


REPUBLIC OF KENYA

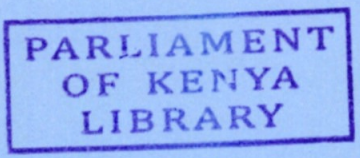


REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 APR 2026	DAY: wed
TABLED BY:	Hon. Naomi Wago Deputy Majority Whip
CLERK-AT THE-TABLE:	Mado Atabo

OF

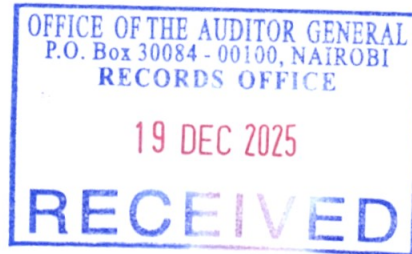
THE AUDITOR-GENERAL



ON

LAND SURVEYORS' BOARD

**FOR YEAR ENDED
30 JUNE, 2025**



LAND SURVEYORS' BOARD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

Land Surveyors' Board
Annual Report and Financial Statements
for the year ended June 30, 2025.

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Land Surveyors' Board
Annual Reports and Financial Statements
for the year ended June 30, 2025.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
<u>1</u>	Secretary	Mr. Kipkemoi Roy
<u>2</u>	Head of Accounts	Mr. Joseph Gikonyo
<u>3</u>	Head of Audit	<u>Mr James Njenga</u>

Key Entity Information and Management (continued)

(e) Fiduciary Oversight Arrangements

The Board is supported by the following oversight structures:

- **Education and Examination Committee** – overseeing matters on examination, curriculum, licensing and Professional development.
- **Ethics and Professional Practice Committee** – responsible for ethical issues, stakeholder outreach and disciplinary.

(f) Land Surveyors' Board Headquarters

Land Surveyors' Board Secretariat
Survey of Kenya Field Headquarters,
Ruaraka, Nairobi
P.O. Box 30046 – 00100,
Nairobi, Kenya.

(g) Land Surveyors' Board Contacts

Telephone: +254 799 093 219
Email: info@lsb.go.ke
Website: www.lsb.go.ke

(h) Land Surveyors' Board Bankers

1. **Central Bank of Kenya**
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Key Entity Information and Management

(a) Background information

The Land Surveyors' Board (LSB) is a statutory body established under Section 7 of the Survey Act, Cap 299 of the Laws of Kenya. Its origins trace back to 1923, when it was first constituted under the Land Surveyors Ordinance Act of 1923. Following subsequent reviews, the provisions were consolidated into the Survey Act, Cap 299 in 1969, building upon the earlier framework first enacted in 1951. The Board derives its authority and mandate from this Act and its amendments, which empower it to regulate the practice, licensing, and discipline of land surveyors in Kenya.

(b) Principal Activities

The duties of the Board as per Section 9 of the Survey Act are;

- (a) to conduct the examination of candidates for admission as licensed surveyors in accordance with the provisions of this Act;
- (b) to grant licences in accordance with the provisions of this Act;
- (c) to keep a register of all licensed surveyors;
- (d) to take disciplinary proceedings against licensed surveyors in accordance with the provisions of this Act;
- (e) to hear and determine any dispute between any licensed surveyor and his client as to the fees charged by the licensed surveyor;
- (f) to hear and determine any dispute between the Director and a licensed surveyor as to the application of any regulations in which provision is made for reference to the Board;
- (g) to advise the Director on all matters relating to cadastral surveys in connexion with the registration of land or of title to land under any written law for the time being in force relating to the registration of land or of title to land

(c) Key Management

The *Boards* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Secretary	Mr. Kipkemoi Roy
2.	Head of Accounts	CPA Joseph Gikonyo

1. Acronyms and Definition of Key Terms

A: Acronyms

CEO	Chief Executive Officer
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
LSB	Land Surveyors' Board
PWD	Persons With Disability
SDG	Sustainable Development Goals

B: Definition of Key Terms

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

Comparative Year- Means the prior period.

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2. **National Bank of Kenya**
Hill Branch
P.O Box 72866-00200 Nairobi

Key Entity Information and Management



(i) Independent Auditor




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

(j) Principal Legal Adviser



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

3. The Board of Directors

Ref	Directors	Details
1.	 <p>Mr. Maritim Weldon Chairperson of the Board, (Director of Surveys)</p> <p>Appointed on: 18/01/2021</p>	<p>Mr. Weldon Maritim is a seasoned land surveyor and geospatial professional with over 20 years of experience in cadastral, geodetic, topographical, engineering surveying, and geospatial analysis. He is the Director of Surveys at the State Department for Lands and the Chairman of the Land Surveyors' Board. He has previously served as Deputy Director of Surveys, Assistant Director for the Cadastral Division, and Regional Surveyor in Garissa, Malindi, and Magarini. As Director, he leads major national initiatives including the Kenya Geodetic Reference System (KGRS), large-scale mapping, NLIMS, and the modernization of the Survey of Kenya into a contemporary geospatial agency.</p>
2.	 <p>Mr. Kombo Mwero Deputy Chairperson (ISK Representative)</p> <p>Appointed on: 07/02/2025</p>	<p>Mr. Kombo Mwero is a licensed land surveyor and former Permanent Secretary in the Ministry of Lands with a long and distinguished public service career. He previously served as District Surveyor, Deputy Director, and Director of Surveys, and has led key professional bodies including the Land Surveyors' Board, ALLSK, and the East African Land Surveyors Examination Board. He is actively involved in regional and international professional engagements and currently serves as the Deputy Chairperson of the Land Surveyors' Board and Chair of its Education and Examination Committee.</p>


Ref	Directors	Details
3.	 <p>Mr. Fredrick Oduor Board Member (ISK Representative)</p> <p>Appointed on: 07/02/2025</p>	<p>Mr. Fredrick Oduor, a Board Member and President of the Association of Licensed Land Surveyors of Kenya (ALLSK), represents the Institution of Surveyors of Kenya on the Board. With over 25 years of experience in cadastral and engineering surveying, he is an ISK Fellow and a strong advocate for professional ethics and survey reforms. As ALLSK President, he has championed continuous professional development, strengthened regulatory frameworks, promoted modernization of survey practice, and worked to align Kenya's surveying standards with international best practice.</p>
4.	 <p>Mr. Christopher Kinyua Member (ISK Representative)</p> <p>Appointed on: 07/02/2025</p>	<p>Mr. Christopher Kinyua Tiras is a Licensed Land Surveyor, Board Member, and Secretary of ALLSK. A Full Member of ISK and Director at Vector Consultants, he has broad experience in cadastral and engineering surveying. He is dedicated to professional ethics, strengthening regulatory frameworks, and advancing continuous professional development to modernize the surveying profession and align it with emerging geospatial technologies and international best practice.</p>
5.	 <p>Dr. David Siriba</p>	<p>Dr. David Siriba, Board Member, is the Chair of the Department of Geospatial and Space Technology at the University of Nairobi and holds a PhD in Geospatial Engineering. A widely published scholar in surveying, geodesy, GIS, and spatial data infrastructure, he has made major contributions to teaching, research, curriculum development, and professional mentorship. His academic leadership</p>

Land Surveyors' Board
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Ref	Directors	Details
	Member (University Representative) Appointed on: 07/02/2025	and technical expertise strongly support the Board's work in strengthening professional standards and aligning surveying practice with emerging technologies and global best practice.
6.	 Ms. Mary Kamunyu Member (Representing Public Service) Appointed on: 25/04/2025	Ms. Mary N. Kamunyu , Board Member, is a Deputy Director at the Survey of Kenya and Treasurer of ALLSK. She has extensive experience in land surveying and institutional management, with a strong focus on financial accountability, professional ethics, and sector reforms. Through her roles in government and the profession, she supports regulatory oversight, collaboration, and continuous professional development in the surveying sector.
7.	 Mr. Daniel Mukiri Member (Representing County Government) Appointed on: 07/02/2025	Mr. Daniel Maina Mukiri , Board Member, represents County Governments on the Land Surveyors' Board. He is the Director of Survey in Nyeri County and a Licensed Surveyor (No. 240), with additional private practice experience through Geofixl Survey. With strong cadastral and engineering surveying expertise, he supports the Board by linking national regulation with county-level implementation and promoting professional standards, ethical practice, and modernization of survey operations in devolved units.



