4. Anomalies in Purchase of Seedlings

The statement of receipts and payments reflects acquisition of assets amount of Kshs.106,003,743 as disclosed in Note 8 to the financial statements which includes purchase of certified seeds, breeding stock and live animals amounting to Kshs.14,998,100. The amount of Kshs.14,998,100 includes Kshs.7,385,000 being supply, delivery, stacking and pitting of indigenous seedlings in Laikipia, Naivasha at Wildlife Research Training Institute and Tsavo East National Park incurred in the month of June, 2023. However, procurement and work plans for the supply planting of indigenous seedlings were not provided for audit. Further, the rationale for planting trees in June 2023 instead of March-April when there were no rains and the survival rate of the indigenous seedlings planted was not provided for audit.

In the circumstances, the effective utilization of funds amounting to Kshs.14,998,100 and value for money on the activities undertaken could not be confirmed.

5. Anomalies in Other Operating Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,284,061,113 as disclosed in Note 5 to the financial statements which includes other operating expenses of Kshs.1,068,547,873. Included in this amount is Kshs.7,231,395 spent on a human wildlife conflict conference held at Nakuru, to execute activities for compensation of conflicts, such as mobilization of members and public consultative meetings. However, annex 1 to the financial statements, pending accounts payables reflects opening and closing amount of Kshs.2,708,390,651 being human wildlife conflict compensation claims that were not paid in the year under review.

Further, the amount of Kshs.1,068,547,873 includes claims paid to officers amounting to Kshs.4,870,000 for working over long hours on various activities that were incurred on retreats for budget preparation and meetings with parliament departmental committee on tourism and wildlife. However, work plans and the rationale of payment for working for long hours and work tickets were not provided for audit.

In the circumstances, effectiveness, efficiency and value for money on the expenditure of Kshs.7,231,395 and Kshs.4,870,000 both totalling to Kshs.12,101,395 could not be confirmed.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Understaffing in Technical Staff

The State Department's approved staff establishment allows for employment of a total of one hundred and sixteen (116) members of staff for State Department to effectively carry out its duties and obligations. The approved staff established authorises for fifty (50) technical staff and sixty-six (66) support services staff.

However, review of the documents presented revealed that the State Department has only eleven (11) technical staff in post thus the technical department was under staffed. Further, the department has a total of eighty-five (85) support services staff against the authorised number of 66 as in the approved staff establishment

In the circumstances, failure to employ and fill the approved establishment may negatively affect the service delivery of the State Department.

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

Responsibilities of 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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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 State Department's 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 Management.
- Conclude on the appropriateness of 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 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 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

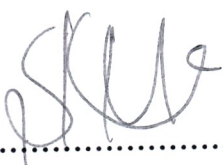
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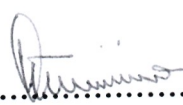
25 January, 2024

11. Statement of receipts and payments for the Year ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Exchequer Releases	1	4,021,259,852	6,034,068,068
Transfers From Other Government Entities	2	0	199,994,576
Miscellaneous Receipts	3	5,442,592,000	2,529,274,504
Total Receipts		9,463,851,852	8,763,337,148
Payments			
Compensation of Employees	4	121,334,466	130,253,838
Use of Goods and Services	5	1,284,061,113	746,137,032
Grants and Transfers to Other Government Entities	6	8,013,092,000	7,625,274,504
Social Security Benefits	7	8,358,199	6,689,273
Acquisition of Assets	8	106,003,743	151,748,967
Total Payments		9,532,849,521	8,660,103,614
Surplus/(Deficit)		(68,997,669)	103,233,534

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 30/06/2023 and signed by:

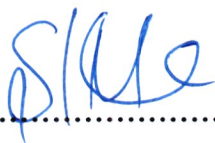

.....
Silvia Museiya
Principal Secretary


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John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

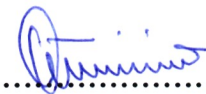
12. Statement Of Financial assets and Financial liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9	927,336,527	115,601,313
Total cash and cash equivalents		927,336,527	115,601,313
Imprests and advances	10	0	48,730
Total financial assets		927,336,527	115,650,043
Financial liabilities			
Third party deposits and retention	11	916,000,000	12,318,966
Net financial assets		11,336,527	103,331,077
Represented by			
Fund balance b/fwd.	12	103,331,077	1,909,202
Prior year adjustment	13	(22,996,881)	(1,811,658)
Surplus/ (Deficit) for the year		(68,997,669)	103,233,534
Net financial position		11,336,527	103,331,077

