

KENYA
WILDLIFE
SERVICE



ANNUAL REPORT 2014

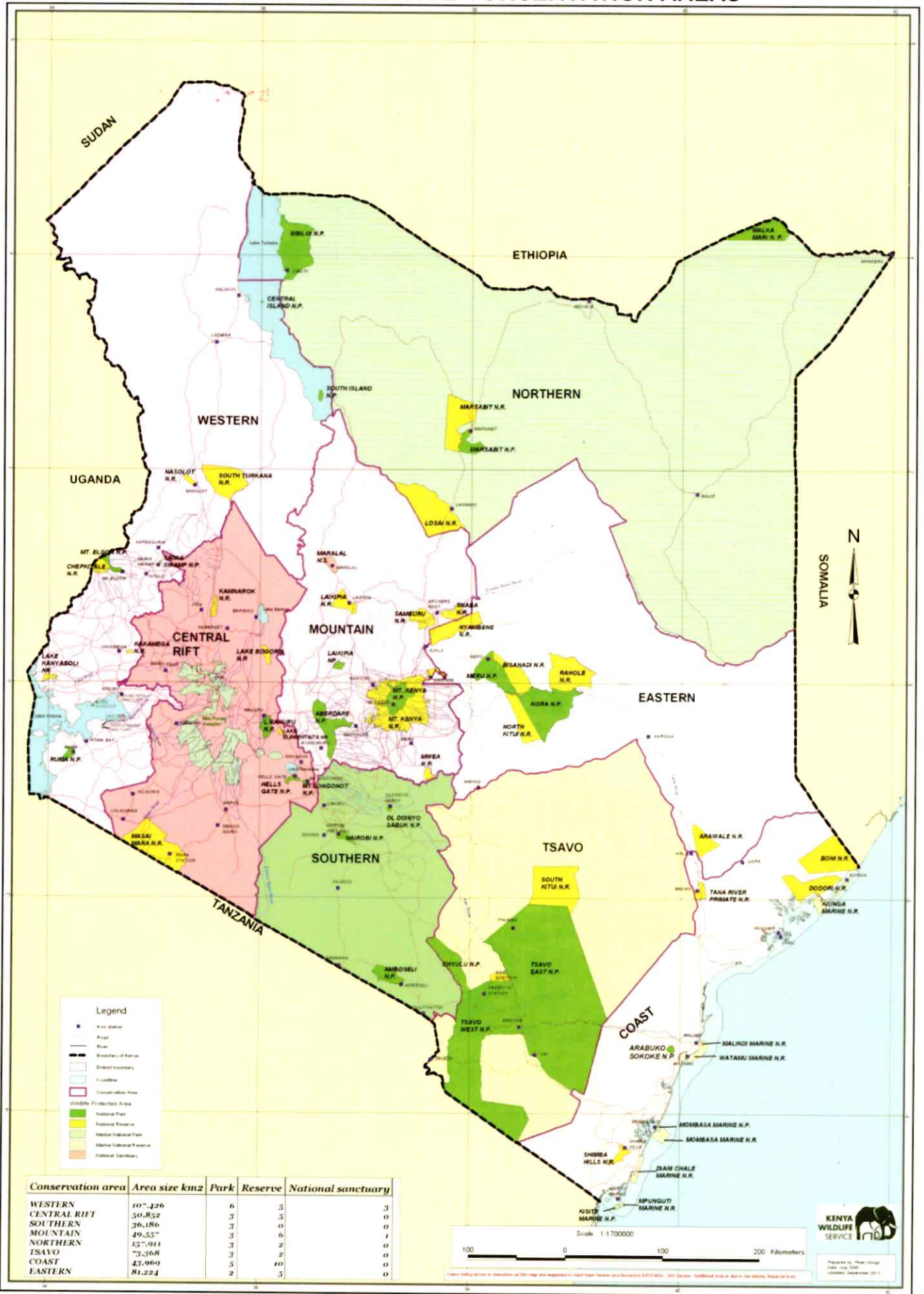
*Paper laid by the
Majority Party
on 9/3/2016 (pm)*

PARLIAMENT OF KENYA
LIBRARY



Our Heritage, Our Pride

KENYA WILDLIFE SERVICE CONSERVATION AREAS



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KENYA
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CORPORATE INFORMATION

1. ENTITY INFORMATION AND MANAGEMENT

The Kenya Wildlife Service is a State Corporation under the Ministry of Environment, Water and Natural Resources in the State Department of Environment and Natural Resources. It was established by an Act of Parliament Cap 376 which came into effect in December 1989.

VISION

Save the last great species and places on earth for humanity

MISSION

Sustainably conserve, manage and enhance Kenya's wildlife, its habitats and provide a wide range of public uses in collaboration with stakeholders for posterity.

CORE VALUES

We shall be guided by the following core values, which provide an integrated focus towards enhancing provision of acceptable quality service.

- i) Passion
- ii) Professionalism
- iii) Innovation
- iv) Quality

Service Delivery

We will provide our customers with:

- High quality and secure parks
- Wildlife conservation education - publication and information about wildlife in a form suitable for and accessible to all
- Sustainable wildlife population
- Protection of agriculture and animal husbandry against destruction of wildlife
- Data and information service to scientific, advisory and consultancy organisations involved in wildlife conservation
- Professional services in a friendly, responsive and professional environment

What We Do

- Formulate policies regarding the conservation, management and utilisation of all types of fauna and flora (excluding domestic animals)
- Manage national parks and reserves
- Provide wildlife conservation, education and extension services to create public awareness and support for wildlife policies
- Strive to achieve the competence and fairness in the care and development of the parks and reserves through research, the deliberate acquisition, use and dissemination of relevant information from research and other sources
- Administer and coordinate international protocols, conventions and treaties regarding wildlife in all its aspects

Our Customers

Our customers may be involved or participate in, or represent any or all of the critical areas-tourism, recreation, marine and conservation, and include:

- Individuals, groups, governments and private organisations that use the national parks and reserves for tourism, recreation, and research;
- Individuals, groups or organisations that have any level of interest in or impact on the development and conservation of wildlife.

QUALITY POLICY STATEMENT

Kenya Wildlife Service is committed to sustainably conserve, manage and enhance Kenya's wildlife and its habitats, and provides a wide range of public uses in collaboration with stakeholders, in pursuit of this commitment;

WE SHALL

- i) Understand our customer and stakeholder challenges, and identify their requirements
- ii) Continually improve our products and services to meet and exceed customer expectations
- iii) Ensure that objectives are established and implemented at relevant levels in line with the set strategic directions
- iv) Improve the effectiveness of the Quality Management System
- v) Ensure that this policy is well communicated and reviewed for continued suitability

PRINCIPAL ACTIVITY

The principal activity of Kenya Wildlife Service (KWS) is to conserve and manage Kenya's wildlife for the Kenyan people and the world and to enforce related laws and regulations.

KEY MANAGEMENT

The day-to-day management of the Service is entrusted to the Director General, who is the Secretary to the Board of Trustees and Chief Executive Officer of the Service. The Director General is assisted by a management team of Deputy Directors backed by Senior Assistant Directors.

The Service is classified as a service State Corporation under PC 3A with a national spread stratified into eight (8) conservation areas. These conservation areas are critical in the coordination of wildlife conservation, management, protection and surveillance.

FIDUCIARY MANAGEMENT

Kenya Wildlife Service is run by a Sixteen (16) member Board of Trustees, comprising of eight (8) Government representatives, eight (8) independent members appointed by name and the Director General who is the Secretary to the Board and Chief Executive Officer of the Service.

The term of the Board of Trustees expired on 10th January, 2014. The period under review had the Government representative Board members run the organization with the senior management.

BOARD OF TRUSTEES

1. Hon. David Mwiraria, EGH	Board Chairman Term eroded by operation of law on 10/01/2014
2. Ms. Winnie Kiiru	" "
3. Ms. Margaret M. Mwakima	" "
4. Mr. Nicholas Ole Kamwaro	" "
5. Mr. Adil Khawaja	" "
6. Ms. Patricia Awori	" "
7. Mr. Ian Craig	" "
8. Mr. William Kibet Kiprono	Appointed as acting DG on 01/10/12
9. Principal Secretary National Treasury	
10. Principal Secretary, Environment and Natural Resources	
11. Director of Veterinary Services	Membership ceased by operation of law
12. Director of Kenya Forest Service	
13. Inspector General National Police Service	
14. Inspector General State Corporations	
15. Principal Secretary, Devolution and Planning	
16. Principal Secretary Interior and Coordination of National Government	Membership ceased by operation of law



4. REGISTERED OFFICE

KWS Complex
Langata Road
P.O. Box 40241-00100, NAIROBI

5. AUDITOR

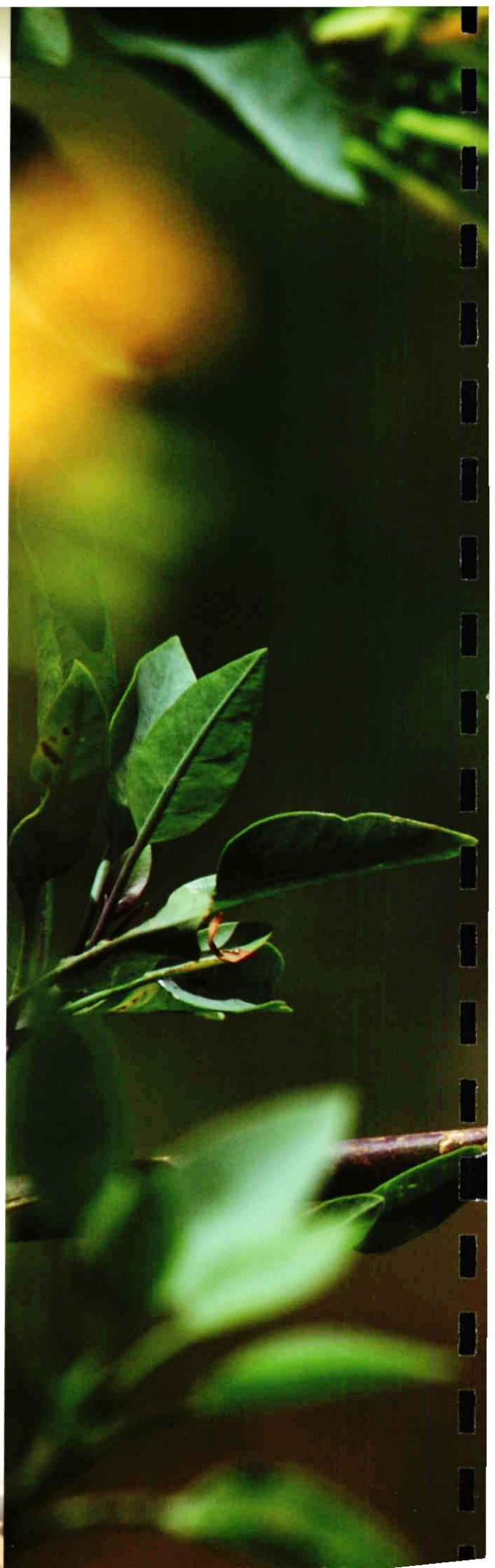
Auditor General
Kenya National Audit Office
P.O. Box 30084-00100, NAIROBI
Annivers Wary Towers

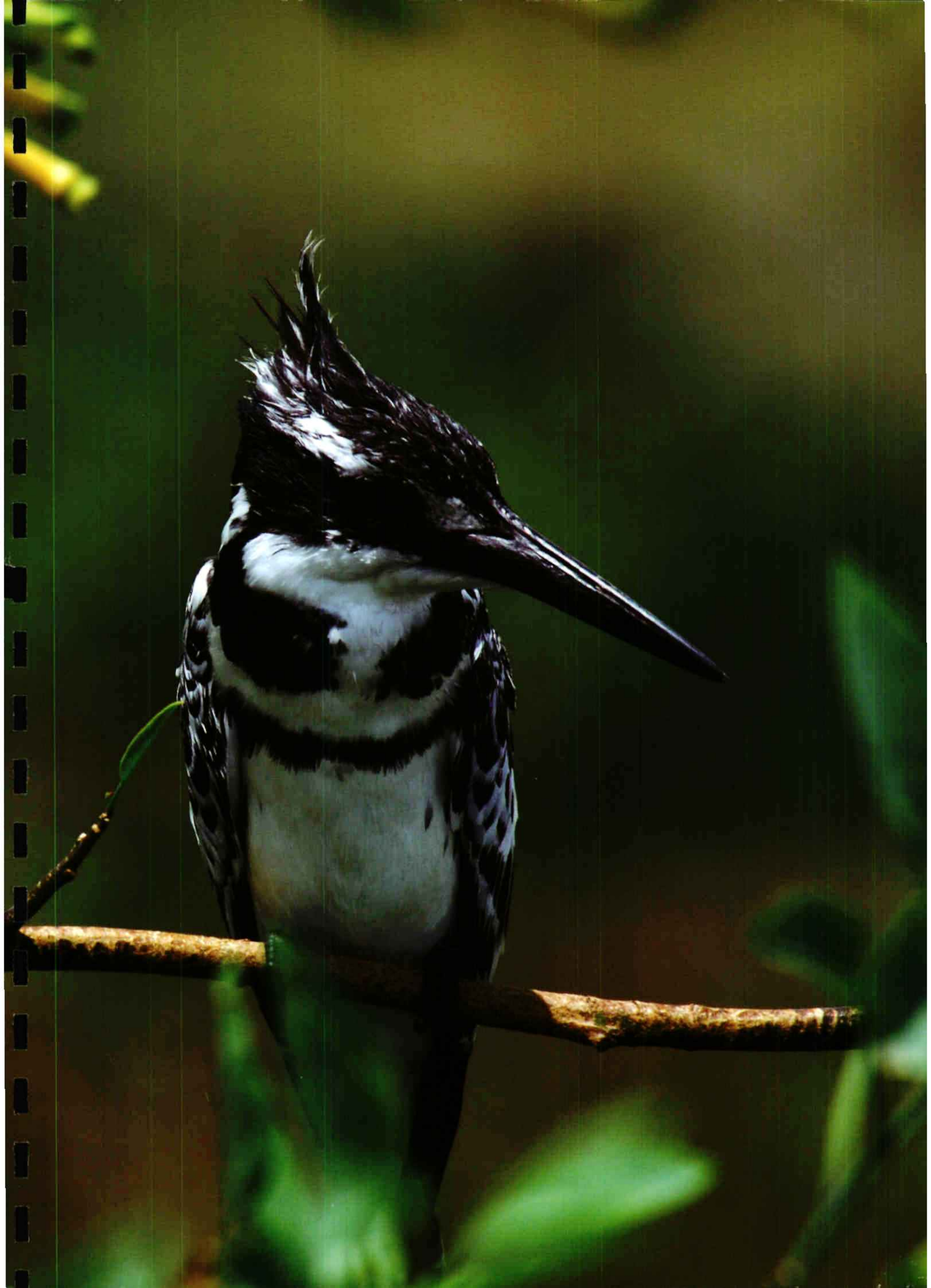
6. PRINCIPAL LEGAL ADVISOR

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

7. BANKERS

- a. **Kenya Commercial Bank Limited**
P.O. Box 484000-00100
Moi Avenue Branch, NAIROBI
- b. **Standard Chartered Bank Kenya Limited**
P.O. Box 30003-00100
Langata Branch, NAIROBI
- c. **Equity Bank Limited**
Upper Hill
P.O. Box 75104-00200, NAIROBI
- d. **Cooperative Bank of Kenya**
Business Centre, Ngong Road
P.O. Box 30415-00100, NAIROBI
- e. **Citi Bank**
Upper hill
P.O. Box 30711-00100, NAIROBI
- f. **Commercial Bank of Africa Ltd**
Upper hill
P.O. Box 30437-00100, NAIROBI







MANAGEMENT TEAM



Mr. William K. Kiprono, MBS
Ag. Director General

Mr. William Kiprono is the Ag. Director General of the Kenya Wildlife Service. He holds a B.Ed. Degree (Arts), Masters of Arts degree in Educational Management and is pursuing a PhD program in Educational Management (Conservation) at Chuka University. He has over twenty four (24) years of experience in public administration, including serving as a County Commissioner before joining KWS as the CEO in 2012



Mr. Benjamin Kavuu, HSC
Deputy Director
Devolution & Community Service

Mr. Benjamin Kavuu is the Deputy Director, Devolution and Community Service. He holds Masters Degree in Technology (Aquaculture) as well as B.Ed. (Science), Diploma in Aquaculture Management. He has twenty two (22) years experience in the Service.