Ref	Directors	Details
8.	 <p>Mr. Erastus Chege Member ISK Representative</p> <p>Appointed on: 07/02/2025</p>	<p>Mr. Erastus Chege Mwangi, Board Member, is a licensed land surveyor with strong experience in cadastral and engineering surveying. A Geospatial Engineering graduate from the University of Nairobi and former Chair of the ISK Land Surveyors Chapter, he has championed professional standards, member welfare, and continuous professional development. Through private practice and mentorship, he has supported ethical practice and regulatory reforms, bringing valuable expertise to the Board in safeguarding the integrity of land surveying in Kenya.</p>
9.	<p>Ms. Regina Njoki Njue Member Representing Public Service</p> <p>Appointed on: 25/04/2025</p>	<p>Ms. Regina Njoki Njue, Board Member, is a licensed land surveyor (License No. 259) with strong experience in cadastral surveying, geospatial data management, and regulatory compliance. Serving at the Survey of Kenya, she contributes to national surveying and mapping programmes and brings practical expertise in field operations, adjudication, and survey governance. She is actively involved in mentorship, ethical practice, and promoting modern geospatial technologies, strengthening the Board's oversight and alignment of surveying practice with national development priorities.</p>

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Ref	Directors	Details
10.	 <p>Mr. Kipkemoi Roy Ex Officio Member Secretary to the Board</p> <p>Appointed on: 25.08.2023 (By the Board)</p>	<p>Mr. Kipkemoi Roy is the Secretary of the Land Surveyors' Board. A Licensed Land Surveyor, Geospatial Engineer, and Data Scientist, he holds a BSc in Geospatial Engineering from TUK and is pursuing an MSc in Data Science at KCA University. He leads regulatory reforms, licensing, examinations, and stakeholder engagement, while advancing digital licensing, GNSS-based geodetic systems, and capacity development for young surveyors. He is also involved in national geospatial projects such as KGRS and Large-Scale Mapping, aligning the Board's work with Kenya's development priorities.</p>

Land Surveyors' Board
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4. Key Management Team

Ref	Management	Details
1.	 <p>Mr. Kipkemoi Roy, MISK, LS(K) <i>Secretary, LSB</i></p>	<p>Mr. Kipkemoi Roy, Secretary to the Board, is a Licensed Land Surveyor and Geospatial Engineer responsible for regulatory management, licensing, professional examinations, stakeholder engagement, modernization of survey practice, and administrative management of the Board.</p>
	 <p>CPA Joseph Gikonyo <i>Head of Accounts CPA(K)</i></p>	<p>CPA Joseph Gikonyo Kariuki. is a Senior Accountant at the state department for lands and physical planning. He holds a masters Degree in Business Administration from UON, Bachelor of Business management from Moi University. He is a Certified Public accountant of Kenya (CPA -K) and a member of ICPAK and in good standing.</p>

5. Chairman's Statement

It is my pleasure to present the Annual Report and Financial Statements of the Land Surveyors' Board (LSB) for the year ended 30th June 2025. The year recorded notable progress in strengthening professional regulation and aligning our work with national development priorities. The Board processed new and renewal applications, maintained an up-to-date Register of Surveyors as required under the Survey Act (Cap. 299), and examined candidate surveyors to ensure that only competent practitioners were licensed.

The Board contributed to key national programs, including the Kenya Geodetic Reference System (KGRS) and Large-Scale Mapping in support of Affordable Housing and the BETA agenda. Collaboration with ISK, universities, and development partners enhanced professional development, with women representing over 40% of examination and training participants.

Challenges remained, especially limited resources affecting training and outreach, capacity gaps in digital licensing and examinations, regulatory shortcomings in emerging technologies such as UAV surveys, and isolated cases of professional misconduct requiring stronger enforcement.

In the coming year, the Board will prioritise regulatory reforms, digital transformation through e-licensing and e-examinations, improved records management, and expanded CPD and mentorship programmes. We will continue supporting national priorities in geospatial infrastructure, sectional property implementation, and Affordable Housing, while promoting sustainability, gender equity, and youth inclusion.

We express our appreciation to the Cabinet Secretary, Hon. Alice Wahome, and the Principal Secretary, Hon. Generali Nixon Korir, for their continued support. We also thank our partners, academic institutions, and licensed surveyors for their cooperation as we work to safeguard professional standards and reinforce the role of land surveying in secure land tenure and sustainable national development.



Maritim Weldon

CHAIRMAN

LAND SURVEYORS' BOARD

6. Report of the Chief Executive Officer

I am pleased to present the Chief Executive Officer's Report for the year ended 30th June 2025. During the period, the Secretariat effectively implemented its mandate under the Survey Act, Cap 299, with key achievements in licensing, examinations, training, and governance.

Thirteen (13) new licences and over 135 renewals were processed, alongside new guidelines to support the progression of Assistant Surveyors. Two examination sittings were conducted, and 60 survey assistants were approved. Capacity-building remained a priority, with more than 140 officers trained on Sectional Property surveys and 70 prospective licensees sensitised on professional requirements. Women accounted for 40% of participants. The Young Surveyors Forum provided important engagement with early-career professionals.

The Board continued supporting national programmes such as the Kenya Geodetic Reference System (KGRS) and Large-Scale Mapping, and worked with ALLSK to review fees and strengthen revenue. Governance obligations were met through regular Board meetings, audits, and compliance with Mwongozo and PFM requirements.

Challenges included limited resources, technological gaps in digital transformation, and regulatory delays in addressing emerging areas like UAV surveys and GIS integration. Disciplinary matters reinforced the importance of ethics sensitisation.

In the coming year, the focus will be on e-licensing, introducing CPD, stronger mentorship, regulatory review, enhanced collaboration with counties and universities, and diversified revenue streams. I thank the Board, Secretariat, government partners, academia, and the surveying fraternity for their continued support as we work to uphold professional standards and contribute to national development.

Kipkemoi Roy

SECRETARY

LAND SURVEYORS' BOARD

Land Surveyors' Board
Annual Reports and Financial Statements
for the year ended June 30, 2025.

7. Statement of Performance against Predetermined Objectives for FY 2024/2025-1

In the year under review the Board improved in terms of performance in relation to the last two years. However, the board did not have a strategic plan for the financial year under review 2024/2025.

8. Corporate Governance Statement

i. Appointment of Board members, process of appointment and removal, size, diversity, demographics, and Board Charter

The Land Surveyors' Board (LSB) is established under the Survey Act (Cap. 299) and consists of twelve members: The Director of Surveys (Chairperson), seven surveyors in public service appointed by the Cabinet Secretary, and four licensed surveyors in private practice elected by peers from the Institution of Surveyors of Kenya (Land Surveyors Chapter). Public service members serve at the discretion of the appointing authority, while elected members serve staggered terms with eligibility for re-election. Removal follows provisions of the State Corporations Act and public service regulations, including grounds such as misconduct or conflict of interest. The Board is expected to reflect national diversity, adhere to the two-thirds gender principle, ensure inclusivity of persons with disabilities, and maintain regional balance. Its operations are guided by a Board Charter developed in line with Mwongozo guidelines, setting out roles, reserved matters, delegations, and evaluation procedures.

ii. Roles and functions of the Board

The LSB regulates the surveying profession by examining candidates, issuing and renewing practicing licenses, maintaining a register of licensed surveyors, resolving disciplinary matters, handling professional fee disputes, and advising the government through the Director of Surveys on cadastral surveys and geodetic frameworks. It ensures professional standards are upheld, supports policy development in geospatial infrastructure, and protects the public interest by sanctioning unethical or incompetent practice.

iii. Induction, training, and development

Newly appointed members should undergo induction within three months covering the Survey Act, Survey Regulations, professional ethics, public finance, risk management, and governance. Continuous professional development is provided annually, with training sessions facilitated by the State Corporations Advisory Committee (SCAC), Institute of Certified Secretaries (ICS), and professional bodies to enhance governance skills, sector knowledge, and ethical leadership.

iv. Board and members' performance

The Board evaluates its performance annually, covering the Board as a whole, individual member, and committees, using SCAC and Mwongozo tools.

v. Number of Board meetings held and attendance

The LSB holds scheduled quarterly meetings and additional special sittings as required. In addition, there are frequent Committee Meetings happening within a quarter.

vi. Succession plan

The Board maintains a succession plan that ensures continuity of leadership by staggering member terms, providing mentorship and capacity-building for upcoming professionals. The plan also covers succession for the Board Secretary and committee chairs, in compliance with Mwongozo and State Corporations guidelines.