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 30/06/2023 and signed by:



.....
Silvia Museiya
Principal Secretary



.....
John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

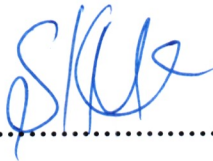
13. Statement of Cash Flows For The Year Ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	4,021,259,852	6,034,068,068
Transfers from other government entities	2	0	199,994,576
Miscellaneous receipts	3	5,442,592,000	2,529,274,504
Total Receipts		9,463,851,852	8,763,337,148
Payments			
Compensation of employees	4	121,334,466	130,253,838
Use of goods and services	5	1,284,061,113	746,137,032
Transfers to other government units	6	8,013,092,000	7,625,274,504
Social security benefits	7	8,358,199	6,689,273
Total Payment		9,426,845,778	8,508,354,647
Net receipts/(payments)		37,006,074	254,982,501
Adjusted For:			
Adjustments during the year			
Prior year adjustments	13	(22,996,881)	(1,811,658)
Decrease/(Increase) in accounts receivable	14	48,730	48,813
Increase/(Decrease) in deposits and retention	15	903,681,034	11,806,661
Net Cash Flow from Operating Activities		880,732,883	265,026,317
Cash flow From Investing Activities			
Acquisition of assets	8	(106,003,743)	(151,748,967)
Transfer From Other Government Entities		0	0
Net Cash Flows from Investing Activities		(106,003,743)	(151,748,967)
Net increase in cash and cash equivalents		811,735,214	113,277,349
Cash & Cash Equivalent at Start of The Year	19	115,601,313	2,323,964

State Department for Wildlife
Annual Report and Financial Statements for the year ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cash & Cash Equivalent at End of The Year	19	927,336,527	115,601,313

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 30/06/2023 and signed by:



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Silvia Museiya
Principal Secretary



.....
John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023

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 %
Exchequer releases	4,631,810,000	(523,714,457)	4,030,753,074	4,021,259,852	9,493,222	99%
Proceeds from domestic and foreign grants	135,000,000	46,750,000	259,092,469	0	259,092,469	0
Miscellaneous receipts	3,219,000,000	2,223,592,000	5,442,592,000	5,442,592,000	0	100%
Total Receipts	7,985,810,000	1,746,627,543	9,732,437,543	9,463,851,852	268,585,691	97%
Payments						
Compensation of employees	165,000,000	(41,000,000)	124,000,000	121,334,466	2,665,534	98%
Use of goods and services	1,354,543,377	(50,884,506)	1,303,658,871	1,284,061,113	19,597,758	98%
Transfers to other government entities	6,403,000,000	1,862,342,000	8,265,342,000	8,013,092,000	252,250,000	97%
Social security benefits	8,358,200	0	8,358,200	8,358,200	0	100%
Acquisition of assets	54,908,423	(23,829,951)	31,078,472	106,003,743	(74,925,272)	341%
Total Payments	7,985,810,000	1,746,627,543	9,732,437,543	9,532,849,522	199,588,021	98%
Surplus/ Deficit				68,997,669	(68,997,669)	

Notes

(a) Budget adjustments were due to Supplementary 1 and Supplementary 2

The entity financial statements were approved on 30/06/2023 and signed by:



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Silvia Museiya
Principal Secretary



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John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

(a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY22/23

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	3,945,000,000	(23,714,457)	3,921,285,543	3,920,672,926	612,617	100%
Miscellaneous receipts	3,219,000,000	2,223,592,000	5,442,592,000	5,442,592,000	0	100%
Total Receipts	7,164,000,000	2,199,877,543	9,363,877,543	9,363,264,926	612,617	100%
Payments						
Compensation of employees	153,000,000	(41,000,000)	112,000,000	112,004,710	(4,710)	100%
Use of goods and services	1,262,133,377	(47,659,766)	1,214,473,611	1,207,482,672	6,990,939	99%
Transfers to other Government entities	5,715,000,000	2,288,592,000	8,003,592,000	8,003,592,000	0	100%
Social security benefits	8,358,200	0	8,358,200	8,358,200	0	100%
Acquisition of assets	25,508,423	(54,691)	25,453,732	25,312,870	140,862	99%
Total Payments	7,164,000,000	2,199,877,543	9,363,877,543	9,356,750,452	7,127,091	100%
Surplus/Deficit				6,514,474	(6,514,474)	