Dr. Samuel Kasiki, PhD, OGW
Deputy Director
Biodiversity Research &
Monitoring

Dr. Samuel Kasiki is the Deputy Director Biodiversity, Research and Monitoring. He holds a PhD in Ecology, a MSc. in Conservation Biology and a BSc. in Botany and Zoology. He has twenty eight (28) years experience in the Service.

MANAGEMENT TEAM



Mr. Julius K. Kimani, HSC, ndc (K)
Deputy Director Parks & Reserves

Mr. Julius Kimani is the Deputy Director Parks & Reserves. He is a career wildlife conservationist and holds a Diploma in Wildlife Management obtained from Egerton University as well as a Diploma in International Studies from the University of Nairobi. He has twenty seven (27) years experience in wildlife conservation & management in the Service.



Mr. Patrick Omondi, OGW
Deputy Director
Species Conservation
& Management

Mr. Patrick Omondi is the Deputy, Director Species Conservation & Management. He holds a MSc. in Wildlife Management & Control, BSc. in Wildlife Management. Currently pursuing a PhD programme in animal ecology. He has twenty two (22) years experience in the Service.



Mrs. Lynette Muganda
Deputy Director
Human Capital

Mrs. Lynette Muganda is the Deputy Director, Human Capital. She holds a Master of Business Administration, Bachelor of Arts as well as a Postgraduate Diploma in Human Resource Management. She is member of the IHRM. She has two (2) years experience in the Service.



MANAGEMENT TEAM



Mr. Robert Muasya, HSC, ndc (k)
Ag. Deputy Director Security

Mr. Robert Muasya is Ag. Deputy Director, Security. He is a career wildlife conservationist and holds a Diploma in Wildlife Management obtained from Egerton University as well as a Diploma in International Studies from the University of Nairobi. He has twenty seven (27) years experience in wildlife conservation & management in the Service.



Eng. Benson Wamaya
Ag. Deputy Director
Corporate Service

Eng. Benson Wamaya is the Ag. Deputy Director Corporate Services. He holds a MSc. and BSc. in Civil Engineering. He has nineteen (19) years experience in the Service.



Mr. Nelson Otieno Agina, CPA (K)
Ag. Deputy Director
Finance & Administration

Mr. Nelson Agina is the Ag. Deputy Director Finance & Administration. He holds a Bachelor of Commerce in Accounting as well as CPA (K). He has eighteen (18) years experience in the Service.

MANAGEMENT TEAM



Mr. Edwin Wanjala Wanyonyi

Ag. Deputy Director
Strategy & Change

Mr. Edwin Wanyonyi is the Ag. Deputy Director Strategy & Change. He holds a Masters Degree in Business Administration and a Bachelor of Business Administration. He is a member of the Kenya Institute of Supplies Management. He has eight (8) years experience in the Service.



Mr. Thomas Ochieng Ogola, (LLB)

Ag. Head - Legal Services/
Corporation Secretary

Mr. Thomas Ogola is the Ag. Head of Legal Services/Corporation Secretary. He holds a Bachelor of Law and Diploma in Law. He is a practicing Advocate of the High Court of Kenya and has eight (8) years experience in the Service.

Bachelor of laws degree and a Diploma in legal practice from The Kenya School of law



Mr. Daniel Onsembe

Assistant Director in the
Director General's office

Masters degree (MA) in International studies,
(University of Nairobi)

B.SC Degree in Biological sciences (University
of Nairobi) Certificate in Rural Development
(Oxford University -UK) Member of International
Rangers Federation. He has twenty nine (29)
years experience in the service



MANAGEMENT TEAM



Moses Muli
Head - Internal Audit

Mr. Moses Muli is the Head Internal Audit. He holds a MBA degree in Strategic Management and a Bachelor of Commerce degree. He is a CPA(K) holder as well as Diploma in Forensic Accounting. He is a Certified Internal Auditor and member of ICPAK with five (5) years experience in the Service.



Paul Gathitu Masela
Spokesperson & Head -
Corporate Communications

Mr. Paul Gathitu Masela is the KWS Spokesperson and Head Corporate Communications. He holds a Diploma in Wildlife Conservation & Management and various Certificates in Environmental Management and Leadership and is a member of the Institute of Directors (IOK) Kenya. He has twenty six (26) years experience in the Service.



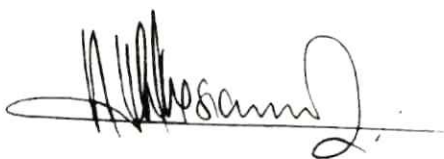
CHAIRMAN'S STATEMENT

It gives me immense pleasure in presenting Kenya Wildlife Service's financial statements for the year ended 30th June 2014. During the year under review, the organisation continued with execution of its core mandate of conservation of wildlife and its habitat despite the many challenges encountered.

Kenya Wildlife Service (KWS) was established with overall mandate of conservation of both wildlife and its habitat (flora and fauna). In execution of its mandate, KWS faced various challenges, including among others, increased poaching activities, increased human wildlife conflicts due to encroachment on their habitat, diseases, climate change, invasive alien species in protected areas and adverse impacts of climate change. All these factors weighed a lot on our scarce resources. Despite all these challenges, I am proud to note that the organisation made remarkable strides in reducing poaching cases as compared to the last financial year.

Due to the impact of adverse publicity in international media, travel advisories and the perceived threats from terrorist groups example. Al Shabaab on our country, we suffered significant reduction in international tourist arrivals. This subsequently affected our annual revenue collection thereby making this year's performance to be lower than the previous year. The reduction in revenue generated coupled with increased cost of operations due to increased anti-poaching activities aggravated the situation leading to a worse performance overall as compared to the previous year.

The future outlook of the sector posed new opportunities and challenges arising from devolution of specific forestry functions, amendments to the State Corporations Act, the proposed merger of the four (4) institutions in the environment sector and the proposed amendments to the Forestry Act. Despite these challenges, the Service through its well defined strategic objectives will forge ahead into the future with conviction and confidence to consolidate on gains made so far.



DR. RICHARD LESIYAMPE, MBS







REPORT OF THE DIRECTOR GENERAL

I would like to affirm that KWS discharged its core mandate of wildlife conservation and remained a stable organization implementing our roadmap, the Strategic Plan 2.0, 2012-2017.

We faced a number of challenges but we devised various ways of dealing with them. The challenges ranged from wildlife crime, environmental degradation, climate change, drought, loss of habitat and human wildlife conflict arising from increased need for agricultural land and human settlements.

We adopted a three-pronged approach to solve some of these issues. One was improved law enforcement where we partnered with other government agencies to improve our intelligence gathering, particularly the Kenya Police and the Administration Police. We took full advantage of the new wildlife law that imposes harsher punishment on criminals. We also sought new and improved equipment for our field personnel such as night vision devices and high caliber firearms to better combat the poaching menace.

On the community side, we raised the public's awareness on the benefits of conservation. We strove to make them understand that the wildlife around them is for their benefit and we had active forums with them on how to better safeguard and protect the wildlife. Community involvement is key to our mandate because sustainable conservation begins at the grassroots level.

To this end, we have on-going and planned projects such as schools, hospitals and water dams in various areas. We are offering training on how to establish and manage conservancies in their home areas, which provide employment and therefore empowerment of these communities. We believe that when the people benefit from the heritage, they are more likely to preserve it.

Visitation to our parks and reserves was affected by the prevailing security situation. Travel advisories from key source markets about the Coastal region where many foreign tourists frequent, were a notable detriment to visitor numbers, especially to the Tsavo and Amboseli parks. Competition from our regional competitors also contributed to the reduction in visitor numbers. We, however, were not fazed by this and we are constantly improving our product and service offering by improving security and giving our guests, both local and international, memorable experiences that will make them want to keep coming back.

To promote local tourism, we implemented a media campaign on television and print media encouraging Kenyans to visit their national parks and reserves. This was in conjunction with reductions in tariffs and improvement of infrastructure to simplify access. Roads in national parks and reserves are better and more accessible even with saloon cars. We also issued complimentary entry tickets to groups such as schools so that future generations can appreciate and understand what greatness lies in the country's wilderness. Our accommodation facilities

were refurbished and offered affordable rates compared to the pricier lodges and hotels.

There is a lot to expect in the coming year. There is, of course, continued improvement of our services and facilities. We are opening up different and new areas of operation e.g. Kisumu Impala Sanctuary, Ndere Island, Sibiloi and Marsabit national parks to increase options that visitors, both local and international can enjoy. As mentioned before, security is key and this was reinforced for both wildlife and the public.

Better staff motivation leads to better service provision and we have done this through better housing for our staff and improved field allowances for our rangers. We are striving towards accountability and transparency in our operations and also engaging in collaborative partnerships with our stakeholders to strengthen our conservation efforts.

I am proud of our highly dedicated staff who have accomplished a great deal, often with limited resources. We are ready to go the extra mile to protect our wildlife for this generation and those to come. If we don't act, history will not be kind to us. I would like to extend my gratitude to the law enforcement agencies which are working with us to fight the poaching menace as well as the Kenya Revenue Authority, Kenya Airports Authority and the Kenya Ports Authority for their role in curbing smuggling and profiteering from illegal wildlife trade. I believe with everybody on board, we will succeed in our mission.



WILLIAM K. KIPRONO, MBS
AG. DIRECTOR GENERAL

CORPORATE GOVERNANCE STATEMENT

The Board of Trustees of Kenya Wildlife Service is responsible for the governance of the Service and is accountable to the Government of Kenya in ensuring that it complies with the various laws while maintaining high ethical standards and corporate governance. Accordingly, the Board attaches high importance to the generally accepted corporate governance practices and has embraced the internationally developed principles and code of best practice of good corporate governance.

Board of Trustees

The roles and functions of the Chairman and the Director General are distinct and their respective responsibilities clearly defined within the Wildlife Conservation and Management Act, 2013.

The Board defines the Service' strategies, objectives and values and ensures that procedures and practices are set in place to ensure effective control over strategic, financial, operational and compliance issues. Except for direction and guidance on general policy, the Board delegates authority of its day-to-day business to the Management through the Director General. The Board nonetheless is responsible for the stewardship and assumes responsibilities for the effective control.

Board Meetings

The Board holds meetings on a regular basis while special meetings are called when it is deemed necessary to do so. The interim Board held four (4) regular and four (4) special meetings during the year under review. Since KWS is a State Corporation, the Inspector General of State Corporations from time to time attends meetings of the Board and Board Committees for oversight and advisory purposes in accordance with the State Corporations Act.

Committees of the Board

The Board has set up various Committees which meet under well defined terms of reference. These are intended to facilitate efficient decision making of the Board in discharging its duties and responsibilities.

a) Audit and Risk Committee

The Audit and Risk Committee assists the Board in fulfilling its corporate governance responsibilities and in particular to:

- i) Review financial statements before submission to the Board focusing on changes in accounting policies, compliance with International Financial Reporting Standards and legal requirements.
- ii) Strengthen the effectiveness of the internal audit function.
- iii) Maintain oversight on internal control systems.
- iv) Review and make recommendations regarding the Service budgets, financial plans and risk management.
- v) Liaise with the external auditors.
- vi)

b) Finance and Human Capital Committee

The Committee assists the Board in fulfilling its oversight responsibilities relating to the State Corporation's finance, information and technology, procurement, investment strategies, policies, projects and other related activities.