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vii. Policy to manage conflicts of interest

All members should file annual declarations of income, assets, and liabilities in line with the Public Officer Ethics Act and the Leadership and Integrity Act, and make disclosures at each meeting when conflicts arise. Members with interests in agenda items recuse themselves, and recusals are recorded in the minutes. A public register of conflicts is maintained, and the Board enforces strict compliance with the Conflict-of-Interest Act, 2025.

viii. Board remuneration

Remuneration of LSB members is strictly governed by the Salaries and Remuneration Commission (SRC) guidelines and State Corporations circulars. Members are entitled only to meeting allowances, transport reimbursements, and subsistence per diems within prescribed limits.

ix. Ethics and Conduct

The Board enforces a Code of Conduct aligned to the Public Officer Ethics Act, Mwongozo, and the Licensed Surveyors' Code of Professional Conduct. The Code requires integrity, confidentiality, political neutrality, avoidance of corrupt practices, and responsible use of information. It also provides whistleblowing mechanisms and disciplinary measures for breaches, fostering ethical governance and professional accountability.

x. Governance audit

An annual governance audit is conducted as required under Mwongozo, assessing compliance with laws, leadership and integrity principles, transparency, stakeholder engagement, and accountability. Audit findings are reported in the annual report with key recommendations tracked and implemented through Board work plans, while independent auditors provide external assurance on governance standards.

xi. Communication policy

The Board operates a communication policy anchored in the Access to Information Act, 2016, ensuring proactive disclosure of information to stakeholders and the public. This includes publishing the Board charter, membership details, licensing statistics, meeting calendars, and key resolutions. The policy also establishes service timelines for information requests and outlines stakeholder engagement with professional bodies, academic institutions, and government agencies.

xii. Terms of Reference of Committees

The Board operates two standing committees: the **Education & Examination Committee**, which oversees examinations, licensing processes, candidate assessments, and capacity building; and the **Ethics & Professional Practice Committee**, which addresses disciplinary matters, professional conduct, and regulation of practice. Each committee works under agreed Terms of Reference, prepares annual work plans, and submits reports to the full Board for adoption.

9. Management Discussion and Analysis

Over the past three to five years, the Land Surveyors' Board has continued to deliver its mandate through licensing, examinations, and professional regulation, while progressively improving its operations through record digitisation, use of e-Citizen for revenue collection, and closer adherence to statutory requirements. The Board remains fully self-funded through licensing fees, has met all its financial obligations, and carries no arrears. Key risks during the period include ongoing court cases challenging licensing provisions, limitations arising from the Board's non-corporate status, reliance on seconded staff, and manual systems. Despite economic pressures, demand for surveying and geospatial services continued to grow, and going forward the Board plans to strengthen governance, automate more processes, and align to national land and geospatial reforms to enhance service delivery.

10. Environmental and Sustainability Reporting

i) *Sustainability strategy and profile*

The LSB integrates sustainability into its regulatory mandate by aligning land surveying governance with SDGs on climate action, sustainable cities, infrastructure, and strong institutions. During the year, the Board prioritised ethical licensing, curriculum evaluation, secure geospatial practices, and automation of survey records to minimise resource use.

ii) *Environmental performance*

LSB supported climate-smart geospatial initiatives and encouraged sustainable land-use practices.

iii) *Employee welfare*

LSB's human resource practices promote fair recruitment, gender balance, youth inclusion and PWD representation. Staff benefited from targeted training, performance appraisal systems, and structured professional growth.

iv) *Market place practices-*

LSB upheld responsible competition through transparent licensing, examinations, complaints handling, and anti-corruption measures. The Board maintained ethical communication through accurate public notices, service automation, website updates, outreach forums, and data-protection practices. Consumer interests were safeguarded by ensuring only qualified surveyors are licensed and by maintaining clear dispute-resolution channels.

v) *Corporate Social Responsibility / Community Engagements*

The Board undertook CSR activities aligned to its mandate, including participation in GIS Week events, and public sensitisation forums on lawful survey practice, sectional property, and responsible land development. Engagements with universities, counties and communities strengthened public awareness, improved service understanding.

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the *Land Surveyors Board* affairs.

i) Principal activities

According to Section 9 of the Survey Act (Cap 299), the Board is mandated to:

- a) to conduct the examination of candidates for admission as licensed surveyors in accordance with the provisions of this Act;
- b) to grant licenses in accordance with the provisions of this Act;
- c) to keep a register of all licensed surveyors;
- d) to take disciplinary proceedings against licensed surveyors in accordance with the provisions of this Act;
- e) to hear and determine any dispute between any licensed surveyor and his client as to the fees charged by the licensed surveyor;
- f) to hear and determine any dispute between the Director and a licensed surveyor as to the
- g) application of any regulations in which provision is made for reference to the Board;
- h) to advise the Director on all matters relating to cadastral surveys in connection with the registration of land or of title to land under any written law for the time being in force relating to the registration of land or of title to land

ii) Directors

The members of the Board of Directors who served during the year are shown on page vii. During the year no director retired/ resigned and no new Director was appointed.

iii) Surplus remission

In accordance with Regulation 219(2) of the Public Finance Management (National Government) Regulations, regulatory entities are required to remit ninety per cent of their surplus funds to the Consolidated Fund after the end of each financial year. The Land Surveyors' Board does not receive any exchequer funding and is fully financed through licensing fees, annual subscriptions, and other statutory contributions from licensed surveyors.

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iv) Auditors

The Auditor-General is responsible for the statutory audit of the *Land Surveyors Board* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 were nominated by the Auditor General to carry out the audit of the *Land Surveyors Board* for the year/period ended June 30, 2025, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board

.....

Name: Kipkemoi Roy

Secretary to the Board


Land Surveyors' Board
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for the year ended June 30, 2025.

12. Statement of Directors Responsibilities

In compliance with Section 81 of the Public Finance Management Act, 2012 and Section 14 of the State Corporations Act, the Directors of the Land Surveyors' Board are responsible for preparing financial statements that present a true and fair view of the Board's financial position and performance for the year ended 30 June 2025. This responsibility includes maintaining proper accounting records that accurately reflect the Board's financial state, safeguarding its assets, ensuring effective financial management arrangements, and establishing sound internal controls to support the preparation and fair presentation of the accounts in accordance with International Public Sector Accounting Standards (IPSAS) and the applicable regulatory framework. The Directors are further responsible for selecting and applying appropriate accounting policies, making reasonable and prudent accounting estimates, and ensuring that the financial records relied upon are complete and reliable. In accepting this responsibility, the Directors confirm that the financial statements of the Land Surveyors' Board give a true and fair view of its transactions and financial position for the reporting period, and that nothing has come to their attention to suggest that the Board will not continue operating as a going concern for at least the next twelve months.

Approval of the financial statements

The Land Surveyors' Board financial statements were approved by the Board on 29th August, 2025 and signed on its behalf by:



.....
Name: Maritim Weldon, LS(K)

Chairperson of the Board



.....
Name: Kipkemoi Roy, LS(K)

Accounting Officer

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON LAND SURVEYORS' BOARD FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Land Surveyors' Board set out on pages 1 to 24, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Land Surveyors' Board as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Deduction and Remittance of Tax

The statement of financial performance and Note 8 to the financial statement reflects Board expenses amounting to Kshs.1,532,000. Review of payments and Board records provided revealed that, sitting allowances paid to Board members were not subjected to Pay As You Earn (PAYE) deductions as required under the Act, Cap. 470. The payments were made in full without remitting the applicable taxes to the Kenya Revenue Authority (KRA). This is contrary to Section 3(2)(a)(ii) of the Act, 2021, states that subject to, and in accordance with, this Act, a tax to be known as income tax shall be charged for each year of income upon all the income of a person, whether resident or non-resident, which accrued in or was derived from Kenya. Subject to this Act, income upon which tax is chargeable under this Act is income in respect of gains or profits from any business, for whatever period of time carried on; any employment or services rendered.