Notes

(b) Budget adjustments were due to Supplementary 1 and Supplementary 2

The entity financial statements were approved on 30/06 2023 and signed by:

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Silvia Museiya

Principal Secretary

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John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

(b) Statement Of Comparison of Budget and Actual Amounts: Development for FY22/23

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	686,810,000	(500,000,000)	109,467,531	100,586,926	8,880,605	92%
Proceeds from domestic and foreign grants	135,000,000	46,750,000	259,092,469	0	259,092,469	0%
Miscellaneous receipts	0	0	0	0	0	
Total Receipts	821,810,000	(453,250,000)	368,560,000	100,586,926	267,973,074	27%
Payments						
Compensation of Employees	12,000,000	0	12,000,000	9,329,756	2,670,244	78%
Use of goods and services	92,410,000	(3,224,740)	89,185,260	76,578,441	12,606,819	86%
Transfers to other Government entity	688,000,000	(426,250,000)	261,750,000	9,500,000	252,250,000	0%
Acquisition of assets	29,400,000	(23,775,260)	5,624,740	80,690,872	(75,066,132)	1435%
Total Payments	821,810,000	(453,250,000)	368,560,000	176,099,069	192,460,931	48%
Surplus/Deficit				(75,512,143)	75,512,143	

Notes

- a) Budget adjustments were due to Supplementary 1 and Supplementary 2
- b) Under absorption was due to underfunding of development projects for SAGAS

c) Under absorption for use of goods and compensation of employees were due to delay in recruitment of three key staff in Project Management Unit (PMU) of UNDP-IWT Project

The entity financial statements were approved on 30/06/2023 and signed by:


.....

Silvia Museiya
Principal Secretary


.....

John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

(c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-Programme	Final Budget	Actual on comparable basis		Budget utilization difference
		2022/2023	Kshs	
			Kshs	
1019010000	8,827,513,640	8,556,290,552		271,223,088
1019020000	665,000,000	665,000,000		0
1019030000	239,923,903	235,929,006		3,994,897
Total	9,732,437,543	9,457,219,558		275,217,985

15. Notes to the Financial Statements

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 and also comprise of the following development projects implemented by the entity:

- i. UNDP-IWT Project

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 State Department for Wildlife for all the years presented.

a) Recognition of Receipts

The State Department for Wildlife recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) 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.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous receipts

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

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Wildlife.

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) Principal on borrowing

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 and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 2 to the financial statements.

vi) 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 State Department for Wildlife includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's 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 or grants.

c) 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 bank account register is maintained, and a summary provided for purposes of consolidation. This summary is disclosed as an annexure 7 to the financial statements.

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 and retentions. As of 30th June 2023, this amounted to Kshs 916,000,000 compared to Kshs 12,318,966 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) 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. 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.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, 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 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were 2 number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter State Department for Wildlife transfers.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department for Wildlife and another State Department for Wildlife are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l) Contingent Liabilities

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 recognised 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.

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. Annex 5 of this financial statement is a register of the contingent liabilities in the year.

Notes to the Financial Statements

1 Exchequer releases

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers From Exchequer for Quarter 1	499,407,206	955,030,880
Transfers From Exchequer for Quarter 2	738,538,780	1,600,587,975
Transfers From Exchequer for Quarter 3	752,871,365	1,336,975,570
Transfers From Exchequer for Quarter 4	2,030,442,501	2,141,473,643
Total	4,021,259,852	6,034,068,068

- a) *Exchequer releases does not include the second KES 65 million received on 30th June 2023. It includes the first 65 million issued to the State Department on 02.03.23 from contingency fund to mitigate wild fires in Aberdare National Park; the same was transferred to Kenya Wildlife Service. With the approval of Supplementary II by the National Assembly, The National Assembly issued an exchequer of Kshs. 65 million refunded to the contingency fund on 4th July 2023.*