The Committee also reviews and provides recommendations on issues relating to all human resources matters including, career progression, performance management, training needs, staff recruitment, promotions, demotions, discipline and staff welfare.

c) Business and Strategy Committee

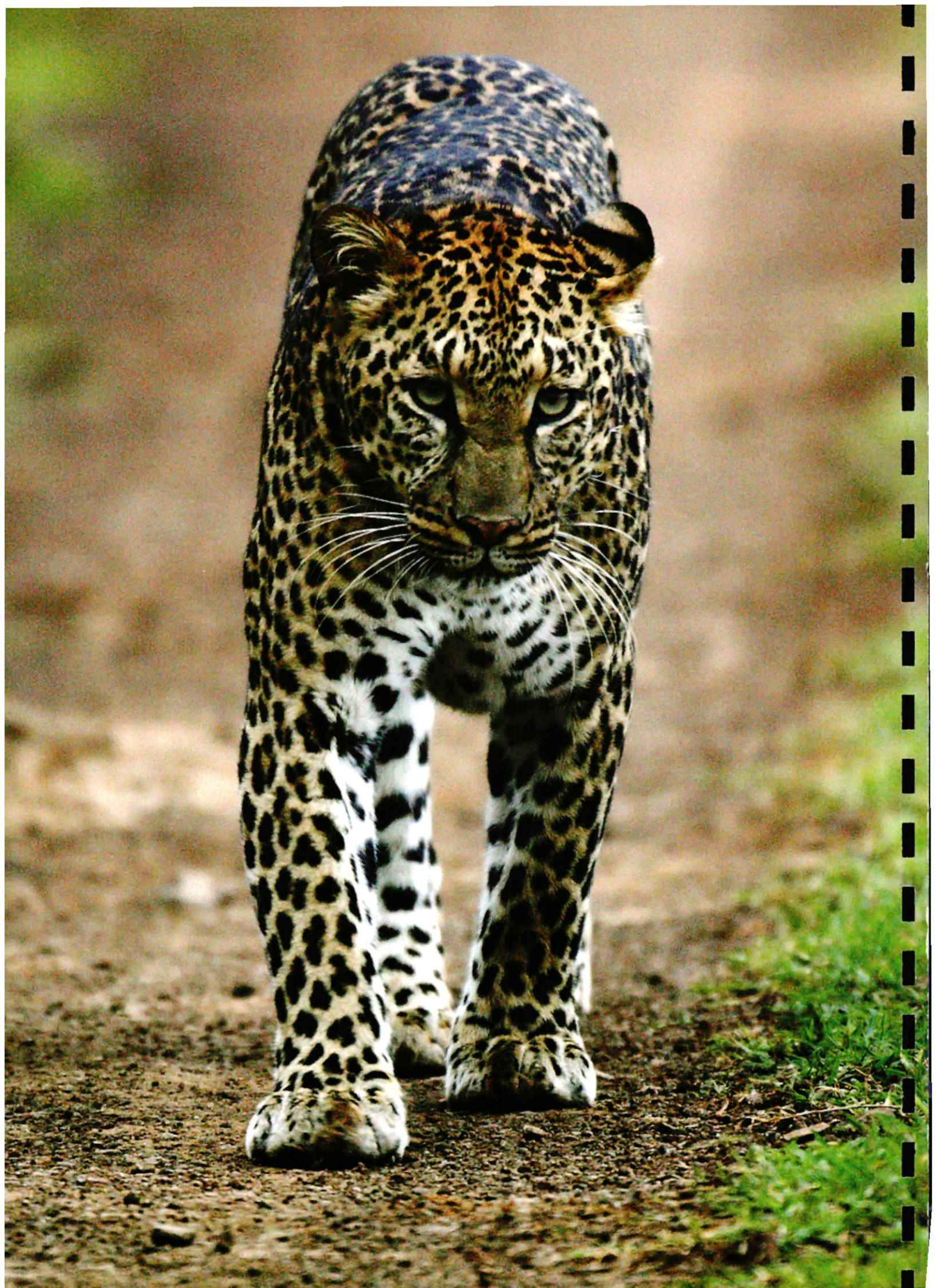
The Committee assists the Board in fulfilling its oversight responsibilities relating to strategy development, execution and implementation. The committee advises the board in ensuring there is a balance between business and conservation. The board is kept abreast of the various donor engagements, investment opportunities, fundraising events and engagement with conservation stakeholders.

d) Conservation Committee

The Committee assists the Board in fulfilling its core responsibilities relating to conservation stewardship by ensuring:

- i) The development of Protected Area Management Plans, species strategies and conservation policies
- ii) Provide oversight of the organisation's programs, projects and activities relating to conservation
- iii) Ensure that programs related to conservation are informed by best practice and leading-edge thinking, incorporating scientific, economic and social trends
- iv) Evaluation and review of conservation programs and activities

The day-to-day operations of the organization are spearheaded by the Director General. The DG implements strategic objectives and policies as articulated by the Board through the various departments as cleared defined by the organization structure. All the actions of the organization are guided and directed by the existing Government, professional and industry regulations.



CORPORATE SOCIAL RESPONSIBILITY STATEMENT

KWS has over the years sought to reach out to communities in various ways mostly under the umbrella of Corporate Social Responsibility (CSR). This has been necessitated by the need to engage communities who interact with wildlife on day-to-day basis.

In undertaking CSR projects, KWS addressed four thematic areas that affect the social livelihoods of communities in different conservation areas (Water, Education, Health and Community-based wildlife enterprise projects). In addition, KWS encourages alternative land-uses in wildlife dispersal areas as well as securing key migratory corridors that connect different ecosystems that are critical to conservation efforts.

The underlying expected impact has been the need to engage communities and bring them closer to wildlife conservation. Corporate Social Responsibility in the KWS understanding is thus an investment in communities with an aspiration to draw sustained conservation returns for perpetuity.

The main objective of undertaking CSR projects by KWS is to cultivate conservation goodwill and establish networks for sustained relationships and mutual trust.

The guiding principle is to address the following key issues that are critical to the success of our conservation efforts, especially in wildlife dispersal areas;

- i) Achieve goodwill towards wildlife conservation and KWS.
- ii) Create more space for wildlife.
- iii) Reduce human wildlife conflict.
- iv) Improve corporate image.

EDUCATION SUPPORT

During the financial year 2013/2014, the Service undertook several education support programmes in areas around conservation areas. Most of the support was in form of infrastructure development where we built classrooms, dormitories and even social halls. We handed-over to communities a total of eleven (11) completed projects within the period under review. Education projects included:

- i) Gozi Girls dormitory in Kwale
- ii) Katumoi Primary in Elgeyo/Marakwet
- iii) Othaya MC. Primary School in Rumuruti, Laikipia
- iv) Enoomparbali Primary School in Narok
- v) Nhoroiaboro Multipurpose Hall in Meru
- vi) Rwanyage Secondary School in Meru
- vii) Elsa Primary School in Isiolo
- viii) Mwomwere Primary in Meru
- ix) Malka Bisinadi community fence



- x) Loldiga community fence in Laikipia
- xi) Ura-Gate Primary School in Tharaka Nithi

FENCES

Fences are meant to control problematic wildlife and relieve farmers from suffering resulting from crop destruction and or injury by wildlife. In the year under review, the Service put special emphasis on completing ongoing fence projects in the following areas;

- i) Makitau-Ndii (75Km) fence project now 75% complete and operational.
- ii) Jipe -Rombo (90km) fence now 60% complete and operational.
- iii) Eburu fence (50Km) 40 km already done and completed.

WATER PROJECTS

During the year 2013/2014, the organisation continued its support for community water projects in wildlife dispersal areas as well as sinking boreholes to increase water availability to communities. Supported water projects included the following:

- i) El Mutoroki community borehole in Kajiado
- ii) Amboseli community water support in Kajiado
- iii) Mwamuko Mashinani community borehole in Taita Taveta
- iv) Mbale water project in Taita Taveta
- v) Mutuguruyi community dam in Kasigau, Taita Taveta

Several other projects were initiated and are at different stages of completion. Some include

- i) Kainuku Primary School in Turkana -construction of a dormitory now 60% complete
- ii) Napeitom Primary School in Turkana - 50% completed
- iii) Bubisa & Bandasa primary schools in Marsabit now 80% completed
- iv) Oloturoki Secondary School Laboratory -in Transmara, Narok now 70% complete.

The organisation has committed a significant amount of its resources towards CSR program. This is geared towards creating goodwill regarding conservation of both wildlife and its habitat for current and future generations.

LAW ENFORCEMENT

Wildlife conservation stewardship

The year under review was characterised by an increase in challenges of protection of wildlife as a result of pressure from global illegal market of wildlife products. The most affected species were elephant and rhino.

The availability of ready market for ivory and rhino horns made poaching more lucrative and many individuals were lured into engaging in poaching for quick money. In effect, the fight against poaching became more challenging.

The mode of operations for poachers also changed drastically, including use of highly sophisticated weapons, modification of firearms to fire higher calibre rounds and use of night

vision devices. Poachers turned to using poison arrows to kill elephants. This is a silent and dangerous method of killing elephants as it is not easy to detect.

Off take of wildlife in the form of bush meat was also witnessed in many wildlife areas. This was driven by a rise in the cost of living, especially on basic food commodities, making wildlife an alternate source of food.

Livestock incursions into protected areas was a major concern, especially in the Tsavos. This threatened the health existence of the ecosystem by degrading the habitat in addition to competition for pasture and spread of zoonotic diseases. Herders colluded with poachers to destroy wildlife while others masqueraded as herders to conceal their devious intentions.

In spite of these challenges, KWS security personnel were equal to the task of ensuring wildlife was protected. Several security strategies were developed to deal with poaching and its dynamics.

Proactive measures were deployed and personnel deployed effectively based on foreseen threats to preempt any incidences. Monitoring of wildlife movement and migration was done to inform deployment of personnel. Several ground and aerial patrols were conducted to secure wildlife.

Five hundred and sixty-six (566) new rangers were recruited, trained and strategically deployed in wildlife threat-prone areas. This enhanced wildlife protection across the country.

Two new wildlife protection companies were formed namely: Mt. Kenya (K Company) and Lake Nakuru (L Company). Also new field units for wildlife crime were created in Trans Mara, Kisumu and Meru and officers deployed to the units to enhance wildlife protection. The year also saw six border posts being identified and space secured at Lunga Lunga, Busia, Malaba, Taveta, Namanga and Isebania. Once the border post project is complete, deployment of officers will follow promptly. Staff morale was also enhanced with an increase in field allowance, leading to overall wildlife protection success.

The law enforcement personnel were involved in twenty nine (29) engagements with armed poachers, which led to arrest of and sometimes elimination of poachers and recovery of firearms and trophies.

A total of 50 firearms and 616 rounds of ammunition targeted at both wildlife and tourists were recovered in these security operations. One ranger was killed in these engagements. Numerous game trophies were also recovered. See table 1.0 below.



1.0 Trophy Recoveries

S/No.	Trophy type	2013		2014	
		Pieces	Kg	Pieces	Kg
1.	Skin	140	-	39	-
2.	Bushmeat	-	10,106*	-	6407*
3.	Rhino horns	17	45.05	4	9.45*
4.	Ivory	15,689**	23,145***	1,430**	5,006***

* Only includes cases where weight was given

** includes raw and worked ivory

*** excludes cases where ivory weight was not indicated

During the year, a total of 1,430 suspects were arrested and prosecuted for various wildlife law offences. This reflected a 7.68% decrease compared to the previous year, which can be attributed to increased law enforcement effort by KWS and the new Wildlife Act, 2013.

Habitat destruction constituted the largest offence in terms of the number arrested, representing 25.8% of all arrests made. This can be attributed to the high demand for forest produce in the construction industry and encroachment into protected areas. See table 2.0 below

2.0 Arrests

S/No.	Offence	No. of Suspects Arrested	
		2013	2014
1.	Grazing	186	243
2.	Game Trophies	527	266
3.	Habitat Destruction	428	369
4.	Poaching	104	273
5.	Illegal Fishing	59	91
6.	Firearm & Ammos	45	23
7.	Illegal Entry	72	112
8.	Others	118	53
Grand Total		1549	1430

Thirty-five (35) rhinos were poached during the year representing a **40.7** percent decrease compared to the previous year. See table 3.0 below

3.0 Rhino Poaching

S/No.	Year	Inside KWS PAs	Outside KWS PAs	Total
1.	2013	31	28	59
2.	2014	18	17	35

S/No.	Rhino Area	2013	2014
1.	Lake Nakuru N. Park	12	10
2.	Meru N. Park	5	1
3.	Ruma N. Park	5	1
4.	Chyulu Hills N. Park	3	2
5.	Ngulia Sanctuary	2	1
6.	Aberdare N. Park	2	0
7.	Tsavo East N. Park	1	0
8.	Nairobi N. Park	1	2
9.	Solio	14	7
10.	Lewa Downs	6	0
11.	Oserian	5	0
12.	Il Ngewsi	1	0
13.	Ol Pejeta	1	1
14.	Ol Jogi	1	9
Total		59	35

One hundred and sixty-four elephants (164) were poached during the year, representing **45.7%** decrease compared to the previous year which had 302 elephants. See table 4.0 below

4.0 Elephant Poaching

S/No.	Year	Inside KWS PAs	Outside KWS PAs	Total
1.	2013	64	238	302
2.	2014	46	118	164

Our water towers were also safeguarded to ensure ecosystem services continued uninterrupted. See table 5.0 below

5.0 Forest Produce Recoveries

S/No.	Forest Produce	Qty 2013	2014
1.	Posts	4730 pcs	5006pcs
2.	Wood carvings	780 pcs	1841pcs
3.	Logs	262 pcs	39pcs
4.	Timber	1633 pcs	300pcs
5.	Charcoal	794 bags	427bags
6.	Beams	23 pcs	12pcs
7.	Poles	592 pcs	494pcs
8.	Sandal Wood	-	-

Other law enforcement agencies were engaged in combating wildlife crime and this bore fruit as gangs were nabbed and cartels dismantled. An interagency anti-poaching unit comprising KWS, GSU and AP was formed to assist in curbing poaching. Its term ended in October 2014.

The fight against poaching was extended to our neighbouring Countries. The 25th Kenya-Tanzania Cross-Border Wildlife Security meeting was held in Maasai Mara, Kenya to strengthen strategic partnerships between the two countries in addressing cross border wildlife security issues. Joint security operations were conducted with Tanzania and Uganda. International operations were also conducted targeting illegal trophy trade.

Financial sustainability

Financial discipline was exercised throughout the period under review. However in some instances due to the dynamics of wildlife crime, certain incidences were not foreseen leading to over expenditure on the set budgets.

KWS ensured that all cases of fraud involving service money were thoroughly investigated and the suspects subjected to disciplinary measures as per the service guidelines. Loss of service money through unpaid park entry fees, undercharges, and overstays was detected and appropriate deterrent action taken. Security personnel were deployed on sentries for protection of Service resources to minimise loss. Security services were also hired out to generate revenue.

Partnership with stakeholders

The law enforcement units worked closely with other law enforcement agencies in all matters of wildlife security both at local, regional, and international arena. Engagement with the County governments, Kenya Police Service, National Intelligence Service, Kenya Forest Service, local communities, customs and immigration, Kenya Airports Authority, Office of Director of Public Prosecution, the Judiciary, private ranches and other conservation stakeholders was intensified to address matters of mutual interest.

Regionally, cross border collaborations were intensified which yielded results in tackling crime along the shared borders. INTERPOL and Lusaka Agreement Task Force were instrumental in facilitating, coordinating and offering support where crimes of international nature occurred. Collaboration and engagement with judiciary in many parts of the country was also intensified.

Security threats

Response to security threats and incidents was enhanced during the period. This led to greater success in combating wildlife crime and safeguarding of wildlife and visitors. Ranger teams were quick to respond to incidents and all reported cases of insecurity to visitors and wildlife were attended to on time.

Rangers' units were strategically deployed and informed by wildlife distribution and threats, making the teams more productive. Standard Operation Procedures (SOPs) were adhered to the latter.

The safety of local and international tourists within all protected areas and other areas under KWS jurisdiction was ensured through enhanced visitor security patrols or operations. KWS, in close liaison with the Tourist Police Unit, kept vigil over tourist security in wildlife-protected areas as well as on the important access roads linking the different protected areas.

Institutional capacity

Training was conducted to build capacity of personnel. Forty-six (46) personnel underwent Basic Intelligence and Investigation Course at KWS LEA.

New skills and knowledge have been acquired to better handle wildlife security issues. The organisation greatly benefitted from training opportunities and other capacity building programmes offered to its law enforcement officers by our partners within and outside Kenya.

Furthermore, kits and equipment have been procured and personnel trained on their usage and distributed to the field to ensure that our personnel are able to combat wildlife crime. Thirty-one (31) pieces of night vision goggles were acquired.