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

2. Non-Compliance with Guidelines on Board of Directors Operations

The statement of financial performance and Note 8 to the financial statement reflects Board expense amount of Kshs.1,532,000. However, review of the Board's records revealed that the Board lacked the following documents and trainings;

- (i) Board Training, Competence Needs Assessment and Annual Development Plan.
- (ii) Annual Board Work Plan to guide its activities.
- (iii) Appointment and Acceptance Letters for Board of Directors.
- (iv) Audit Committee and Board Charter
- (v) Induction for Newly Appointed Board Members

This is contrary to various sections of the Mwongozo which gives guidelines on each document and activity

In the circumstances, Management was in breach of the Mwongozo guidelines.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weakness in Internal Controls, Risk Management and Governance

Review of the Board's records revealed that the Board did not develop and implement various policy documents namely; Risk Management, Information and Communication Technology, Approved Budget and Human Resource policies.

In the circumstances, the effectiveness and efficiency of the Board's operations could not be confirmed.

2. Lack Audit Committee

During the year under review, the Board did not have an Audit Committee and there was no Internal Audit Department due to lack of staff.

In the circumstances, the effectiveness and efficiency of the Board's internal controls, risks and governance weaknesses could not be confirmed.

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

Responsibilities of the Management and The Board of Directors

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 December, 2025

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14. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Revenue from exchange transactions		
Rendering of services	6	2,329,140
Total revenue		2,329,140
Expenses		
Use of goods and services	7	331,517
Board Expenses	8	1,532,000
Repairs and maintenance	9	27,165
Total expenses		1,890,682
Net Surplus for the year		438,458

The notes set out on pages 1 to 24 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 24 were signed on behalf of the Board of Directors by:



Kipkemoi Roy, LS(K)
Accounting Officer

Date: 29/08/2025



CPA. Joseph Gikonyo
Snr. Accountant

ICPAK M/No: 21167

Date: 29/08/2025



Maritim Weldon, LS(K)
Chairman of the Board

Date: 29/08/2025

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15. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024/2025
		Kshs
Assets		
Current Assets		
Cash and Cash equivalents	10	4,687,185
Total Current Assets		4,687,185
Total Assets (A)		4,687,185
Liabilities		
Current Liabilities		
Total Current Liabilities		-
Non-Current Liabilities		
Total Non- Current Liabilities		-
Total Liabilities (B)		-
Net Assets (A-B)		4,687,185
Represented by:		
Accumulated Surplus		4,687,185
Net Assets		4,687,185

The financial statements set out on pages 1 to 24 were signed on behalf of the Board of Directors by:



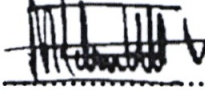
Kipkemoi Roy, LS(K)
Accounting Officer

Date: 29/08/2025



CPA. Joseph Gikonyo
Snr. Accountant
 ICPAK M/No: 21167

Date: 29/08/2025



Maritim Weldon, LS(K)
Chairman of the Board

Date: 29/08/2025

16. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Retained earnings	Total
	Kshs	Kshs
As at July 1, 2024	4,248,726.85	4,248,726.85
Surplus for the year	438,458.00	438,458.00
As at June 30, 2025	4,687,184.85	4,687,184.85

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

	Notes	FY 2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Rendering of services	6	2,329,140
Total receipts		2,329,140
Payments		
Use of goods and services	7	331,517
Board Expenses	8	1,532,000
Repairs and maintenance	9	27,165
Total payments		1,890,682
Net cash flows from/(used in) operating activities	14	438,458
Cash flows from investing activities		
Purchase of PPE and Intangible assets		-
Proceeds from sale of PPE		-
Net cash flows from/(used in) investing activities		-
Cash flows from financing activities		
Net cash flows from financing Activities		-
Net increase/(decrease) in cash & Cash equivalents		438,458
Cash and cash equivalents at 1 July	10	4,248,727
Cash and cash equivalents at 30 June	10	4,687,185

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

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Budget carryovers from the previous year*	-	-	-	-	-	-
Receipts						
Rendering of Services	-	-	-	-	-	-
Total Receipts	-	-	-	-	-	-
Payments						
Use of Goods and Services	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
Capital Expenditure Payments	-	-	-	-	-	-
Surplus	-	-	-	-	-	-

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	A
1 Reason for differences	-
2 Reason for differences	-
3 Reason for differences	-
4 Reason for differences	-
Closing Cash and Cash Equivalent as per the statement of Cash flows	-

19. Notes to the Financial Statements

1. General Information

Land Surveyors' Board is established by and derives its authority and accountability from Survey Act, Cap 299. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Land Surveyors' Board principal activity is to regulate the practice, licensing, and discipline of land surveyors in Kenya.

2. Statement of Compliance and Basis of Preparation

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *Land Surveyors' Board* accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

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

3. Adoption of New and Revised Standards

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

There were no new and amended standards issued in the financial year.

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46: Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.

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	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the Land Surveyors' Board financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from exchange transactions

Rendering of services

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

b) Property, plant and equipment

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

c) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in

Land Surveyors' Board
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surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

a) Financial assets

Classification of financial assets

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

b) Financial liabilities

Classification

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

d) Inventories

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

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

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

e) Provisions

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

f) Nature and purpose of reserves

The Land Surveyors' Board creates and maintains reserves in terms of specific requirements.

g) Changes in accounting policies and estimates

The Land Surveyors' Board recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at and at various commercial banks at the end of the financial year.

i) Comparative figures

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

j) Subsequent events

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

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Notes to the Financial Statements (Continued)

6. Rendering Of Services

Description	FY 2024/2025
	KShs
membership Subscription	2,329,140.00
Total Revenue from The Rendering Of Services	2,329,140.00

7. Use of Goods and Services

Description	FY 2024/2025
	Kshs
Advertising	13,970.00
Conferences and Delegations	59,500.00
Consumables	40,998.00
Fuel and Oil	62,000.00
Bank charges	8,640.00
Other General Expenses	146,409.00
Total Use of Goods and Services	331,517.00

8. Board Expenses

Description	FY 2024/2025
	Kshs
Chairman/Directors' Honoraria	159,000.00
Sitting Allowances	594,000.00
Travel and Accommodation	311,500.00
Other Allowances	467,500.00
Total	1,532,000.00

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Notes to the Financial Statements (Continued)

9. Repairs and Maintenance

Description	FY 2024/2025
	Kshs
Property and equipment	-
Furniture and Fittings	11,100.00
Computers and Accessories	16,065.00
Others (specify)	-
Total Repairs and Maintenance	27,165.00

10. Cash and Cash Equivalents

Description	FY 2024/2025
	Kshs
Current Account	4,687,185
Total Cash and Cash Equivalents	4,687,185

The growth in cash and cash equivalent for the period under review is attributed to increase in membership registration.

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY 2024/2025
		Kshs
a) Current Account		
National Bank of Kenya	01001032446400	4,687,184.85
Grand Total		4,687,184.85

Notes to the Financial Statements (Continued)

11. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computers	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2023	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-
As at 30 th June 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
Revaluation adjustments	-	-	-	-	-	-	-	-
As at 30 th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
At 1 July 2024	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-	-	-
As At 30 th 2025	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As at 30 th June 2025	-	-	-	-	-	-	-	-
Net Book Values								
As at 30 th June 2024	-	-	-	-	-	-	-	-
As at 30 th June 2025	-	-	-	-	-	-	-	-

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Notes to the Financial Statements (Continued)

11 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

12. Intangible Assets

Description	FY 2024/2025
	Kshs
Cost	
At beginning of the year	-
Additions	-
At end of the year	-
Additions–internal development	-
At end of the year	-
Amortization and impairment	-
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	-

13. Financial Risk Management

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

i) Liquidity risk management

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

ii) Market risk

The *Land Surveyors' Board* has put in place an internal audit function to assist it in assessing the risk faced by the Land Surveyors' Board on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Land Surveyors' Board income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Land Surveyors' Board Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Land Surveyors' Board exposure to market risks or the way it manages and measures the risk.