Notes to the Financial Statements (continued)

2

Transfers From Other Government Entities

Description	Recurrent	Development	2022/2023	2021/22
	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities				
Tourism Promotion Fund			0	199,994,576
TOTAL			0	199,994,576

Notes to the Financial Statements (continued)

3 Miscellaneous Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from Administrative Fees and Charges-AIA Collected by:		
Kenya Wildlife Services	5,269,592,000	2,398,270,000
Wildlife Clubs of Kenya	15,000,000	13,019,451
Wildlife Research and Training Institute	158,000,000	117,985,053
Total	5,442,592,000	2,529,274,504

a) There was increased collection for AIA. Target estimate for AIA for the SAGAS were surpassed by KES 61,072,308 for KWS and KES 55,060 for Wildlife Clubs of Kenya.

Notes to the Financial Statements (continued)

4 Compensation to Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	74,471,882	88,417,978
Basic wages of temporary employees	9,329,756.2	971,804
Personal allowances paid as part of salary	37,532,828	40,864,056
Total	121,334,466.2	130,253,838

a) Under absorption for compensation of employees were due to delay in recruitment of three key staff in Project Management Unit (PMU) of UNDP-IWT Project

Notes to the Financial Statements (Continued)

5 Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Communication, supplies and services	967,622	1,577,767
Domestic travel and subsistence	40,460,242	28,616,816
Foreign travel and subsistence	21,522,498	2,660,524
Printing, advertising and information supplies & services	2,049,195	456,200
Rentals of produced assets	58,140,076	57,523,998
Training expenses	214,297	8,155,250
Hospitality supplies and services	37,712,228	4,482,382
Specialized materials and services	20,101,780	12,179,641
Office and general supplies and services	3,546,630	1,640,178
Fuel Oil and Lubricants	22,306,288	4,122,669
Other operating expenses	1,068,547,873	622,070,727
Routine maintenance – vehicles and other transport equipment	7,290,454	1,922,000
Routine maintenance – other assets	1,201,930	728,880
Total	1,284,061,113	746,137,032

a) Budget increase for Human Wildlife Conflict Compensation

Notes to the Financial Statements (Continued)

6 Grants and Transfers to other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to National Government entities	0	0
Current grants to government agencies and other level of government	2,561,000,000	6,938,474,504
Capital grants to government agencies and other level of government	9,500,000	686,800,000
Total	2,570,500,000	7,625,274,504

a) Decrease due to underfunding of development projects for SAGAS

Notes to the Financial Statements (Continued)

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	AIA	Total for the year	2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs					
Kenya Wildlife Service	2,025,000,000	0	5,330,664,308	7,294,592,000	7,418,270,000
Wildlife Clubs of Kenya	29,000,000	9,500,000	15,055,060	53,500,000	57,019,451
Wildlife Research and Training Institute	507,000,000	0	158,000,000	665,000,000	149,985,053
Total	2,561,000,000	9,500,000	5,503,719,368	8,013,092,000	7,625,274,504

b) There was increased collection for AIA. Target estimate for AIA for the SAGAS were surpassed by KES 61,072,308 for KWS and KES 55,060 for Wildlife Clubs of Kenya.

7 Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	8,358,199	6,689,273
Total	8,358,199	6,689,273

a) Due to payment of Gratuity for former PS and advisor to the CS

Notes to the Financial Statements (Continued)

8 Acquisition of Assets

Non -Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Refurbishment of Buildings	0	14,274,464
Overhaul of Vehicles and other Transport Equipment	0	431,726
Purchase of Household Furniture and Institutional Equipment	995,280	279,652
Purchase of Office Furniture and General Equipment	11,566,122	3,972,278
Purchase of Specialized Plant, Equipment and Machinery	2,759,679	1,410,098
Purchase of Certified Seeds, Breeding Stock and Live Animals	14,998,100	1,151,648
Rehabilitation of Civil Works	0	576,995
Purchase of Specialized Plant	0	6,999,999
Construction and Civil Works (Tsavo Wildlife Water Project)	75,684,562	122,652,107
Total	106,003,743	151,748,967