Major initiatives were undertaken to ensure security operations were more effective and to strengthen law enforcement capacity. Technology was used to assist and facilitate wildlife law enforcement.

Management Information System (MIST) has been internalized in all conservation areas, enhancing wildlife monitoring. Several specialized equipment was provided to security units to improve on their efficiency and effectiveness.

KWS Law Enforcement Academy - Manyani was upgraded (in terms of its facilities) and the curriculum redeveloped to transform it into a premier wildlife law enforcement institution.

Forensic Science as a tool in combating wildlife crime is in use in crime scene management. Samples of various species, especially the key species, were collected for DNA profiling to assist in identification and monitoring of wildlife species.

It is envisaged that this technology will enhance investigation as it will improve evidence gathering, making wildlife crime cases credible in courts of law. However, KWS still grapples with inadequate investigation gadgets such as advanced metal detectors and other surveillance equipment. It is hoped that more equipment will be purchased to enhance the investigative capacity.

The trend of wildlife crime has become more dynamic and, therefore, the need to embrace modern technology and enhance law enforcement skills through training to effectively fight wildlife crime. There is need to engage stakeholders more in combating wildlife and other environmental crime. In spite of all the challenges, the year saw a decrease in wildlife poaching to the range of 40 percent.

WILDLIFE CONSERVATION

Wildlife conservation stewardship

Ten (10) translocations of various species of wildlife were successfully carried out within the year. The reasons for the translocations included restocking, destocking, reintroductions and introductions. Major translocations included impalas from Kisumu to Nairobi National Park, and Thompson's Gazelle from Marula to Ndari Sanctuary in Karen.

Various animal species including 17 common Zebras, 17 Defassa Waterbucks, twenty-four (24) impalas and seven (7) warthogs were translocated from Sanctuary and Marula estate farms in Naivasha to Ndere Islands, sixteen (16) Thompson's gazelles, nineteen (19) impalas and four (4) common zebra were also translocated from The Sanctuary and KARI farms in Naivasha to two (2) different private sanctuaries in Kamatongu farm in Nyeri County and Mt. Kenya Holiday homes and Resort. Another six (6) impalas were translocated from Kisumu Impala Sanctuary to Nairobi Safari Walk.

Wildlife disease surveillance and research

There was a series of disease surveillance for Zoonotic Arboviruses in Non-Human Primates (NHP) in Kenyan forested areas where a total of eighty (80) different species of NHP such as Olive Baboons and vervet monkeys were captured and sampled at Kisumu and Shimba Hills National Reserve.

This was a collaboration exercise between KWS and Kenya Medical Research Institute (KEMRI). There was a risk analysis and mapping of anthrax hotspot areas in Grevy's zebras of Laikipia-Samburu ecosystem, a study whose results are to be used to inform decision on livestock vaccination against anthrax to help control anthrax outbreaks in Grevy's zebras of Northern Kenya.

Within the same period, an investigation of prevalence of pathogenic trypanosome species in free-ranging African buffaloes of Maasai Mara was done where fifty-four (54) buffaloes were captured and blood samples collected for analysis of the presence of pathogenic trypanosome species.

Another investigation on mortalities of pelican birds in Lake Elementaita was conducted. However, the carcasses were heavily decomposed and the samples could not reveal any results. The birds are being monitored.

Clinical cases

During the year, KWS attended to over 400 clinical cases of diverse nature. Most of the cases were attended to by the six satellite mobile veterinary units strategically located in key wildlife conservation areas across the country.

The cases included injuries from arrow heads, bullets, spear and wire snares and other illnesses affecting diverse wildlife species. The majority of the cases affected elephants and rhinoceros, which are endangered species.

Zebra cases were due to bush meat poaching and human-wildlife conflicts. Majority of zebra cases were reported around Naivasha. This is a hotspot area for game meat poaching for subsistence and commercial purposes within the precincts of the heavily populated urban centre.

Partnership with stakeholders

World Wide Fund for Nature (WWF), Animal Rights Reserved (ARR), Lewa Downs, the Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC), International Centre for Insect Physiology and Ecology (ICIPE), the International Livestock Research Institute (ILRI) Biosciences East and Central Africa (Becca) Lab, Google Global Impact Award Program and the Consortium for the Barcode of Life (CBOL), the David Sheldrick Wildlife Trust (DSTW) and the Animal Rights Reserved (ARR) were our major collaborators in supporting key activities aimed at the delivery of quality and timely veterinary services and subsequent conservation of our wildlife heritage.

Veterinary equipment and drugs

The procurement of wildlife immobilisation drugs (Narcotics) and darting accessories all worth over Ksh10 million was initiated. This was possible courtesy of the David Sheldrick Wildlife Trust (DSWT), Animal Rights Reserved (ARR) and Lewa Downs.

The DNA and forensics laboratory is 80% complete and WWF has come in to support the procurement and installation of critical equipment such as the Quantitative Polymerase Chain reaction (PCR) machine worth over Ksh2 million for the operationalization of the lab.

Meticulous measures were instituted throughout the year to cut on wastage and meet specific budget lines targets. Devolution of veterinary services is a continuous process and a sixth Mobile Veterinary Unit (MVU) was started in Amboseli National Park in collaboration with the David Sheldrick Wildlife Trust (DSWT). During the same period, the trust also donated a brand new four-wheel drive Toyota Land cruiser pick-up for prompt response to veterinary emergencies.

SkyVet initiative

The number of staff attending to clinical cases was limited to bear minimum, and DSTW also supported response missions to wildlife veterinary emergencies through the SkyVet initiative where veterinarians were flown in and out to attend to clinical cases requiring urgent attention across all conservation areas.

COMMUNITY SERVICE AND DEVOLUTION

Enhancing effective community management of natural resources

The fact that wildlife inhabit vast areas outside protected area systems calls for well-thought out strategies to secure the country's precious natural heritage. KWS, therefore, focuses on ways and means to promote community wildlife conservation through sensitization and capacity building of respective communities in the country's devolved units.

Since the enactment of the Wildlife Conservation and Management Act, 2013, there was an increase in activities meant to ensure that policy and legal frameworks of wildlife conservation are in place. During the period under review, KWS created various structures at county and ecosystem levels.

In line with the Act's requirement of devolving wildlife management, KWS contributed to the establishment of County Wildlife Conservation and Compensation Committees (CWCCC) in all the 47 Counties of Kenya. The committees' functions are outlined in the Act and to operationalize the Act, a series of subsidiary legislations have been developed through the prescribed process within the Act's Fourth schedule.

Negative community attitude has been caused by little or no tangible incentives for wildlife conservation. To address this, KWS sought to provide communities with sustainable benefits focusing on water resources, health facilities, education infrastructure and nature-based enterprises, tapping into local resources and landscapes.

The Service reached out to communities on issues relating to human-wildlife conflict. KWS has over 154 stations and outposts within the country with officers who undertake education outreach programs.

One of the success stories during the year was the training of community scouts who are a critical force multiplier to the ranger force since they go beyond the wildlife protected areas into community and private conservancies.

Similarly, from the engagement with county governments, Uasin Gishu, Elgeyo Marakwet, Taita, Samburu, and Meru counties invested in training community scouts.

KWS empowered communities through community-based natural resource management.

Nature-based enterprises started bearing immediate gains as part of quick wins and this was achieved through provision of skilled labour for county-based wildlife conservation areas. This created potential areas for winning space for wildlife and the trend is projected to continue. Conservancies are not only defined, but recognized as a land use option in Kenya.

Besides engagement of communities, KWS was instrumental in the establishment of the premier national umbrella body for Conservancies in Kenya, (KWCA), which is operational and growing. Active recruitment of members was the focus to ensure increased space for wildlife conservation.

This was aimed at realizing high standards in the wildlife industry governance, and to contribute a further documented five percent of Kenya's landmass as protected area. The up-scaling of best practices through networking opportunities for conservancy management was also a key highlight.

The inaugural conservancy managers workshop, which attracted participants from eighty conservancies' managers drawn from eight regions namely Taita Taveta, Coast, Northern Rangelands Trust (NRT), Amboseli, Tsavo, Maasai Mara, Laikipia-Samburu, Rift lakes and Western region was held.

To champion devolution, KWS engaged with the county governments to ensure integration into the Counties' Development Plans. Joint management and Service technical support to Counties was sought and channeled via standard operating procedures.

Challenges

1. Unclear land tenure
2. Conflicting policies
3. Lack of local capacity to run conservation organizations.
4. Market-based solutions at the expense of social, cultural and environmental goals.

KWS further ensured empowerment of communities living next to protected areas and this resulted in decrease in human wildlife conflict cases.



CORPORATE SERVICES

Road development under European Union funding

The European Union funded the construction and supervision of the Galana Bridge and tourist access roads and internal Park roads in Mt Kenya and Aberdare National Parks up to a total of **€ 12,190,305** with the balance of approximately 20% being funded by the Government of Kenya (GOK).

This was in line with the Vision 2030 initiative of improving visitation in underutilized parks. The contract for construction of the Galana bridge was awarded to Ms Intex Construction Ltd at **Ksh 549,507,932.75** and the one for the construction of Aberdare and Mt Kenya National Park roads was awarded to Ms H Young (EA) Ltd at **Kshs 940,977,323.00**.

The road network under improvement to all weather gravel standards in Aberdare National Park is 78km with 7.5 km being the access road from Kwa - Mururi to Shamatta Gate and the other roads being Shamata - Gathariga - Rhino gate, Shamata - Rhino Gate, Shamata- Airstrip, Airstrip - Kaheho and the Chebuswa road.

The road network improved in Mt Kenya National Park is the 9km access road from Kalalu farm to Sirimon Gate to all weather gravel standards. The Sirimon Gate-Old Moses camp road and the Park Headquarters Met. Station roads inside the Park totaling 19km were upgraded to bitumen seal standards and concrete on very steep sections.

The construction of the **225 metres** Galana Bridge, which is one of the longest Bailey Bridges in Africa was substantially completed in December 2014 whereas the roads in Aberdare and Mt Kenya National Parks were ongoing.

Under routine maintenance, funding from Kenya Roads Board KWS maintained a total of 1,526km of the classified road network at a cost of ksh 240,000,000 while through GOK funding we awarded three contracts totaling ksh. 271,726,757 for the upgrading of Ruma Airstrip and rehabilitation of total of 98km of roads in Ruma National Park (Nyadenda-Wiga), Mt Kenya National Park(Chogoria access) and Kora National Park (Park Headquarters- Kampi ya Simba). The Airstrip was completed while the roads are at 70% complete.

Buildings and Fences

The following projects were accomplished and consequently commissioned during the financial year 2013/14.

Manyani rangers staff houses

Located within Manyani Law Enforcement Academy (LEA), works comprised two blocks of eight two (82) bedroom residential units with a lounge/dining area, a state-of-the-art kitchen fixed with an electric regulated hood, internal family toilet, detached WC facility for non-residents and two balconies for lounge and kitchen respectively. In enhancing quality service delivery, this project has improved the living standards of staff and boosted their morale.

Construction of game proof fences in various parks

During the year under review, to reduce human - wildlife conflicts, a total of 22km of comprehensive and functional new fences were constructed at Mt. Kenya; 7km at Eburu in Mau Forest and 33km at Maktau - Ndii in Taita Taveta.

Lands Management

Substantial efforts were made to secure land reserved for wildlife conservation and management and advice given to other departments in matters relating to land. The acquisition of title documents for wildlife protected areas, management stations and outposts, were at various stages of preparation.

The table below gives a summary of the work done on revocation, land planning, cadastral survey, topographical survey, and registration of titles for the year 2014.

No.	Duty description	No. completed for 2014
1.	Titles revoked by NLC	7
2.	Titles acquired	1
3.	Part Development Plans approved	11
4.	Cadastral survey performed	6
5.	Topographical survey	2
6.	Boundary alignment	3

SERVICE DELIVERY

Customer service

KWS focuses its operations on three key areas; Increase customer accessibility to the organisation, enhance operational efficiency and improve customer satisfaction. To this end, the Service embarked on a number of key initiatives that included:

- Capacity building to impart skills and behaviour change for improved delivery of quality service and to understand and apply Quality Management Systems principles in service delivery. Intensive programmes were delivered at KWS Law Enforcement Academy to ensure that the Academy is able to cascade the same in its training programmes and contribute towards improved operational efficiency and customer satisfaction.
- A corporate service check list was developed and piloted across a number of stations as a monitoring tool to evaluate quality service delivery. The feedback was impressive and now provides a sound platform for excellence in service delivery.
- In an effort to achieve continuous stakeholder engagement, KWS partnered with Pollmans Tour Company to train over 50 tour driver guides. The training arose from the need to improve customer experience through equipping the driver guides with skills and knowledge on wildlife and ecosystems management as well as customer service skills.
- The KWS Call Centre was fully operational and engaged in customer advocacy programmes across a variety of platforms, including regional trade fairs.
- The executive management festive season role play programme was successfully conducted in its second year with an aim to support the field teams, interact with customers and enhance team synergy in the delivery of service. This programme saw tremendous improvement in boosting service operations and making KWS senior officers accessible to customers particularly during festive periods.

Fundraising events

KWS organized a number of events geared towards raising funds to support wildlife conservation. Participation in these events was drawn from competing teams at individual and corporate levels, county governments, event committees, the media and the general public.

Teeing off for Conservation

The first Conservation Golf took off on May 23, 2014 at the prestigious Vet Lab Golf Course in Kabete. This is a first among many others that will follow to ensure that the conservation word is spread among the golf fraternity. This premier event attracted over 150 golfers who played to conserve the rhino.

Dubbed "My Horn=My Life", the KWS Conservation Golf Tournament raised awareness amongst the golfing fraternity on the status of rhino conservation in Kenya.

Event sponsors included, Alpha Grain Millers, General Motors East Africa, Standard Media Group, Mediamax Network Ltd - K24, Sarova, and individual players.

To Hell's Gate on a Wheelbarrow

The 2014 "To Hell's Gate on a Wheelbarrow" was held on July 29th at Hell's Gate National Park, Naivasha which is among the most beautiful scenic landscapes in the world. This three-day event involved the wheelbarrow race, Corporate volleyball match, corporate team building challenge, 2-night camping, and a wild bush party.

Competing teams navigated their way through a 7-km challenging circuit within the park while the corporate ones covered 5km and corporate team building challenge.

In its seventh edition, this unique fundraising-cum-fun event continued to generate money to support the much-needed awareness and conservation education for over one million inhabitants in the Naivasha area. However, the ultimate purpose of the To Hell's Gate event is the construction of a fully-equipped Conservation Education Centre within the Hell's Gate National Park.

The event received both in kind and cash support from corporate organizations', flower farms and individual sponsors. A total of Ksh.9.6 million was raised. The corporates included Kengen, Tents & Treats, Nakumatt, KenTrade, Uchumi, Kichaka Creative, Nakuru County government, Muranga County Government, Hyundai, Mabati Rolling Mills, Finlays, Florensis, Enashpai, and Capital FM, ARN Securities, Or power 4, Maridadi flowers, Imarisha Naivasha Trust, The Main Event Company, Veg Pro(K)ltd, Kedong Ranch, Longonot Farm and Kongoni.