Land Surveyors' Board
Annual Reports and Financial Statements
for the year ended June 30, 2025.

iv) Capital Risk Management

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

Description	FY 2024/2025
	Kshs
Revaluation Reserve	-
Retained Earnings	4,687,184.85
Capital Reserve	-
Total Funds	4,687,184.85
Total Borrowings	-
Less: Cash and Bank Balances	4,687,184.85
Net Debt/(Excess Cash And Cash Equivalents)	-
Gearing	0%

14. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Land Surveyors' Board
Annual Reports and Financial Statements
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Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of directors.

15. Events after the Reporting Period

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

16. Ultimate And Holding Land Surveyors' Board

The Land Surveyors' Board is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of Lands, Public Works and Physical Planning. Its ultimate parent is the Government of Kenya.

17. Currency

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

Land Surveyors' Board
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20. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



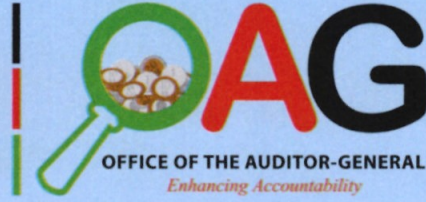
SECRETARY

Date: 29/08/2025

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 APR 2026	DAY Wed
TABLED BY:	Hon. Naomi Wago Deputy Majority Whip
CLERK-AT-TABLE:	Mado Atubo

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR WILDLIFE

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



Revised 30th June 2025



State Department for Wildlife

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS 33) granting transitional exemptions to entities adopting accrual basis IPSASs for the first time. It allows first-time adopters three years to recognize specified assets and liabilities.

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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

<i>AIA</i>	<i>Appropriations in Aid</i>
<i>EMCA</i>	<i>Environmental Management and Coordination Act</i>
<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CAJ</i>	<i>Commission on Administrative Justice</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>KWS</i>	<i>Kenya Wildlife Service</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>MDAs</i>	<i>Ministries Department and Agencies</i>
<i>M&E</i>	<i>Monitoring and Evaluation</i>
<i>NPCC</i>	<i>National Productivity and Competitiveness Centre</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant & Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SDW</i>	<i>State Department for Wildlife</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WRTI</i>	<i>Wildlife Research Training Institute</i>
<i>WCK</i>	<i>Wildlife Clubs of Kenya</i>
<i>WCTF</i>	<i>Wildlife Conservation Trust Fund</i>
<i>WB</i>	<i>World Bank</i>

B: Definition of Key Terms

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

2. Information and Management

(a) Background information

The Ministry of Tourism and Wildlife comprising of two State Departments-Tourism (SDT) and Wildlife (SDW), was established by the *Executive Order No.1 of October 2022* and revised under *Executive Order No. 2 of November 2023*. The Ministry is domiciled in Kenya. The State Department for Wildlife has four institutions or Semi-Autonomous Government Agencies (SAGAs) affiliated to it-Kenya Wildlife Service (KWS), Wildlife Research and Training Institute (WRTI), Wildlife Clubs of Kenya (WCK), and Wildlife Conservation Trust Fund (WCTF).

(b) Mandate

Broadly, the Mandate of the State Department is anchored in the Constitution of Kenya, Article 69 which focuses on environment and natural resources. The *Executive order No. 2 of November, 2023* outlines the mandate of the State Department as follows:

1. Wildlife Conservation and Protection Policy;
2. Protection of Wildlife Heritage;
3. Management of National Parks, Reserves and Marine Parks;
4. Wildlife Biodiversity Management and Protection;
5. Sustainable Wildlife Biodiversity Economy;
6. Collaboration with Wildlife Clubs of Kenya;
7. Management of Wildlife Dispersal Areas in collaboration with Partners;
8. Wildlife conservation training and research;
9. Wildlife Conservation Education and Awareness;
10. Wildlife Biodiversity International Obligations and Multilateral Agreements;
11. Human-Wildlife Conflict Mitigation and Response Policy; and
12. Wildlife Sector Governance and Coordination.

Vision

Healthy and resilient wildlife resources for posterity.

Mission

To facilitate good governance for management and sustainable development of wildlife resources in Kenya.

Core Values

The core values of the State Department for Wildlife include:

Innovativeness in delivery of state-of-the-art, customer-centric quality services aligned to its mandate;

Teamwork and synergy amongst staff, across departments internally within the organization, across the wider public service, internal and external stakeholders and development partners to realize optimal results is service delivery;

Integrity, transparency and accountability which are provided for in the Constitution under Chapter 6 on Leadership and Integrity (Article 10(1)(c)) as part of national values principles shall be adhered to in the delivery of services;

Professionalism which shall aim to demonstrate delivery of services with competence, skill and expertise to meet and surpass the expectations of its internal and external customers, stakeholders and development partners;

Equity in delivery of services, adhering to the principle of fairness in access, representation and equitable sharing of available opportunities and resources while recognizing that:

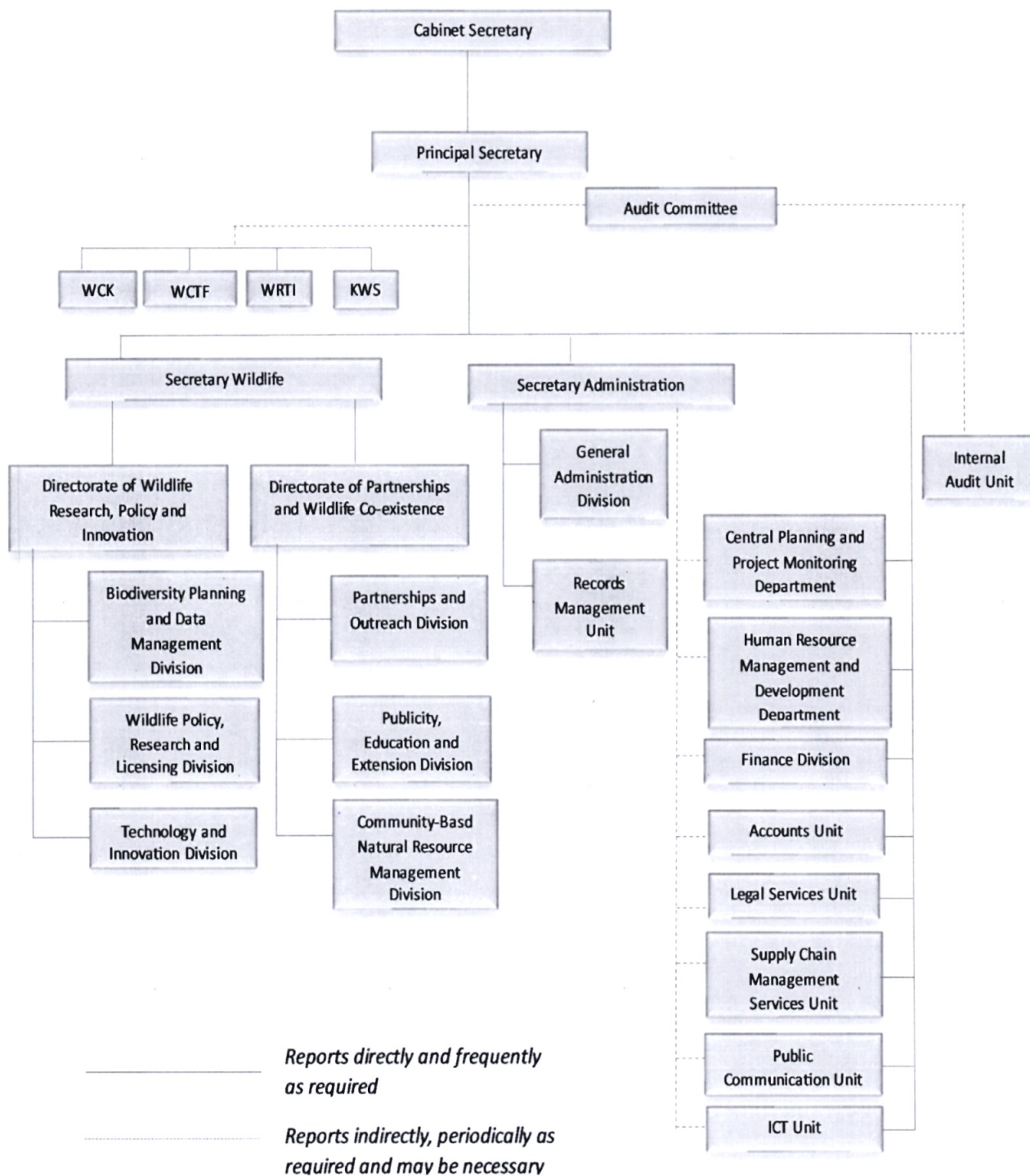
- Wildlife is a public resource;
- An integrated and ecosystem-based management is crucial;
- Wildlife management is a form of land use,
- Sustainability and governance of natural resources should be integrated;
- Access and equitable sharing of benefits should foster inclusivity;
- Intra- and inter-generational equity needs to be mainstreamed;
- Inclusive and participatory approaches are important;
- Devolution is anchored in the Constitution;
- Use of scientific and indigenous knowledge is critical; and
- Precautionary principles should be exercised.