Notes to the Financial Statements (Continued)

9 Cash and Bank Accounts

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts (Note 10 A)	927,336,527	115,601,313
Total	927,336,527	115,601,313

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exc rate (if in foreign currency)	2022-2023	2021-2022
				Kshs	Kshs
State Department for Wildlife A/c No. 1000395559	Kshs	Recurrent	0	6,598,823	24,221,998
State Department for Wildlife A/c No. 1000395648	Kshs	Development	0	136,800	1,717,880
State Department for Wildlife A/c No. 1000395702	Kshs	Deposit	0	0	12,318,966
Tsavo Wildlife Water Project A/c No 1000547243	Kshs	Project	0	1,657,907	77,342,469
State Department for Wildlife UNDP-IWT A/c No1000506539	Kshs	Project	0	2,942,997	0
Human Wildlife Compensation Claim	Kshs	Deposit	0	916,000,000	0
Total				927,336,527	115,601,313

*Notes to the Financial Statements (Continued)***9B: Imprests and Advances**

<i>Description</i>	2022-2023	2021-2022
	Kshs	Kshs
Salary advances	0	48,730
Total	0	48,730

Imprests and advances Aging analysis.

	2022/2023	% of the total	2021/2022	% of the total
Under one year	0	0	48,730	0
Total	0	0	48,730	

11 Third party deposits and retention

<i>Description</i>	2022-2023		2021-2022	
	Kshs		Kshs	
Retention	0		12,318,966	
Deposits	916,000,000			
Total	916,000,000		12,318,966	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	916,000,000	100	12,318,966	100
Total	916,000,000		12,318,966	

- a) Increase due to funding for Human Wildlife Compensation Claims at the end of the financial year.

12 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	115,601,313	2,323,964
Cash in hand	0	0
Salary advances	48,730	97,543
Accounts Payable	(12,318,966)	(512,305)
Total	103,331,077	1,909,202

13 Prior Year Adjustments

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	115,601,313	(25,939,878)	13,976,873
UNDP-IWT Project	0	2,942,997	0
Imprests and advances	48,730	0	48,730
Third party deposits and retention	(12,318,966)	0	(12,318,966)
	103,331,077	(22,996,881)	102,028,852

The amount of prior adjustment related to funds amounting to Kshs.75,684,562 for Tsavo Water Project has now been taken to acquisitions of assets. The balance of Kshs.22,996,881 relates to funds for exchequer provisions swept to National Treasury in July 2022 which had not been charged to the Vote.

14 (Increase)/ Decrease in Advances and Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables As At 1 st July (A)	48,813	97,543
Receivables As At 30 th June (B)	0	48,730
(Increase)/ Decrease in Receivables (C=(B-A))	48,813	48,813

15 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1 st July	12,318,966	512,305
Payables As At 30 th June	916,000,000	12,318,966
Increase/ (Decrease) In Payables	903,681,034	11,806,661

16 Related Party Disclosures

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

- i) Key management personnel include;
 - Cabinet Secretaries and
 - Principal Secretary
- ii) Other Ministries Departments and Agencies and Development Projects;
 - Tourism Promotion Fund
 - NSSF
 - UNDP-IWT Project
- iii) State Corporations and Semi-Autonomous Government Agencies.
 - Kenya Wildlife Service
 - Wildlife Club of Kenya
 - Wildlife Research and Training Institute

17 Other Important Disclosures

17.1 Related party transactions:

Description	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation	22,414,269	24,365,116
Transfers to Related Parties		
Transfers to SCs and SAGAs	2,570,500,000	7,625,274,504
Transfers to Development Project	71,086,926	36,380,814
Total Transfers to Related Parties	2,641,586,926	7,686,020,434
Purchase of Goods and Services		
Rent paid to NSSF	56,141,777	56,799,999
Training Fees paid to Govt Agencies	0	0
Conference Facilities hired from Govt. Agencies (WRTI)	0	1,061,400
Total Goods and Services paid to Govt. Agencies	56,141,777	57,861,399
Transfers from Related Parties		
Transfers from the Exchequer	4,021,259,851	6,034,068,068
Transfers from other MDAs (Tourism Promotion Board)	0	199,994,576
Total Transfers from Related Parties	4,021,259,851	6,234,062,644