Cycle with the Rhino

Lake Nakuru National Park's sustainability remains highly threatened by the recent flooding of the Rift Valley lakes causing loss of habitat and grazing land for most herbivores, destruction of road infrastructure and reduction in revenue generated from tourism. There is also increased urbanization resulting in human-wildlife conflicts, rhino poaching, pollution, land de-gradation, loss of biodiversity as a result of deforestation in Mau, Eburu, and Bahati forests and climate change.

The 2014 edition of Cycle with the Rhino was held on September 27th, at the magnificent Lake Nakuru National Park. The event continues to generate money to support rhino conservation and community projects around Lake Nakuru National Park. This is done by rehabilitating the 74KM fence (24 km completed) and supporting community activities such as tree planting where over 30,000 seedlings were planted, donation of desks to schools and provision of water tanks done. A total of Sh. 6 million both in kind and cash was raised.

The sponsors included; Standard Chartered Bank, Nakumatt Supermarket, Coca Cola bottlers, the Nakuru County Government, Farm parts, Jalaram, Valley Hospital, L. Nakuru Flamingo Lodge, Sopa lodges, Africa Eco-adventures, Stem Hotel, Lake Nakuru Lodge, St.Elizabeth Medical Centre, Sensel LTD, Rift Valley Odyssey, Rift Motors, Crayfish Camp, Britam insurance, Crater Academy, Greensteds, Excel Academy, Melvin Jones, Shah Laiji Academy, Lion Academy, C.K Patel, Committed movers and Reliable C. Works.

Kisumu Boat Race

The 2014 Boat Race event recorded tremendous growth since its inception. This was realized through the participation of five counties namely; Kisumu, Busia, Migori, Siaya and Homa Bay.

A total of Sh.1.5 million was raised both in cash and kind. The money will be channelled towards enhancing conservation education awareness, promote sports tourism in western Kenya as well as the conservation of the rare Sitatunga antelope found at the Kisumu Impala Sanctuary, an important open grazing and swampy area and home to this rare antelope.

This 4th edition of this event was held on December 5, 2014 and received support from; Kisumu, Busia, Siaya, and Homa Bay counties, Orange Kenya, Sunset Hotel, Tuskys Supermarket, Chester House LTD, Kenya Maritime Authority, Tourism Regulatory Authority, African Banking Corporation, Nyanza Ref Service, Zaira Tours, Osienala Radio, Sitatunga Tours and Urban Radio.

KWS Animal Adoption Programme

On Saturday June 28, 2014, the KWS Animal Adoption Programme received support from the United Nations Secretary-General Ban Ki-moon who adopted a six-month-old lion cub which he named "Tumaini". This means "hope" in Kiswahili. Ban Ki-moon expressed hope that "Tumaini" would grow healthy, strong and even fierce as he drew a parallel in his "hope that all people around the world will be able to live harmoniously with nature."

The young lioness, which was found abandoned in Nairobi National Park, will be raised by Kenya Wildlife Service at the Nairobi Animal Orphanage.

Ban Ki-moon joined a long list of existing 'adopting parents' who have continued to support the this adoption programme to ensure the needs of the rescued, orphaned, abandoned animals are met.

Monitoring and Evaluation

KWS remains committed to the implementation of the corporate five-year blueprint Strategy 2.0 (2012-2017). The year 2014 saw many activities being implemented. These include;

Implementation of the Strategic Plan

The Service staff participated from various cadres were trained on developing Annual Work plans and cascading them to lower operational levels. Process evaluations were conducted with a view of establishing whether selected activities were actually leading towards achievement of corporate objectives.

Key evaluations carried out included that of Corporate Social responsibility activities in the Central Rift and Southern Conservation Areas, and an evaluation of performance management at the Amboseli National Park.

Development and Implementation of Monitoring Tools

KWS introduced the METT (Management Effectiveness Tracking Tool) at the Lake Nakuru National Park, with a view of using it to establish the status of key indicators and use the resulting document as a basis for developing a new management plan.

Regarding capacity building, the service continued efforts to build staff competencies on aspects of performance management. Performance management training for senior staff members from the Northern Conservation Area was conducted.

A review of strategy 2.0 was done and a final Review document was presented to the Strategy Implementation Committee. This will be used as a reference for developing a new strategic plan for the organisation.

GOK-KWS performance Contract

KWS participated in two key performance contract related events namely; Evaluation of the 2013-14 Performance Contract. This was conducted at the Utalii College. The Service managed a mean score of 2.9069 which translated to 'Very Good'.

The other event involved development and negotiation of the 2014-15 Performance Contract. This was successfully done and by the end of the year two progress reports were developed and submitted to the performance Contracting Secretariat.

EMPLOYEE WELFARE

Establishment of KWS employees housing scheme

The service established KWS employees housing scheme from July 1, 2014 which became operational from September 2014. The objective of the scheme was to assist employees undertake self-development towards purchase or construction of residential property for personal occupation. Following the implementation of the scheme twenty (20) members of staff have benefited from the scheme so far.

Recruitment of New Rangers

As part of strengthening the institutional capacity, five hundred and fifty six (556) new rangers were recruited from National Youth Service and underwent further basic paramilitary training at KWS-LEA, Manyani from May to September, 2014 before they were deployed to security operational areas.

Training and Development

The Service continuously improves knowledge, attitude, and skills to all staff across the board. In this regard, KWS embarked on strategic leadership development programmes, corporate governance, refresher courses for uniformed cadres, pre-retirement planning, and customer service training among others.

- **Sponsorships**

One hundred and seventeen (**117**) staff members were sponsored for PhD, Masters, diploma, certificates and short courses in various institutions.

Short courses

Six senior management staff attended short courses in Strategic leadership Development Programme at Kenya school of Government.

Another one hundred and two (**102**) members of staff attended pre-retirement seminar with resources persons drawn from the Technical University of Kenya and Kenya Wildlife Training Service Training Institute.

Employee Wellness Programme

In recognition of staff as a valuable resource, the Service embarked on several employee assistance programmes which included the following:

- **HIV Testing & Counseling (H.T.C)**

HIV testing and counselling sessions were held in all KWS conservation areas with a total of three thousand, eight hundred and twenty three (3,823) clients being screened.

- **Alcohol and substance abuse awareness**

Alcohol and substance abuse sensitization was carried out in all conservation areas with a total of four hundred and seventy-nine (479) people assisted.

- **Breast cancer screening**

Breast cancer screening was conducted in October 2014 at KWS headquarters. A total of one hundred fifty one employees (151) were screened.

Sports and recreation

In the year under review, the service sportsmen and women participated in; Federation leagues & tournaments, marathons, international races in Australia, China, UAE, and the Netherlands. Others included karate and aerobics. Fitness testing and counselling services were provided to members of staff at KWS headquarters and the field.

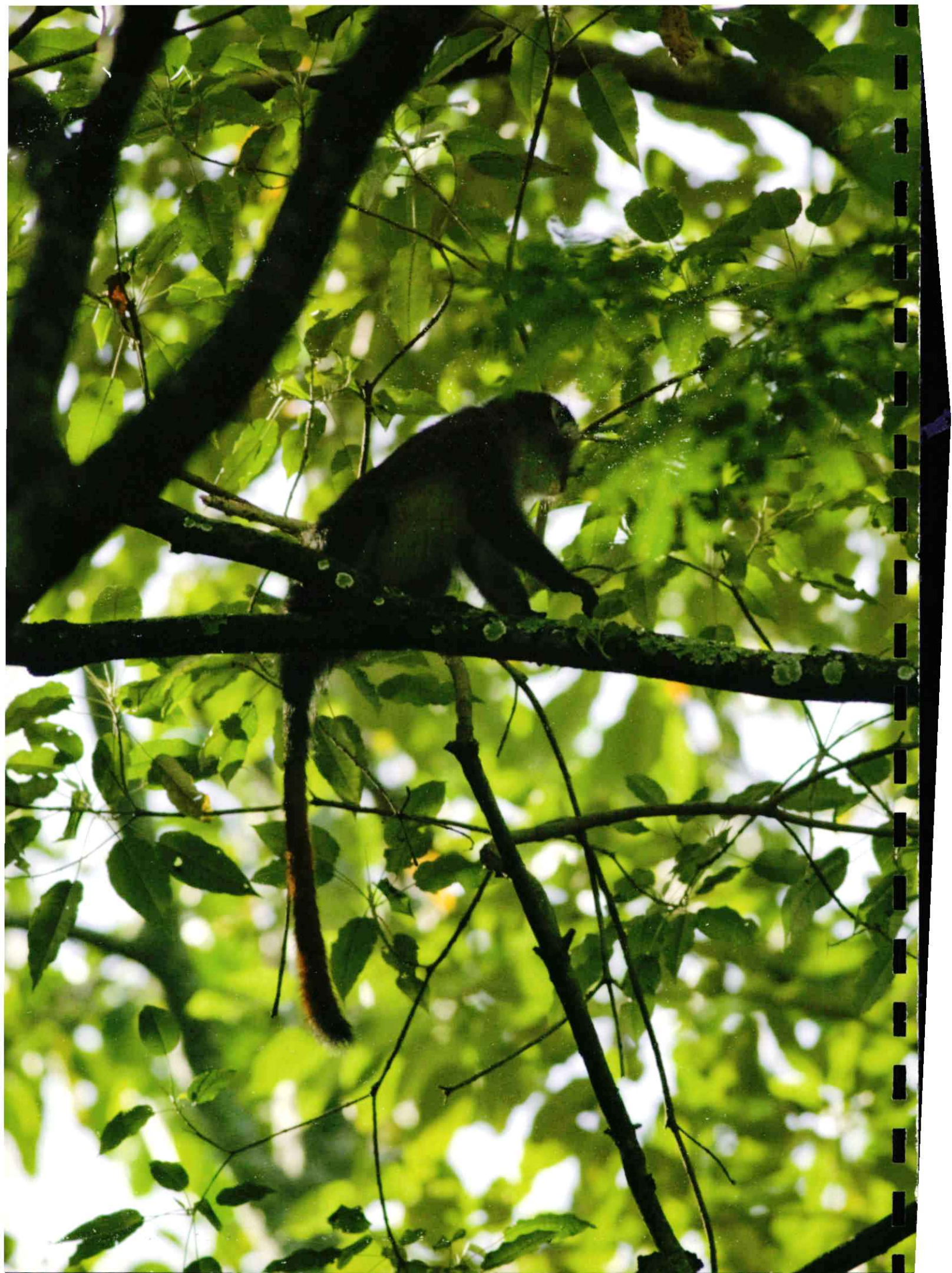
KWS athletes in international competitions

In the year under review, KWS sent a total of six (6) athletes to compete in fourteen (14) international athletics competitions.

Conservation Heroes' Day

This day is celebrated in remembrance of employees who lost their lives in active service. It has attracted an international sponsor who has recognized the good work being done by the Service.

The international non-governmental organisation for Nature and Biodiversity Conservation Union (NABU) in Germany partnered with KWS for the next five years to assist bereaved families in payment of school fees to the next of kin children who are still in learning institutions.



REPORT OF THE BOARD OF TRUSTEES

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2014 which show the state of affairs for the Kenya Wildlife Service.

Principal activities

The principal activities of the Service continue to be:

- i) Intensifying conservation of wildlife and its habitat
- ii) Protection of endangered species through licensing and issuance of regulatory guidelines
- iii) Spearheading the protection of wildlife through various international animal organisations and groups e.g. CITIES meetings
- iv) Promoting tourism through advertisements, trade fairs both locally and internationally.
- v) Protecting wildlife for the future generation and as a heritage from nature.
- vi) Enhance revenue generation through sustainable conservation based initiatives, e.g., ecotourism and payment for environmental services for financial sustainability
- vii) Improve institutional capacity and infrastructure through investment, collaboration, training and development.

Results

The results of the entity for the year ended June 30, 2014 are set out on page 50 to 68.

Directors

The term of the Board of Trustees expired in on 10th January, 2014. The remainder of the period was covered by an interim Board consisting of representatives of mainstream ministries with the organisation's senior management.

Auditors

The Auditor General is responsible for the statutory audit of the Kenya Wildlife Service in accordance with section 81 of the Public Finance Management (PFM) Act, 2012, & section 69 of the Public Audit Act which empowers the Auditor General to nominate other auditors to carry out the audit on his behalf.



STATEMENT OF THE BOARD OF TRUSTEES' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, require the Trustees to prepare financial statements in respect of the Kenya Wildlife Service, which give a true and fair view of the state of affairs of the Kenya Wildlife Service at the end of the financial year and the operating results of the Kenya Wildlife Service for that year.

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

The Wildlife Conservation and Management Amendment Act requires the Trustees to prepare financial statements for each financial year which include a balance sheet showing in details the assets and liabilities of the Kenya Wildlife Service, a statement of income and expenditure and such other statements that the Trustees may deem necessary. It also requires the Trustees to ensure the Kenya Wildlife Service keeps proper books of account and other books and records in relation to the Kenya Wildlife Service and to all the undertakings, funds, investments, activities and property of the Kenya Wildlife Service. They are also responsible for safeguarding the assets of the Kenya Wildlife Service.

The Trustees accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies, supported by reasonable and prudent judgements and estimates, in accordance with International Financial Reporting Standards (IFRS) and in the manner required by the Wildlife Conservation and Management Amendment Act. The Trustees are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Kenya Wildlife Service and of its operating result. The Trustees further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements as well as adequate systems of internal financial control.

The financial statements have been prepared on a going concern basis on the assumption that the Government of Kenya and the donors will continue to provide financial support within the foreseeable future to the Kenya Wildlife Service to enable it to meet its obligations as they fall due.