Responsiveness in delivery of customer-centric services by considering, analysing and addressing the needs of customers reasonably, quickly and within the available capacities.

Efficiency in pursuit of its functions and a commitment to deliver quality services utilizing the resources at its disposal prudently to realize the intended objectives.

(c) Key Management

The State Department for Wildlife’s day-to-day management is under the following Key organs/Offices/ Directorates/Divisions



State Department for Wildlife

Annual Report and Financial Statements for the year ended June 30, 2025.

- ***Cabinet Secretary, Ministry of Tourism and Wildlife***

The *Cabinet Secretary* is apex of the State Department's management structure and is responsible for overall policy and strategic direction of the Ministry, State Departments of Tourism and Wildlife including the SAGAs under the Ministry.

- ***Principal Secretary, State Department for Wildlife***

The *Principal Secretary* is the accounting officer and overall administrator of the State Department's mandate, functions, programmes, projects and activities.

- ***Chief Executive Officers/Director General of SAGAs (KWS, WRTI, WCK and WCTF)***

The *Chief Executive Officers (CEOs)/Director General* of the SAGAs under the State Department are responsible for administration and management of the mandate, functions, programmes, projects and activities of these Semi-Autonomous Government Agencies.

- ***Secretary Wildlife***

The *Secretary Wildlife* is the administrator in charge of the Directorate of Wildlife Research and Innovation and Directorate of Partnerships and Wildlife Co-existence.

- ***Secretary Administration***

The *Secretary Administration* is responsible for the general administration and support services to the Departments, Divisions and Units in the State Department.

- ***Audit Committee***

The *Audit Committee* is responsible for management of audit, works closely and in consultation with the Internal Audit Unit, Office of the Principal Secretary, Cabinet Secretary and Office of Auditor General (AG) of the republic of Kenya.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of Appointment
1	Cabinet Secretary	Hon. Rebecca Miano, EGH	14 th August, 2024
2	Principal Secretary	Ms. Silvia Museiya, CBS	2 nd December, 2022
3	Ag. Secretary Wildlife	Dr. Shadrack Ngene	1 st December, 2022
4.	Secretary Administration	Mr. Tobiko Nayioma	2 nd April, 2024

State Department for Wildlife

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No	Designation	Name	Date of Appointment
5.	Deputy Accountant General	Mr. John Mwangangi	2nd August, 2023
6.	Senior Chief Finance Officer	Mr. John Olima	11th April, 2023
7.	Senior Deputy Director, Supply Chain Management Services	Mr. Justus Areri	8th March, 2023
8.	Senior Assistant Internal Auditor	Mr. David Siro	1st March, 2023
9.	Director, Human Resource Management and Development	Mrs. Agnes Kariuki	14th October, 2020
10	Director, Planning	Mr. Charles Ombuki	14th February, 2023

Hon. Rebecca Miano, EGH, Cabinet Secretary took over from Hon. Dr. Alfred Mutua, EGH.; Secretary Administration Tobiko Nayioma took over from Mr. John K. Chelimo (retired).

(e) Fiduciary Oversight Arrangements

• ***Audit committee***

The was no Audit Committee during FY 2024/2025. The 3-year term of the previous Audit Committee ended in July 2024. Members of a new Committee has been recruited and is awaiting Gazettement by the National Treasury in compliance with PFM Act Section 73(5) which requires all national government entities to establish audit committees. Functions of the Audit Committee include: reviewing the governance mechanisms of the State Department and mechanisms for transparency and accountability with regard to the finances and assets.

• ***Public Finance Management Committee***

No.	Designation	Name
1.	Principal Secretary	Ms. Silvia Museiya
2.	Secretary Administration	Mr. Tobiko Nayioma
3.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
4.	Senior Chief Finance Officer	Mr. John Olima
5.	Deputy Accountant General	Mr. John Mwangangi
6.	Senior Deputy Director, Supply Chain Management	Mr. Justus Areri
7.	Senior Assistant Internal Auditor	Mr. David Siro

• ***Senior Management Committee***

No.	Designation	Name
1.	Principal Secretary	Ms. Silvia Museiya
2.	Secretary Conservation	Dr. John Chumo
3.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
4.	Secretary Administration	Mr. Tobiko Nayioma
5.	Deputy Accountant General	Mr. John Mwangangi
6.	Senior Chief Finance Officer	Mr. John Olima
7.	Senior Deputy Director, Supply Chain Management	Mr. Justus Areri
8.	Senior Assistant Internal Auditor	Mr. David Siro
9.	Director, Human Resource Management and Development	Ms. Agnes Kariuki

State Department for Wildlife

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No.	Designation	Name
10.	Director, Planning	Mr. Charles Ombuki
11.	Head ICT Unit	Mr. Paul Kuria
12.	Head Legal Unit	Mr. Paul Ojwang'
13.	Head, Public Communications	Ms. Risper Machoka

• ***Budget Implementation Committee***

The Budget Implementation Committee (BIC) is established by all Government Ministries Department and Agencies (MDAs) pursuant to the Treasury Circular No. 07/2025, Ref. No. ES/1/03 'Y' (37) dated 30th June 2025 to carry various functions including: Review and consider the cash flow plans; Review the utilization of cash limits and consider any changes as may be required; Review the utilization of donor funds; Advise the Accounting Officer on any challenges related to the budget implementations; Review and recommend reallocation of expenditures; Review and approve the submission of the expenditure returns, non-financial reports IPPD, pending bills and A-I-A returns; Participate in Sector Working Groups; Prepare the budget for the line Ministry/State Department in consultation with Heads of Departments.

No.	Designation	Name
1.	Secretary Administration	Mr. Tobiko Nayioma
2.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
3.	Senior Chief Finance Officer	Mr. John Olima
4.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
5.	Director, Planning	Mr. Charles Ombuki
6.	Deputy Accountant General	Mr. John Mwangangi
7.	Senior Deputy Director, Supply Chain Management	Mr. Justus Areri
8.	Chief Economist	Dr. Stephen Cheruiyot
9.	Assistant Director, Information Communications Technology	Mr. Francis Muriuki
10.	Chief Finance Officer	Mr. Chrysostom Njeru
11.	Principal Information Communications Technology Officer	Ms. Lilian Kiarie
12.	Human Resource Management and Development Officer	Ms. Elizabeth Auma

State Department for Wildlife

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- ***Parliamentary Committees***

The State Department for Wildlife does not have a Parliamentary Committee but rather Parliamentary Liaison Officers who are responsible for coordination of the State Department's legislative agenda, answering parliamentary queries and coordinating Parliamentary meetings with the State Department.