17.2 Pending Accounts Payable (See Annex 1)

	Balance b/f Previous FY	Additions for the period	2022-2023	2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Human Wildlife Conflict	2,708,390,651	0	2,708,390,651	2,708,390,651
Supply of Services	7,596,510	0	0	7,596,510
Supply of Goods	0	0	0	0
	0	0	0	0
Total	2,715,987,161	0	2,708,390,651	2,715,987,161

Notes to the Financial Statements (Continued)

17.3 Contingent Liabilities

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court cases against the State Department for Wildlife	8,645,520	10,180,000
Total	8,645,520	10,180,000

Notes to the Financial Statements (Continued)**17.4 Progress on follow up of Prior Years Auditor-General's recommendations.**

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

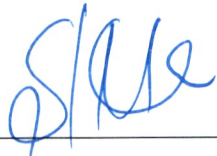
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1698	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.9,764,799,340 and Kshs.8,763,337,148 respectively, resulting to an underfunding of Kshs.1,001,462,192 or 10% of the budget. Similarly, the State Department spent Kshs.8,660,103,614 against an approved budget of Kshs.9,764,799,340 resulting to an under</p>	<p>The Underfunding and under-performance were due to non-transfer of recurrent grants to KWS of Kshs.1,000,000,000.00 (One Billion). The funds were factored in the supplementary 1 budget to support the operations of KWS after they suffered a low revenue collection due to corona restriction on travelling affecting the tourism industry. However, the transfer was not done due to lack of exchequer funding.</p>	Not resolved	2023/2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expenditure of Kshs.1,104,695,726 or 11% of the budget. The underfunding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public</p>			
1699	<p>Human Wildlife Conflict Compensation Annex 1 to the financial statements reflects outstanding balance for pending accounts payable of Kshs.2,715,987,161. This balance includes an amount of Kshs.2,708,390,651 in respect of unpaid human wildlife compensation claims. Although the Department paid claims amounting to</p>	<p>The state department has been requesting enough allocation to compensate the victims of Human Wildlife Conflict on a timely basis but the provision has not been enough and even where the funds have been allocated in the budget the department has not been getting full issue of exchequer. Like in the case above, the department had been given an allocation of</p>	Not resolved	2023/2024

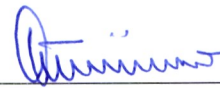
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.530,000,000 during the year under review, the cumulative outstanding balance is still growing due to increased human wildlife conflicts. Failure to settle human wildlife conflict claims during the year in which they relate distorts the budget and adversely affects the budgetary provisions for the subsequent year as they form a first charge.	1 billion but only received an exchequer of KES 530 million which was used to pay part of the claims. The department will however continue to engage the National Treasury and Parliament to provide enough funds for the purpose of clearing the outstanding claims. Going forward, the Government has come up with a Scheme called Human Wildlife Compensation Scheme with current allocation of 800 million.		
1701	Lack of ICT Policy and Risk Management Policy the State Department had not prepared and implemented an ICT policy as a commitment to	A draft ICT policy has been developed now undergoing validation. For Risk management policy a risk management register has been developed and	Not resolved	2023/2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the process of implementing digital technology. An ICT policy would give guidance on 556 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. 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</p>	<p>risk management committee trained. The policies will be completed in the financial year 2022/2023</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	integrity. In the circumstances, the State Department did not have a framework to identify, assess and control risks			



Silvia Museiya
Principal Secretary



John Mwangangi Makai
Head of Accounting Unit
ICPAK M/No 4323

16. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year 2021-2022	Additions During the year	Amount paid During the year 2022-2023	Outstanding Balance 2022-2023	Comments
				a	b	c	d=a+b-c	
Human Wildlife Conflict Compensation			4,760,001,651	2,708,390,651			2,708,390,651	
Sub-Total			4,760,001,651	2,708,390,651			2,708,390,651	
Supply of services								
1. Travel Lounge			4,713,070	4,713,070		4,713,070		
2. Polly Fly Tours			1,760,900	1,760,900		1,760,900		
3. Brogibro			104,100	104,100		104,100		
4. Rawil Tours			294,600	294,600		294,600		
5. Wildlife Research and Training Institute			723,840	723,840		723,840		
Sub-Total			7,596,510	7,596,510		7,596,510		
Grand Total			4,767,598,161	2,715,987,161		7,596,510	2,708,390,651	