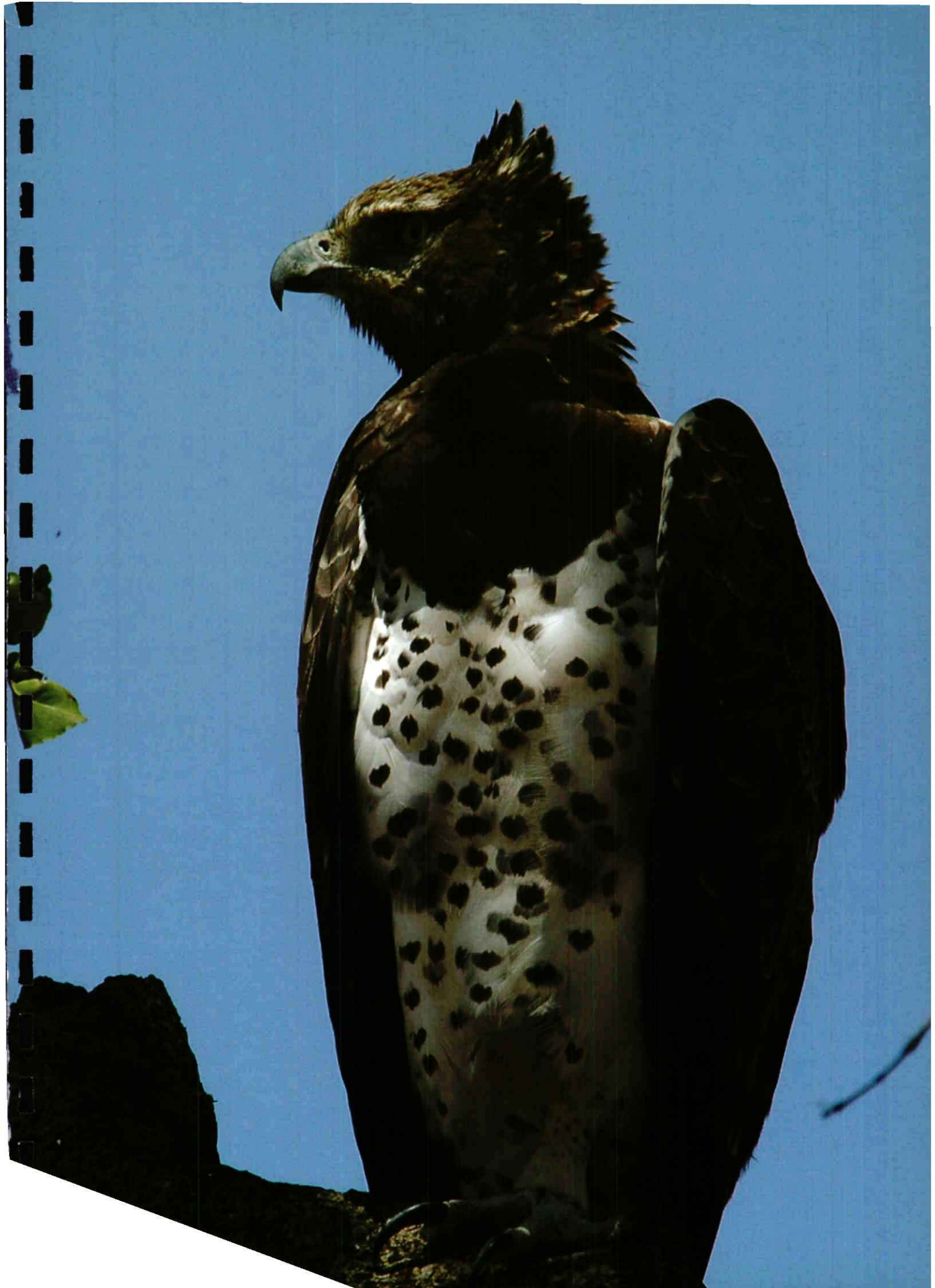
The Kenya Wildlife Service financial statements were approved by the Board on

16/6/2015

and Signed on behalf of the Board of Trustees by

**DR. RICHARD LESIYAMPE, MBS
FOR CHAIRMAN**

**WILLIAM K. KIPRONO, MBS
BOARD SECRETARY**



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON KENYA WILDLIFE SERVICE FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kenya Wildlife Service set out on pages 19 to 38, which comprise the statement of financial position as at 30 June 2014, and the statement of profit and loss and other comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003. 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for such 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15(2) of the Public Audit Act, 2003 and submit the report in compliance with Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Wildlife Service's internal control. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Property, Plant and Equipment

As reported in 2012/2013, the property, plant and equipment balance of Kshs.8,189,495,000 as at 30 June 2014 excludes the undetermined value of various parcels of land across the country without title documents on which the Service has put up various developments including buildings. These comprise twelve (12) National Parks, twenty nine (29) National Reserves, Nine (9) Sanctuaries, Nine (9) Marine Parks and one hundred and twenty seven (127) field plots.

Consequently, it has not been possible to confirm whether the property, plant and equipment is fairly stated as at 30 June 2014.

2. Irregular Inter-Vote Transfers

The Wildlife Service during the year under review received an amount of Kshs.1,680,880,000 that was earmarked for capital projects mainly for construction and rehabilitation of non-classified roads as well as other related civil works (construction of bridges, ferry and airstrips). However, out of the Kshs.1,680,880,000 only Kshs.836,461,971 or 49.7% was used for the intended purpose while the balance of Kshs.844,418,025 or 50.3% was irregularly reallocated and expended as recurrent expenditure.

No justification has been provided for the irregular inter-vote transfers which also hampered the development of essential infrastructure for effective conservation and management and protection of wildlife during the year.

3. Account Payables

The payables balance of Kshs.1,042,626,000 as at 30 June 2014 includes outstanding accrued expenses of Kshs.138,680,329 as well as stale cheques amounting to Kshs.4,529,244 for which no explanation was offered regarding their status and non remittance.

In the circumstances, the accuracy and propriety of Kshs.143,209,573 could not be confirmed as at June 2014.

4. Endowment Fund

The endowment fund was created by the management with an aim of enhancing long term plans to meet its future need and increasing funding independence from partners and supporters. However, the Fund had a balance of Kshs.67,803,513 as at 30 June 2014, and contributions to this Fund were stopped from 2013. In addition, the policy document for this Fund has never been approved or fully operationalised.

Consequently, it has not been possible to establish whether the Fund is meeting its intended objectives

5. Loss from Accident on KWS Bell Helicopter

During the year under review, an accident occurred at KWS hanger involving KWS Bell Helicopter Registration number 5y-KWM and a water bowser registration KAX 791R belonging to an oil marketing company. The accident occurred while the Helicopter was being fueled by a fuel bowser owned by an oil marketing company.

KWS claimed the accident was caused solely by negligence and non-observance of standard operating procedures for fueling aircraft while the oil marketing company claimed that the accident would not have occurred had the KWS employee not rotated the helicopter rotor blades. These claims and counter-claims resulted to dispute on settlement of damages for the helicopter.

The oil marketing company declined to admit liability which led the Kenya Wildlife Service to institute legal proceedings against the oil marketer. The damage for the helicopter as assessed by insurance company contracted by the Service amounted to US dollars 618,990.90. This amount represents the cost for repairs and related charges and loss of use of the helicopter for 90 days the time the helicopter took to resume to full operation.

As the dispute proceeded, the oil marketing company accepted to pay for the cost of repairs and related charges but declined to compensate the Service for loss of use of the helicopter.

Consequently, the matter was settled out of court and the oil marketing company agreed to pay the Service Kshs 13,739,825 (US\$159,990.9) but declined to pay for loss of use value amounting to US\$ 459,000 or approximately Kshs.42,228,000.

No justification has been provided why the Service agreed and received compensation of Kshs 13,739,825 for damages and forfeited Kshs.42,688,000 for loss of use of the aircraft, the time during which the helicopter was under repair.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in the all material respects, the financial position of the Service as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Wildlife Conservation Act, Cap 376 of the Laws of Kenya.

Other Matter

Lack of Board of Directors

Section 15(1) of the State Corporation Act, Cap 446 stipulates that a Board shall be responsible for the proper management of the affairs of a State Corporation and shall be responsible for the moneys, the financial business and the management of a State

Corporation. However, the Service has been operating without a full Board due to the expiry of the tenure for the previous members.

As a result, several policy matters of the Fund had not been undertaken during the year under review due to lack of policy direction and ownership of decisions made by the management. My opinion however, is not qualified in respect of this matter.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

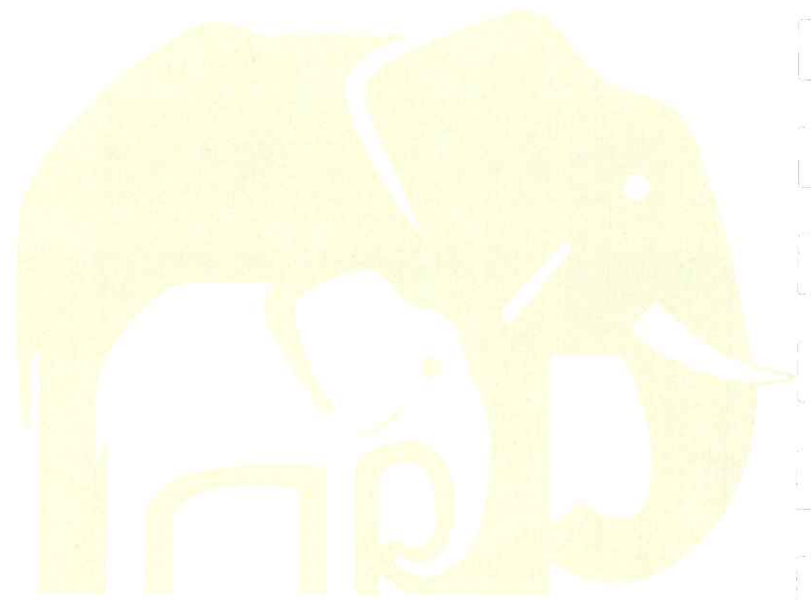
6 August 2015



Financial Statements

As at 30th June 2014

KENYA
WILDLIFE
SERVICE



STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE 2014

REVENUES	Note	2014 KShs'000	2013 KShs'000
Turnover	3	3,512,941	3,742,917
Other income	4	502,261	557,708
Net interest income		47,872	61,287
TOTAL REVENUES		4,063,074	4,361,912
OPERATING EXPENSES			
Administration Costs	5	6,447,810	6,356,053
Depreciation	6	490,663	470,414
TOTAL EXPENDITURE		6,938,473	6,826,467
OPERATING DEFICIT		(2,875,399)	(2,464,554)
GRANTS FOR RECURRENT EXPENDITURE	7	2,329,146	2,313,873
NET SURPLUS / (DEFICIT) FOR THE YEAR		(546,253)	(150,681)

The notes set out on pages 60 to 68 form an integral part of these financial statements

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2014

ASSETS	Note	2014 KShs'000	2013 KShs'000
Non Current Assets			
Property, plant and equipment	20	8,189,495	8,202,884
Current Assets			
Inventories	8	363,097	353,366
Receivables	9	513,700	534,743
Cash and Cash Equivalents	10	1,767,096	810,660
		2,643,893	1,698,769
TOTAL ASSETS		10,833,388	9,901,653
RESERVES AND LIABILITIES			
Reserves			
Capital Reserve		1,271,887	1,271,887
Revaluation Reserve		2,805,102	2,805,102
Capital Grants		8,878,253	7,853,019
Revenue Reserve		(3,747,579)	(3,301,626)
		9,207,663	8,628,382
Current Liabilities			
Payables	11	1,042,626	817,052
Unexpended specific donations	12	583,099	273,219
Retirement benefit obligation	13	000	183,000
		1,625,725	1,273,271
TOTAL EQUITY AND LIABILITIES		10,833,388	9,901,653

Signed by:



**DR. RICHARD LESIYAMPE, MBS
FOR CHAIRMAN**

DATE: 16/6/2015



**WILLIAM K. KIPRONO, MBS
BOARD SECRETARY**

DATE: 16/6/2015

The notes set out on pages 60 to 68 form an integral part of these financial statements

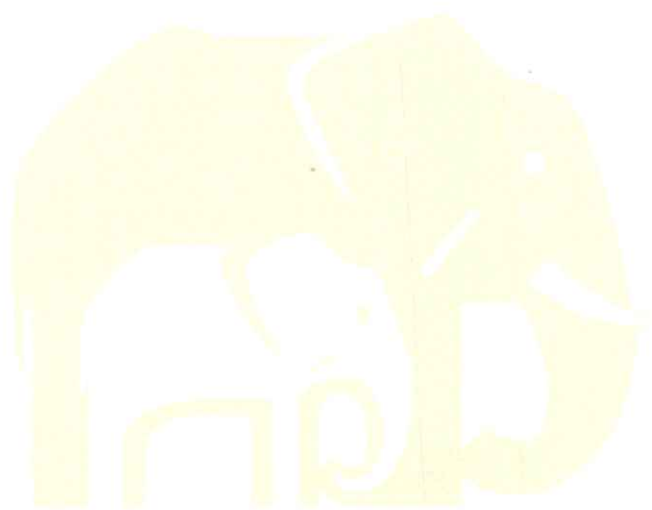
STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 30TH JUNE 2014

	Capital Reserve KShs'000	Revaluation Reserve KShs'000	Capital Grants KShs'000	Revenue Reserve KShs'000	Total KShs'000
1 July 2012	1,271,887	2,805,102	7,371,845	(3,150,945)	8,297,889
Capital Donor Funds Received	-	-	481,174	-	481,174
Net Surplus for the year	-	-	-	(150,681)	(150,681)
30 June 2013	1,271,887	2,805,102	7,853,019	(3,301,626)	8,628,382
1 July 2013	1,271,887	2,805,102	7,853,019	(3,301,626)	8,628,382
Pensions Deficit Adjustments	-	-	-	100,300	100,300
Capital Donor Funds Received	-	-	1,025,234	-	1,025,234
Net Deficit for the year	-	-	-	(546,253)	(546,253)
30 June 2014	1,271,887	2,805,102	8,878,253	(3,747,579)	9,207,663

Capital reserve represents the aggregate value of the property, plant and equipment taken over from the Wildlife Conservation and Management Department of the Ministry of Tourism and Wildlife (MTW) at the value agreed at that time.

The notes set out on pages 60 to 68 form an integral part of these financial statements

KENYA
WILDLIFE
SERVICE





STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2014

ASSETS	Note	2014 KShs'000	2013 KShs'000
Cash flows absorbed by operating activities	14(a)	(1,837,970)	(2,362,196)
Investing activities			
Additions to property, plant and equipment	20	(477,275)	(528,901)
Cash outflows from investing activities		<u>(477,275)</u>	<u>(528,901)</u>
Net cash flows before financing activities		<u>(2,315,245)</u>	<u>(2,891,097)</u>
Financing activities			
Grants for recurrent expenditure		2,329,146	2,313,873
Pension Actuarial Deficit		(82,699)	(72,300)
Disposal of Assets		0	12,510
Capital donor funds Received		1,025,234	<u>481,174</u>
Cash inflows from financing activities		<u>3,271,681</u>	<u>2,735,257</u>
Increase /(Decrease) in cash and cash equivalents	17(b)	<u>956,436</u>	<u>(155,840)</u>
Cash & Cash Equivalent at the begging of the year		810,660	966,500
Cash & Cash Equivalent at the end of the year		<u>1,767,096</u>	<u>810,660</u>

The notes set out on pages 60 to 68 form an integral part of these financial statements

SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of Compliance and Basis of preparation

The financial statements are prepared in accordance with International Financial Reporting Standards. The financial statements are prepared under the historical cost convention as modified by the revaluation of certain property, plant and equipment. The preparation of financial statements in conformity with International Financial Reporting Standards (IFRS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Kenya Wildlife Service's accounting policies.