No.	Designation	Name
1.	Ag. Director, Policy Research and Innovation	Dr. Richard Chepkwony
2.	Assistant Director, Wildlife Services	Mr. Geoffrey Boronjo

- ***Human Resource Management Advisory Committee (HRMAC)***

The HRMAC is a delegated instrument established by Authorised Officers as provided for in the Human Resource Policies and Procedures Manual, 2016 and the Public Service Commission Circular on the Exercise of Human Resource Powers and Functions in the Public Service Ref. No. PSC/SEC/93/37/Vol.VI (140) of 19th January, 2023. The Committee meets once a month to process all Human Resource Management and Development decisions and make recommendations for approval by the Authorised Officer or recommend to the Public Service Commission.

No.	Designation	Name
1.	Secretary Administration	Mr. Tobiko Nayioma
2.	Director, Partnership and Wildlife Co-existence	Mr. Cyrus Mageria
3.	Senior Chief Finance Officer	Mr. John Olima
4.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
5.	Director, Planning	Mr. Charles Ombuki
6.	Deputy Accountant General	Mr. John Mwangangi
7.	Senior Deputy Director, Supply Chain Management	Mr. Justus Areri
8.	Senior Deputy Secretary	Ms. Ruth Kibue
9.	Assistant Director, Information Communications Technology	Mr. Francis Muriuki
10.	Deputy Director, Partnership and Wildlife Co-existence	Ms. Florence Kanana
11.	Assistant Director, Wildlife Services	Mr. Simon Agunja

- ***Performance Contracting Management Committee (PCMC)***

The Committee is established as provided for in Section 10(1) of the Public Service Commission (Performance Management) Regulations of 4th August 2021. The Committee is responsible for monitoring the implementation and reporting and of performance contract targets including support to downstream Agencies under the Statement. The Regulations provide that the Principal Secretary who shall be the chairperson the Committee and shall include: head of Administration in the State Department, three heads of technical departments designated by the Principal Secretary and the head of planning unit of the State Department who shall be the secretary to the Committee.

No.	Designation	Name
1.	Principal Secretary	Ms. Silvia Museiya
2.	Secretary Administration	Mr. Tobiko Nayioma
3.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
4.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
5.	Director, Partnership and Wildlife Co-existence	Mr. Cyrus Mageria
6.	Senior Chief Finance Officer	Mr. John Olima
7.	Deputy Accountant General	Mr. John Mwangangi
8.	Deputy Director, Partnership and Wildlife Co-existence	Ms. Florence Kanana
9.	Director, Planning	Mr. Charles Ombuki
10.	Principal Legal Officer	Mr. Paul Ojwang'
11.	Principal Economist	Mr. Gibson Theuri

Various Committees established by the Accounting officer to assist in implementation of Performance Contracting targets include:

- ***Productivity Mainstreaming Committee***

The Productivity Mainstreaming Committee is established following the Introduction of 'Productivity Mainstreaming' as a Performance Contracting Target in the 2024/2025 (21st Cycle) Performance Contracting (PC) Guidelines. During the first year of implementation, MDAs were required to: Develop a Workplace Productivity Improvement Strategy, Implement the Strategy, validate data, compute a productivity Index, Improve the Index and submit quarterly reports to the National

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Productivity and Compositeness Centre (NPCC). During the First year of implementation, the State Department's 2023/2024 FY Productivity Index was 3.241 rated as 'Very High Productivity' up from 2.063 'Low Productivity' in FY 2022/2023. Productivity Performance for FY 2024/2025 for the State Department had not been finalised and evaluated as at 30th June, 2025.

No.	Designation	Name
1.	Director, Planning	Mr. Charles Ombuki
2.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
3.	Senior Deputy Secretary	Ms. Ruth Kibue
4.	Deputy Director Partnership and Wildlife Co-existence	Mr. Alfred Turel
5.	Chief Finance Officer	Mr. Chrysostom Njeru
6.	Assistant Director Wildlife Services	Mr. Simon Agunja
7.	Principal Information Communications Officer	Ms. Linda Delishoi
8.	Assistant Director Wildlife Services	Mr. Eric Mwenda
9.	Supply Chain Management Assistant	Mr. Kennedy Odede
10.	Principal Clerical Officer	Mr. Alfred Ong'ong'e
11.	Principal Economist	Mr. Gibson Theuri

• ***Employee Performance Management Committee***

No.	Designation	Name
1.	Secretary Administration	Mr. Tobiko Nayioma
2.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
3.	Director, Partnership and Wildlife Co-existence	Mr. Cyrus Mageria
4.	Deputy Director Partnership and Wildlife Co-existence	Mr. Joseph Gathua
5.	Chief Finance Officer	Mr. John Olima
6.	Senior Deputy Accountant General	Mr. John Mwangangi
7.	Deputy Director, Supply Chain Management Unit	Mr. Justus Areri

State Department for Wildlife

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No.	Designation	Name
8.	Deputy Director, Partnership and Wildlife Co-existence	Ms. Florence Kanana
9.	Principal Legal Officer	Mr, Paul Ojwang

• ***Corruption Prevention & Risk Management Committee***

No.	Designation	Name
1.	Principal Secretary	Ms. Silvia Museiya
2.	Secretary Administration	Mr. Tobiko Nayioma
3.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
4.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
5.	Director, Planning	Mr. Charles Ombuki
6.	Director, Partnership and Wildlife Co-existence	Cyrus Mageria
7.	Senior Chief Finance Officer	Mr. John Olima
8.	Senior Deputy Accountant General	Mr. John Mwangangi
9.	Deputy Director, Supply Chain Management Unit	Mr. Justus Areri
10.	Deputy Director, Partnership and Wildlife Co-existence	Ms. Florence Kanana
11.	Senior Assistant Internal Auditor	Mr. David Siro
12.	Principal Legal Officer	Mr. Paul Ojwang'
13.	Principal Economist	Mr. Stephen Cheruiyot
14.	Assistant Director, ICT	Mr. Francis Muriuki
15.	Under Secretary	Ms. Margaret Githaiga

• ***Asset Disposal Committee (ADC)***

No.	Designation	Name
1.	Secretary Administration	Mr. Tobiko Nayioma
2.	Ag. Secretary Wildlife	Dr. Shadrack Ngene
3.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
4.	Director, Planning	Mr. Charles Ombuki

State Department for Wildlife

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No.	Designation	Name
5.	Senior Chief Finance Officer	Mr. John Olima
6.	Senior Deputy Accountant General	Mr. John Mwangangi
7.	Deputy Director, Supply Chain Management Unit	Mr. Justus Areri
8.	Deputy Director, Partnership and Wildlife Co-existence	Ms. Florence Kanana
9.	Assistant Director, Information Communications Technology	Mr. Francis Muriuki
10.	Office Superintendent	Mr. Michael Ngoloma
11.	Transport Officer	Mr. Mohamed Johar
12.	Supply Chain Management Officer	Mr. Daniel Sopia

• ***Digitization Committee***

No.	Designation	Name
1.	Principal Secretary	Ms. Silvia Museiya
2.	Ag. Director, Policy Research and Innovation	Dr. Richard Chepkwony
3.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
4.	Senior Chief Finance Officer	Mr. John Olima
5.	Senior Deputy Accountant General	Mr. John Mwangangi
6.	Senior Deputy Secretary	Ms. Ruth Kibue
7.	Deputy Director, Partnership and Wildlife Co-existence	Ms. Florence Kanana
8.	Deputy Director, Policy Research and Innovation	Mr. Timothy Ikiime
9.	Assistant Director, Public Communication	Mr. David Korir
10.	Assistant Director, Wildlife Services	Mr. Geoffrey Boronjo
11.	Assistant Director, Information Communications Technology	Mr. Francis Muriuki
12.	Senior Supply Chain Management Officer	Mr. Kenneth Odede
13.	Senior Economist	Ms. Caroline Tullo
14.	Supply Chain Management Officer	Mr. Kenneth Odede