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Refurbishment of Buildings	21,447,588	0			21,447,588
Overhaul of Vehicles and other transport equipment	1,945,731	0			1,945,731
Purchase of household furniture and institutional equipment	2,202,202	995,280			3,197,482
Purchase Office equipment, furniture and fittings	18,357,988	11,566,122			29,924,110
Purchase of specialized Plant, equipment and Machinery	1,998,288	2,759,679			4,757,967
Purchase of certified seeds, breeding stock and live animals	11,151,648	14,998,100			26,149,748
Rehabilitations of civil works	576,995	0			576,995
Purchase of specialized plant	6,999,999	0			6,999,999
Construction and civil works (Tsavo Wildlife Water Project)	122,652,107	75,684,562			198,336,669
Total	187,332,546	106,003,743			293,336,289

Annex 3: List of Projects implemented by the State Department for Wildlife

	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Modernisation of the antipoaching Technology-HQ	Acquire Categories of Specialized equipment	Principal Secretary	Yes
2	Human wildlife mitigation programme- HQ	Construct and rehabilitate fence rehabilitated construct boreholes and water pans	Principal Secretary	Yes
3	Ranger Housing Programme- HQ	Construct and rehabilitate Ranger houses	Principal Secretary	Yes
4	Wildlife resource centres- HQ	Construct and renovate wildlife resource centres Conduct wildlife awareness programs in schools and institutions of higher learning	Principal Secretary	Yes
5	Refurbishment of NSSF Building -HQ	Refurbish floors at NSSF building	Principal Secretary	Yes

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6	Maintenance of Access Roads and Airstrips in Parks	Maintain and rehabilitate roads in parks. Maintain and rehabilitate air strips	Principal Secretary	Yes
7	Combating Wildlife Crime in Kenya Program (CWCKP) Project - USAID	Acquire titles for protected areas Register community conservancies Acquire Categories of Specialized equipment Train Staff	Principal Secretary	Yes
8	Combating Poaching & Illegal Wildlife Trafficking Int. Approach (IWT)	Construction of Water Pans and Small Dams Stability of baseline values of key wildlife species in the Tsavo and Maasai Mara ecosystem	Principal Secretary	Yes

9	Implementation of Plastic Ban In Protected Areas	Conduct sensitization sessions on hazards caused by plastics in protected areas Develop alternatives to plastics	Principal Secretary	Yes
10	Study & Capacity Building III	Feasibility Study	Principal Secretary	Yes
11	Rehabilitation of Research & Training Facilities at Naivasha HQ	Rehabilitate research and Training Facilities	Principal Secretary	Yes

Annex 4 – List of SCs, Sagas and Public Funds Under the State Department for Wildlife

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	Kenya Wildlife Service	2,025,000,000	Yes
2	Wildlife Research Institute	507,000,000	Yes
3	Wildlife Clubs of Kenya	38,500,000	Yes
		2,570,500,000	

Annex 5 – Contingent Liabilities Register

Nature of contingent liability		Remarks
1	Nature of contingent liability	Remarks
2	Lawrence Kithome Mutua	Awarded Kshs. 615,120 for fish and fish pond destroyed as a result of HWC
3	Catherine Njoki Muchiri	Awarded Kshs. 180,000 (already paid) for crops destroyed as a result of HWC and an additional Kshs. 30,400 as bill of cost (not yet paid)
4	Ngondi Kichundu	Awarded Kshs. 5,000,000 for death caused as a result of HWC. Already compensated 20% (Kshs. 1,000,000)
5	Lucy Muthoni Muchiri	Awarded Kshs. 180,000 (already paid) for crops destroyed as a result of HWC.
6	Magdalene Wanjiru Mugwe	Awarded Kshs. 5,000,000 for death caused as a result of HWC. Already compensated 20% (Kshs. 1,000,000)

Annex 6- Reports Generated from IFMIS

IFMIS Financial Reports to be presented on request.