The financial statements have been prepared in accordance with the PFM Act, the state Corporations Act, and International Financial Reporting Standards (IFRS). The accounting policies adopted have been consistently applied to all the years presented.

b) Depreciation

Airstrips and roads are not depreciated because adequate maintenance is carried out to ensure that these assets maintain their value. Depreciation on the property, plant and equipment portfolio re-valued as at 23rd October, 2008 is computed based on the remaining useful life to reduce their values to a 5% residual value. Subsequent additions are depreciated on a straight line basis at the following rates until they are reduced to their residual value of 5%.

Freehold land	Nil
Buildings on long leasehold and freehold land	2%
Buildings on short leasehold land	Over the lease period
Fences and Barriers	10%
Machinery and Water Supplies	10%
Furniture and Equipment	10%
Motor Vehicles and Tractors	20%
Computer and Accessories	20%
Aircraft	7.5%
Boats and Boat engines	10%
Roads and Bridges	Nil
Airstrips	Nil

c) Inventories

Inventories are carried at historical cost of acquisition plus any incidental costs incurred to bring them at their present location and condition. Obsolete stocks are segregated and not included in the valuation of stocks. Consumable stores are valued at the lower of cost and net realizable value.

d) Translation of foreign currencies

Transactions during the year are converted into Kenya Shillings at rates ruling at the transaction dates. Assets and liabilities at the balance sheet date that are expressed in foreign currencies are translated into Kenya Shillings at rates ruling at the balance sheet date. The resulting differences from conversion and translation are dealt with in the income and expenditure account in the year in which they arise.

e) Bad and doubtful debts

Specific provisions are made in respect of accounts considered to be bad or doubtful.

f) Income

Income is accounted for on an accrual basis except for prepaid park entry tickets and smartcard income, which is recognized on a receipt basis. Park Entry is recognized when accessing the National Parks by use of smart cards where the amount is deducted at the point of access. Rent income is accrued on monthly through invoicing. Aircraft sales are usually aircraft hire services and income is usually recognized immediately the services are offered.

g) Capital grants

In addition to an annual subvention, the Government of Kenya (GOK) has negotiated financing packages with various donors to fund the Service. This finance is in the form of loans and grants to GOK, all of which are passed on to the Service in the form of government grants. Grants received from and through the GOK have been treated as Capital Grants whether in respect of either development expenditure or acquisition of fixed assets. Assets acquired from these grants are capitalized and then depreciated in accordance with the depreciation policy per note 1(b). The computed depreciation charge is expensed in the profit and loss account.

h) Grants for recurrent expenditure

Grants received from and through the GOK have been treated as revenue receipts when in respect of funding recurrent expenditure. Related operating and maintenance expenses are charged to revenue expenditure.

i) Employee benefits

The Service employees are eligible for retirement benefits under defined benefit and defined contribution schemes. The funds are administered independently of the Service's assets.

(a) Defined Benefit Scheme - KWS Staff Superannuation Scheme

The Scheme operates on a defined benefits basis and has been closed to new entrants and to future accrual of benefits with effect from 31 December 2006.

The closure of the scheme to new entrants and to future accruals benefits followed a fundamental review by Kenya Wildlife Service of its retirement benefits arrangements. As part of this review, KWS also set up a new defined contribution scheme with effect from 1 January 2007 in which all the pensionable employees participate in with effect 1 January 2007.

To this end, KWS discontinued contributions to the Scheme with effect from 31 December 2006.

(b) Defined Benefit Scheme - KWS Staff Superannuation Scheme (Continued)

The amount in the balance sheet is determined as the present value of the defined past service benefits obligation net of value placed on existing scheme assets as computed by an independent actuary. The deficit/surplus arising is recognized in the accounts.

(c) Defined Contribution Scheme - KWS Staff Retirement Benefits Scheme 2006

The service operates a defined contribution scheme whereby it matches contributions to the scheme made by the employees up to 10.57% of the employee's gross salary while the employees contribute 5% of their pensionable salaries.

The Service's contributions to the fund are charged in the income statement in the year to which it relate.

The Service also contributes to the statutory National Social Security Fund for its non pensionable employees. The Service's obligation is limited to a specified contribution per employee per month. Currently, the contribution is limited to a maximum of Kshs. 200.00 per employee per month. The Service's contributions are charged to the income statement in the year to which they relate. The Service has no legal obligation to pay further contributions if the fund does not hold sufficient assets to pay all the employees benefits relating to employee service in the current and prior periods.

(d) Provision for Staff Leave

A provision is made to recognize staff entitlements in respect of annual leave not taken at the end of financial year.

j) Cash and Cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand, bank balances, and short term deposits held with various banks.

k) Impairment of assets

The carrying amounts of the organisation's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the assets recoverable amount is estimated and an impairment loss recognised whenever the carrying amount of an asset exceed its recoverable amount. No impairment loss has been recognised as at 30th June, 2014

l) Currency

The financial statements have been presented in Kenya shillings (Kshs). Charges for Park entry are usually denominated both in US dollar and Kshs. the organization has opened forex account where revenues US dollar denominated amounts are banked. No forex exchange is allowed at the gates. there is usually a preset internal exchange rate which is purely used for purposes of capturing financial information.

j) Adoption of new and revised International Financial Reporting Standards (IFRS)**i) New standards and amendments to published standards effective for the year ended 30 June 2014**

The following new and revised IFRSs were effective in the current year and had no material impact on the amounts reported in these financial statements.

Standard Title

IFRS 10	Consolidated Financial Statements
IFRS 12	Disclosure of Interest in Other Entities
IAS 27	Separate Financial Statements
IAS 32	Financial Instruments



- **IFRS 10, Consolidated Financial Statements**, it prescribes the accounting principles for the presentation and preparation of consolidated financial statements for a group of entities under the control of a parent.
- **IFRS 12, Disclosure of Interest in Other Entities, which prescribes the disclosure requirements** for an entity that has any interest in subsidiaries, joint arrangements, associates or an unconsolidated structured entities
- **IAS 27, Separate Financial Statements, addresses the presentation and disclosure requirements** for investments in subsidiaries, joint ventures and associates when an entity prepares separate financial statements.
- **IAS 32, Financial Instruments, The presentation requirements apply to the classification** of financial instruments, from the perspective of the issuer, into financial assets, financial liabilities and equity instruments; the classification of related interest, dividends, losses and gains; and the circumstances in which financial assets and financial liabilities should be offset.

ii) Standards, amendments and interpretations to existing standards that are not yet effective or have not been adopted

The following interpretations to amendments on the IFRSs were effective in the current year and had no material impact on the disclosures or on the amounts recognised in the company's financial statements.

Standard Title

IAS 36	Impairment of Assets
IAS 39	Financial Instruments
IFRIC 21	Levies

- **IAS 36, Impairment of Assets**, The objective of this Standard is to ensure that assets are not carried at an amount that is greater than their recoverable amount. If an asset is carried at more than its recoverable amount, the asset is described as impaired and IAS 36 requires the entity to recognise an impairment loss.
- **IAS 39, Financial Instruments**, establishes principles for recognising, derecognising and measuring financial assets and financial liabilities and some contracts to buy and sell non-financial items
- **IFRIC 21**, addresses the issue as to when to recognise a liability to pay a levy imposed by a government. The Interpretation defines a levy, and specifies that the obligating event that gives rise to the liability is the activity that triggers the payment of the levy, as identified by legislation. The interpretation provides guidance on how different levy arrangements should be accounted for, in particular, it clarifies that neither economic compulsion nor the going concern basis of financial statements preparation implies that an entity has a present obligation to pay a levy that will be triggered by operating in a future period.

iii) Relevant new and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2014.

Effective for annual periods beginning on or after	New and Amendments to standards
IFRS 9	1 January 2018
IFRS 15	1 January 2017
Amendments to IFRS 11	1 January 2016
Amendments to IAS 16 and IAS 38	1 January 2016
Amendments to IFRSs	Annual Improvements to IFRSs 2010-2012 Cycle
Amendments to IFRSs	Annual Improvements to IFRSs 2011-2013 Cycle

IFRS 9, Financial Instruments, issued in November 2009, introduced new requirements for the classification and measurement of financial assets. IFRS 9 was amended in October 2010 to include requirements for the classification and measurement of financial liabilities and for derecognition.

IFRS 18, Revenue Recognition, In May 2014, IFRS 15 was issued which establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. IFRS 15 will supersede the current revenue recognition guidance including IAS 18 Revenue, IAS 11 Construction Contracts and the related Interpretations when it becomes effective.

IFRS 11, amendments provide guidance on how to account for the acquisition of a joint operation that constitutes a business as defined in IFRS 3 Business Combinations. Specifically, the amendments state that the relevant principles on accounting for business combinations in IFRS 3 and other standards (e.g. IAS 36 Impairment of Assets regarding impairment testing of a cash generating unit to which goodwill on acquisition of a joint operation has been allocated) should be applied.

IAS 16, amendments prohibit entities from using a revenue-based depreciation method for items of property, plant and equipment. The amendments to IAS 38 introduce a rebuttable presumption that revenue is not an appropriate basis for amortisation of an intangible asset.

The Annual Improvements to IFRSs 2011-2013 Cycle include a number of amendments to various IFRSs, which are summarised below.

The amendments to IFRS 3 clarify that the standard does not apply to the accounting for the formation of all types of joint arrangement in the financial statements of the joint arrangement itself.

The amendments to IFRS 13 clarify that the scope of the portfolio exception for measuring the fair value of a group of financial assets and financial liabilities on a net basis includes all contracts that are within the scope of, and accounted for in accordance with, IAS 39 or IFRS 9, even if those contracts do not meet the definitions of financial assets or financial liabilities within IAS 32.

The amendments to IAS 40 clarify that IAS 40 and IFRS 3 are not mutually exclusive and application of both standards may be required. Consequently, an entity acquiring investment property must determine whether:

- a. The property meets the definition of investment property in terms of IAS 40; and
- b. The transaction meets the definition of a business combination under IFRS 3.

The directors do not anticipate that the application of these amendments will have a significant impact on the Service financial statements.

iv) Early adoption of standards

The company did not early-adopt new or amended standards in 2014.

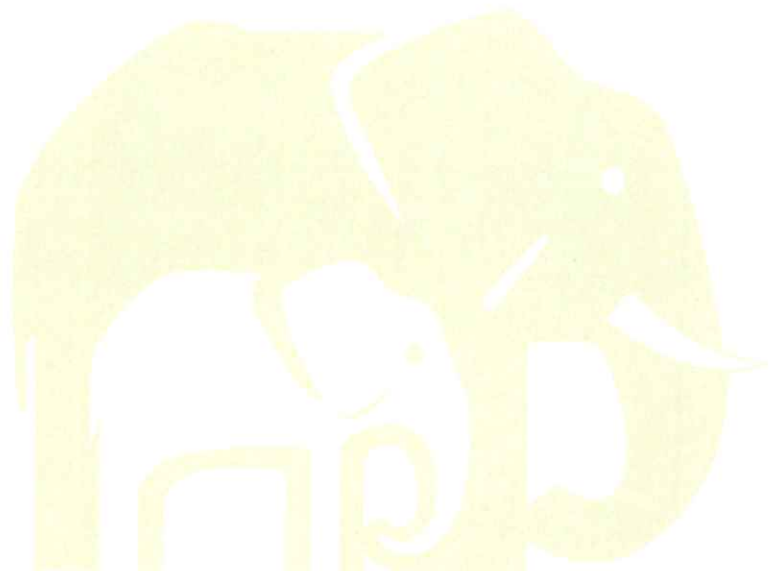
k) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2014.

2. Critical accounting judgments in applying the organization's accounting policies

The company reviews its trade and other receivables to assess impairment regularly. In determining whether an impairment loss should be recognised through profit or loss, the company makes judgements as to whether there is any observable data indicating that there is a measurable decrease in the estimated future cash flows from the receivables, before a decrease can be identified. This evidence may include observable data indicating that there has been an adverse change in the payment status of customers or local economic conditions that correlate with defaults on assets in the company. Management uses estimates based on historical loss experience for assets with credit risk characteristics and objective evidence of impairment when scheduling its future cash flows. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between loss estimates and actual loss experience.

KENYA
WILDLIFE
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NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

3. TURNOVER	2014	2013
	KShs'000	KShs'000
Park entry fees	3,466,760	3,694,385
Accommodation	46,181	48,532
	3,512,941	3,742,917

These are total revenues generated through collections from the visitors entering various gates to the National Parks and accommodation charges at various facilities inside the Parks and Campsites.

4. OTHER INCOME	2014	2013
	KShs'000	KShs'000
Rental income	122,703	153,800
Hire of aircrafts and vehicles	69,716	41,412
Airwing Sales	28,315	48,630
Telecommunication Facilities	2,407	6,485
Insurance Compensation	3,178	3,824
Training Services	44,738	113,421
Tuition fees - KWSTI	60,209	38,725
KWS Officers Mess	10,951	8,400
Accommodation & hire of training facilities - KWSTI	51,303	58,175
KWS Shops	25,769	18,943
Other miscellaneous income	82,972	65,893
	502,261	557,708

These are revenues realized from other sources of income other than from visitors to the National Parks. This includes hiring of aircrafts, training facilities both at Manyani (LEA) and Naivasha(KWSTI).

5. ADMINISTRATION COSTS	2014	2013
	Kshs'000	Kshs'000
a) STAFF COSTS		
Salaries and allowances	3,008,269	2,791,550
Leave pay accrual	119,733	70,761
	3,128,002	2,862,311
Gratuity contributions, pension and NSSF	222,113	200,723
Passage and leave expenses	55,263	39,027
Medical expenses	239,277	207,898
	3,644,655	3,309,959

NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

The average number of employees at the end of the year was:

	2014	2013
Permanent employees	4,232	4,223
Temporary and contract employees	1,486	1,566

These are costs related to personnel both permanent and temporary that were engaged by the organization during financial year 2013/2014

b) OPERATING AND MAINTENANCE EXPENSES

	2014	2013
	KShs'000	KShs'000
Food and Rations	122,162	151,722
Office and Other Related Expenses	18,663	14,201
Motor Vehicle Running Expenses	229,895	273,252
Animal Feeds	38,725	36,450
Uniform and Clothing	97,835	40,303
Specimens Veterinary Supplies	609	7,468
Fence Running Expenses	3,020	447
Insurance	146,835	146,683
Legal and Professional Fee	36,735	30,099
Cleaning and Sanitary Expenses	11,444	12,954
Radio Licenses	1,552	1,618
Estates Maintenance Expenses	16,798	16,702
Motor Vehicle Maintenance	118,674	129,659
Maintenance of Computer Software	18,276	18,046
Maintenance of Water Supplies	4,927	3,937
Maintenance of Game Proof Defenses	23,854	10,154
Maintenance of Bandas and Camp Sites	29,025	27,812
External Training - MFTS	41,768	70,305
Purchase of Tyres	33,180	39,652
Travel and Accommodation	247,111	235,950
External Travel	28,849	41,460
Field Allowance	103,685	83,525
Hospital Referral Expenses	4,101	6,116
Transfer Expenses	10,958	12,467

NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

OPERATING AND MAINTENANCE EXPENSES (CONTINUED)

	2014	2013
	KShs'000	KShs'000
Court Case Expenses	7,589	6,490
Entertainment	20,553	24,451
Advertising and Publicity	32,382	27,194
Sports and Recreation Expenses	242	1,854
Special Events / Public Affairs	29,512	33,673
Signage and Display	2,562	6,637
Staff Tea	11,087	10,921
Subscriptions	17,767	23,402
Printing and Publishing	11,270	13,301
DSTV Subscription	6,113	6,300
Bank Charges	15,633	12,953
Wildlife Compensation	50,800	92,580
Endowment Fund	0	473
Plant and Machinery Maintenance	33,493	33,302
Aircraft Running Expenses	110,075	155,332
Equipment, Boats & Furniture Maintenance	23,419	21,975
Shop Merchandise	15,893	13,905
Maintenance of Buildings and Bandas	86,194	86,410
Roads Maintenance	359,187	425,745
Telephone and Postage	52,249	55,248
Electricity and Water	62,242	62,164
Stationery Expenses	26,778	27,431
Consultancy and Professional fees	9,691	15,425
BOT Allowances & Expenses	8,422	17,413
Food and Drinks	74,638	54,301
Other Operating and Maintenance Expenses	108,640	111,072
	2,565,112	2,750,934

NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

c) COMMUNITY SERVICES	2014	2013
	Kshs '000	Kshs '000
Community Projects Support	125,873	134,187
ree Nurseries Support	7,304	5,017
	133,177	139,204
d) TRAINING AND DEVELOPMENT		
In-service Training	6,347	13,908
Seminars, Conferences & Meetings	46,389	84,357
Other Trainings	45,070	52,690
	97,806	150,955
e) AUDIT FEES	7,060	5,000
TOTAL ADMINISTRATION COSTS	6,447,810	6,356,052

6. DEPRECIATION

Buildings - Non Residential	47,859	46,021
Buildings - Residential	22,140	22,140
Computers and Accessories	22,734	30,320
Machinery & Water Supplies	9,159	8,720
Motor Vehicles and Tractors	250,806	237,211
Aircrafts	28,950	28,950
Boats and Boat Engines	2,063	2,061
Fences and Barriers	34,410	26,882
Furniture and Equipments	72,542	68,109
	490,663	470,414

7. GRANTS FOR RECURRENT EXPENDITURE

Donor Agencies	438,507	594,023
Donations	111,062	80,042
GOK subvention	1,779,577	1,639,808
	2,329,146	2,313,873

NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

8 INVENTORIES	2014	2013
	KShs'000	KShs'000
Spare parts and tools	42,630	44,868
Aircraft spares	41,899	38,300
Ammunition	117,240	103,948
Stationery	8,177	6,825
Telecommunication equipment spares	419	2,633
Building, water and fencing materials	52,113	42,763
Uniforms and compositions	63,523	92,762
Shop items	10,148	8,977
Fuel and oils	3,813	7,377
General stores and tools	23,135	4,913
	363,097	353,366
9. RECEIVABLES		
Trade receivables	315,450	241,616
Staff receivables	137,854	117,002
Grants receivable	0	118,078
Prepayments and deposits	118,660	117,112
Mobilization funds	<u>7,757</u>	<u>7,758</u>
	579,721	601,566
Less Provision for bad debts	(66,021)	(66,823)
	513,700	534,743
10. CASH AND CASH EQUIVALENTS		
Bank balances - KWS Operations	319,906	213,101
Bank balances - Projects	704,008	279,127
Cash in Hand - KWS Operations	67,467	76,036
Short-term Deposits	675,715	242,396
	1,767,096	810,660

The weighted average effective interest rate on short term deposit as at 30th June 2014 was 11% p.a. these short term deposits mature within three months from the end of the reporting period date.



NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

11. PAYABLES

	2014	2013
	KShs'000	KShs'000
Trade Payables	453,535	321,766
Accruals	265,476	190,720
	719,011	512,486
Payroll Deductions	155,577	145,288
Contract Retentions Payable	54,566	55,795
Other Payables	113,472	103,483
	1,042,626	817,052

12. UNEXPENDED SPECIFIC DONATIONS

Balance at 1 July	273,219	347,558
Additions	630,509	297,742
Utilized in the year	(320,628)	(372,081)
	583,100	273,219

The amounts relate to unutilized funds for specific projects financed by various donors.

13. RETIREMENT BENEFITS OBLIGATIONS

This represents the amount due to KWS Staff Superannuation Scheme (Defined Benefit) from the sponsor (KWS).

Balance at the beginning of the year	183,000	255,300
Actuarial Revaluation adjustments	-	-
Paid during the year	(183,000)	(72,300)
	000	183,000

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NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014**14. NOTES TO THE CASH FLOW STATEMENT****a) Reconciliation of the net deficit to Cash outflows from operating activities**

Operating deficit for the year	(2,875,399)	(2,464,554)
Depreciation	490,663	470,414
Gain on Disposal	0	(11,770)
Interest Income	(47,872)	(61,287)

Operating Deficit before Working Capital Changes**(2,432,608) (2,067,197)**

Increase in Inventories	(9,731)	(32,192)
(Increase) / Decrease in receivables	21,043	(163,472)
Increase in payables	225,574	(86,283)
(Decrease) / Increase in unexpended specific donations	309,880	(74,339)

Cash utilized by operations**(1,885,842) (2,423,483)**

Interest received (net)	47,872	61,287
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Cash flows absorbed by operating activities**(1,837,970) (2,362,196)****b) Movement in cash and cash equivalents Change**

Opening balance	810,660	966,500
Closing balance	1,767,096	810,660
Increase/(Decrease) in cash and cash equivalents	956,436	(155,840)

15. RELATED PARTY DISCLOSURES

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

16. CONTINGENT LIABILITIES

Pending Litigations	45,265	44,927
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17. CAPITAL COMMITMENTS

Authorized and contracted for	107,292	151,515
Authorized but not contracted for	350,440	36,731
	457,732	188,246

NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

18. FINANCIAL RISK MANAGEMENT

The activities of KWS expose it to a variety of financial risks which includes market risk, credit risk and the effects of changes in foreign currency exchange rates. The service's overall risk management focuses on the unpredictability of the tourism market and seeks to minimize potential adverse effect on the organizations performance.

a) Market Risk

Over 80% of the organizations' internal revenue is usually generated from charges levied at the gates to our National Parks. Most of the visitors are foreign tourists. Our country of late has been plagued by insecurity caused by instability in neighbouring countries which has discouraged tourist visiting our country. This is a major risk to our business continuity due to the unpredictability of continued revenue generation.

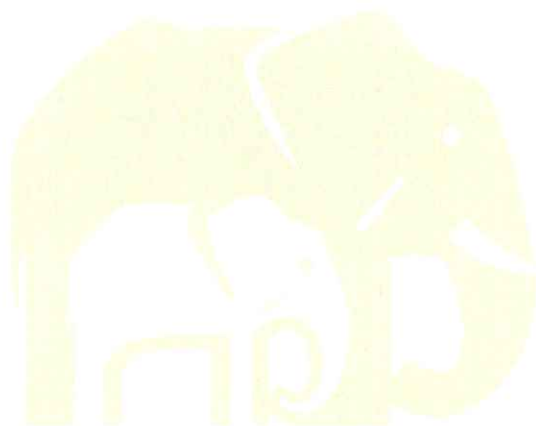
b) Credit Risk

Credit risk arises from cash and cash equivalents, deposits with banks and receivables. As part of the credit risk management, the Treasury Manager monitors and reviews information on significant investments on short term deposit which are mostly held with various banks depending on offered interest rates.

c) Liquidity Risk

Due to the effects of low number of tourist visiting our Parks, there is the likelihood that the cash flow target for a certain period may not be achieved. There is an inherent risk that the organization may not be able to meet its obligations when they fall due.

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NOTES TO THE FINANCIAL STATEMENTS

AS AT 30TH JUNE 2014

20. PROPERTY PLANT AND EQUIPMENT

	Buildings		Computers & Accessories	Machinery & Water Supplies	Motor Vehicles & Tractors	Aircraft	Boats and Boat Engines	Roads & Bridges	Airstrips	Fences & Barriers	Furniture & Equipments	Work-In-Progress	Total Amount
	Non-Residential	Residential											
	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000
COST/VALUATION													
At 30th June 2012	1,150,176	1,541,990	221,716	626,513	1,860,894	637,899	15,862	3,735,872	384,225	538,607	785,753	668,388	12,167,895
Additions	-	-	15,429	17,984	148,245	-	20,678	-	-	99,867	70,679	156,019	528,901
Disposals	-	-	-	-	(14,814)	-	-	-	-	-	-	-	(14,814)
At 30th June 2013	1,150,176	1,541,990	237,145	644,497	1,994,325	637,899	36,540	3,735,872	384,225	638,474	856,432	824,407	12,681,982
At 1st July 2013	1,150,176	1,541,990	237,145	644,497	1,994,325	637,899	36,540	3,735,872	384,225	638,474	856,432	824,407	12,681,982
Additions	-	-	22,834	1,813	126,652	-	-	-	-	105,647	37,544	182,785	477,275
At 30 June 2014	1,150,176	1,541,990	259,979	646,310	2,120,977	637,899	36,540	3,735,872	384,225	744,121	893,976	1,007,192	13,159,257
DEPRECIATION													
At 30 June 2012	638,456	402,364	203,753	424,582	1,316,962	127,957	15,022	-	-	291,610	602,054	-	4,022,760
Disposal	-	-	-	-	(14,074)	-	-	-	-	-	-	-	(14,074)
Charge for the year	46,021	22,140	30,320	8,720	237,211	28,950	2,061	-	-	26,882	68,109	-	470,414
At 30 June 2013	684,477	424,504	234,073	433,302	1,540,099	156,907	17,083	-	-	318,492	670,163	-	4,479,100
At 1 July 2013	684,477	424,504	234,073	433,302	1,540,099	156,907	17,083	-	-	318,492	670,163	-	4,479,100
Charge for the year	47,859	22,140	22,734	9,159	250,806	28,950	2,063	-	-	34,410	72,542	-	490,662
At 30th June 2014	732,336	446,644	256,807	442,461	1,790,905	185,857	19,146	-	-	352,902	742,704	-	4,969,762
NET BOOK VALUE													
At 30th June 2014	417,840	1,095,346	3,171	203,849	330,072	452,042	17,394	3,735,872	384,225	391,219	151,273	1,007,192	8,189,495
At 30th June 2013	465,699	1,117,486	3,072	211,195	454,226	480,992	19,457	3,735,872	384,225	319,982	186,269	824,407	8,202,884

Property and equipment excluding capital work in progress were professionally valued by CB Richard Ellis as at 23rd October, 2008 on the basis of depreciated replacement cost, market value or estimated replacement cost applicable in the existing circumstances and the results were incorporated in the figures above.

LIST OF PARTNERS

African Fund for Endangered Wildlife (AFEW)	Freidrich Loeffler Institute of Animal Health(FLI)
African Union - Inter – Africa Bureau of Animal Resources(AU- IBAR)	French Development Agency (AFD)
African Wildlife Foundation(AWF)	French Embassy.
African World Heritage Fund.	German Embassy.
African Conservation Centre (ACC)	Global Environment Facility.(GEF)
ARN Security.	Greenline.
ATA Interpol.	International Centre for Insect.
Bill Jordan Wildlife Defense Fund.	Physiology and Ecology (icipi)
Birdlife International.	International Fund For Animal Welfare (IFAW)
Bloodlink Foundation.	International Livestock Research Institute(ILRI)
Bonde Conservation.	INTERPOL.
Born Free Foundation.	Italian Embassy.
Brookside.	Japan International Cooperation Agency (JICA)
Capital FM.	Karen Hospital.
Care for the Wild international (CFTW)	Ken Gen.
Center for Disease Control (CDC)	Kenya Agricultural Research Institute.
CHF International.	Kenya Airports Authority.
CITES Mike Programme.	Kenya Airways.
CMC Motors	Kenya Association of Hotel keepers and caterers.
Crater Lake Hotel	Kenya Association of Manufacturers
Cray Fish.	Kenya Association of Tours Operation
David Sheldrick Wildlife Trust.	Kenya Brazil Co-operation.
Development Alternative Inc.	Kenya Commercial Bank.
EABL Foundation.	Kenya Forestry Research Institute.
Earth Watch Institute.	Kenya Land Conservation Trust.
Eco Bank.	Kenya Medical Research Institute.
Eden Wildlife Trust.	Kenya Organization for Environmental Education (KOEI)
Elephant Research Trust Fund.	Kenya Power.
Enashpai.	Kenya Tourism Board.
Equator Bottlers Ltd.	
Equity Bank.	Kenya Veterinary Board.
European Union.	Kesal.
Family Health International.	Kichaka Creative.
Finlays Horticulture.	Lake Nakuru Lodge.

LIST OF PARTNERS

Flamingo Hill camp.	Lusaka Agreement Task Force.
Florensis Kenya.	Mabati Rolling.
Fonds Fran Sais pour Environmental Mondial FFEM	Main Event.
Food and Agriculture Organization (FAO)	Maridadi Flowers Ltd.
Forestry Bureau, COA TAIWAN	Marwell Preservation Trust.
FREI GEBOREN (Germany)	Mater Hospital.
Meridian Medical Centre.	Tanzania National Parks (TANAPA)
Nakumatt Supermarket.	Tanzania Wildlife Research Institute (TAWIRI)
Netherlands Environment Assessment Agency.	The Boma Hotel.
Nic Bank.	The World Conservation Union.
Northern Rangelands Trust (NRT)	Toyota Kenya.
Novartis Animal Health.	Treats and Tents.
Orpower.	Tuskys Supermarket.
Oserian Development Co. Ltd.	Uchumi Supermarket.
Park Action Committee Nakuru.	Uganda Wildlife Authority.
Parks Canada.	UNESCO.
Ramsar Convention.	United Nations Educational, Scientific and Cultural organisation
Rhino Ark.	United Nations Environment Programme (UNEP)
Royal Dutch Airlines (KLM)	United States Agency for International Development. (USAID)
Royal Media Services.	United States Embassy
Safaricom.	University of Nairobi, Faculty of Veterinary Medicine.
Sarova Lion H. Game Lodge.	US Fish and Wildlife Services (USFWS)
Savannah Club Japan	Vad Den Berg.
Save the Elephant Foundation.	Wildlife Clubs of Kenya (WCK)
Save the Mau Trust.	World Organisation of Animal Health (OIE)
Sketchers.	World Wide Fund for Nature.
Somak Travel.	Zoo D Amneville.
Springboard Promotion.	Zoological Society Of London.
Standard Chartered Bank.	

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