• *National Cohesion & Value Committee*

No.	Designation	Name
1.	Senior Deputy Secretary	Ms. Ruth Kibue
2.	Chief Finance Officer	Mr. Chrysostom Njeru
3.	Deputy Director Partnership and Wildlife Co-existence	Alfred Turel
4.	Assistant Director, Human Resource Management and Development	Ms. Rosemary Njau
5.	Assistant Director, Wildlife Services	Mr. Eric Mwenda
6.	Assistant Director, Wildlife Services	Mr. Simon Agunja
7.	Senior Wildlife Officer	Ms. Mercy Akwede
8.	Assistant Secretary	Ms. Caroline Mumo
9.	Supply Chain Management Officer	Mr. Samuel Muka
10.	Human Resource Management Officer	Ms. Elizabeth Auma
11.	Assistant Director, Information Communications Technology	Mr. Francis Muriuki

• *Public Relations and Citizen Delivery Charter*

No.	Designation	Name
1.	Assistant Director, Public Communication	Mr. David Korir
2.	Deputy Director, Research Policy & Innovation	Mr. Eric Watende
3.	Assistant Director, Human Resource Management and Development	Ms. Rosemary Njau
4.	Under Secretary	Ms. Margaret Githaiga
5.	Senior Information Communications Technology	Ms. Lilian Kiarie
6.	Senior Economist	Ms. Caroline Tullo
7.	Senior Wildlife Officer	Mr. Daniel Saitoti
8.	Senior Wildlife Officer	Ms. Cindy Wanjiku
9.	Senior Wildlife Officer	Ms. Felistar Nyawira
10.	Finance Officer	Ms. Claire Alachu
11.	Principal Communications Officer	Ms. Lisper Machoka

• ***Science, Technology and Innovation Mainstreaming***

No.	Designation	Name
1.	Deputy Director Partnership and Wildlife Co-existence	Mr. Joseph Gathua
2.	Deputy Director Partnership and Wildlife Co-existence	Mr. Soita Wafuke
3.	Assistant Director Partnership and Wildlife Co-existence	Mr. Abdi Adan
4.	Assistant Director Information Communications Technology	Mr. Francis Muriuki
5.	Principal Information Communications Technology	Mr. Smith Enyora
6.	Principal Accountant	Ms. Stella Oduogi
7.	Senior Wildlife Officer	Mr. Gideon Nyambuga
8.	Assistant Secretary	Ms. Caroline Mumo

• ***Asset Disposal Secretariat Committee***

No.	Designation	Name
1.	Under Secretary	Ms. Margaret Githaiga
2.	Senior Economist	Ms. Caroline Tullo
3.	Senior Wildlife Officer	Mr. Daniel Saitoti
4.	Information Communication Technology Officer	Ms. Linda Delishoi
5.	Office Superintendent	Mr. Michael Ngoloma
6.	Principal Clerical Officer	Mr. Alfred Ong'ong'e
7.	Transport Officer	Mr. Mohammed Johar
8.	Supply Chain Management Officer	Ms. Purity Kairu
9.	Supply Chain Management Assistant	Ms. Jane Gitahi

• ***Disability and Gender Mainstreaming Committee***

No.	Designation	Name
1.	Under Secretary	Ms. Margaret Githaiga
2.	Chief Finance Officer	Mr. Chrysostom Njeru

State Department for Wildlife
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No.	Designation	Name
3.	Principal Economist	Mr. Gibson Mwangi
4.	Principal Accountant	Ms. Stella Oduogi
5.	Wildlife Officer	Mr. Daniel Saitoti
6.	Office Superintendent	Mr. Michael Ngoloma
7.	Human Resource Management & Development Officer	Ms. Catherine Awuor
8.	Principal Clerical Officer	Ms. Lisper Machoka
9.	Supply Chain Management Officer	Mr. Julius Muiya

• ***National Tree Growing Restoration Campaign Committee***

No.	Designation	Name
1.	Secretary Administration	Mr. Tobiko Nayioma
2.	Director, Human Resource Management and Development	Ms. Agnes Kariuki
3.	Director, Planning	Mr. Charles Ombuki
4.	Chief Finance Officer	Mr. Chrysostom Njeru
5.	Senior Deputy Accountant General	Mr. John Mwangangi
6.	Deputy Director, Supply Chain Management Unit	Mr. Justus Areri
7.	Assistant Director, Information Communications Technology	Mr. Francis Muriuki
8.	Assistant Director, Wildlife Services	Mr. Geoffrey Boronjo
9.	Deputy Director, Research Policy & Innovation	Mr. David Mirobi
10.	Assistant Director, Wildlife Services	Ms. Monica Njogu
11.	Senior Wildlife Officer	Ms. Felistar Nyawira
12.	Assistant Secretary	Ms. Caroline Mumo

• ***Resolution of Public Complaints Committee***

Resolution of Public Complaints Committee is established to assist in implementation and reporting as regards resolution of public complaints received and requests on access to information pertaining to the State Department as provided for in the Performance Contracting Guidelines issued from time to time. The Commission for Administrative Justice (CAJ) also require Ministries, Departments and

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Agencies (MDAs) to prepare and submit reports to the Commission on action taken on public complaints received.

No.	Designation	Name
1.	Under Secretary	Ms. Margaret Githaiga
2.	Deputy Director, Research Policy & Innovation	Mr. David Mirobi
3.	Assistant Director, Wildlife Services	Mr. Simon Agunja
4.	Assistant Director, Public Communication	Mr. David Korir
5.	Principal Economist	Mr. Gibson Mwangi
6.	Principal Legal Officer	Mr. Paul Ojwang
7.	Assistant Accountant General	Mr. Daniel Kivungi
8.	Supply Chain Management Officer	Mr. Samuel Muka

(f) State Department for Wildlife, Headquarters

P.O. Box 41394 - 00100
National Social Security Fund (NSSF) Building
Bishops Road
Nairobi, Kenya

(g) State Department for Wildlife, Contacts

Telephone: (254) 020 3926000
E-mail: pswildlife@tourism.go.ke
Website: <http://www.tourism.go.ke>

(h) State Department for Wildlife Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity Bank
Mama Ngina Street
P.O Box 7879-00100
Nairobi, Kenya

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

3. Profile of Cabinet Secretary

Cabinet Secretary



Profile:

Hon. Rebecca Miano, EGH, is the Cabinet Secretary for the Ministry of Tourism and Wildlife. She is the immediate former Cabinet Secretary for the Ministry of Investments, Trade and Industry, and previously served in the Ministry of East African Community, Arid and Semi-Arid Lands (ASALs) & Regional Development. In her previous roles, she was part of the EAC Council of Ministers and an Ex-Officio Member of the East African Legislative Assembly (EALA).

Prior to her cabinet appointments, Mrs. Miano served as the Managing Director & CEO of Kenya Electricity Generating Company (KenGen PLC), becoming the first woman in Eastern Africa to lead an electricity-generating company. She held this position for five years.

With a 25-year multifaceted career in the energy sector, Mrs. Miano is a recognized continental business leader. She led KenGen as a sustainable entity and is respected for her expertise in renewable energy, structuring international and regional multi-million business deals, and mastery of international regulatory frameworks in sustainability development and climate change. She is also skilled in policy development, corporate governance, and business law.

4. Profiles of Accounting Officer and Key Management.

Accounting Officer



Name:

Silvia Museiya, CBS

Academic/ Professional qualifications:

Bachelor of Laws (LLB)

Bachelor of Education (Arts)

Diploma in Human Rights and International Advocacy

Designation:

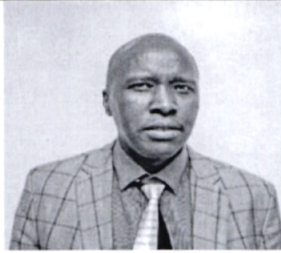
Principal Secretary

Area of Responsibility:

Accounting Officer

Authorized Officer

Secretary Administration



Name:

Tobiko Ngeem Nayioma

Academic/ Professional qualifications:

BA Anthropology

MA in International Studies

Strategic Leadership Development Program

Designation:

Secretary Administration

Area of Responsibility:

Principal AIE Holder/Administration

Secretary Conservation



Name:

Dr. John Kipkorir Chumo, EBS

Academic/ Professional qualifications:

Bsc, Mathematics and Computer Science

Mphil/Dphil, Environmental Studies

Designation:

Secretary Conservation

Area of Responsibility:

Head of Conservation in the Department, Co-ordinating Partnerships, Human and Wildlife Co-existence, Presidential Directives, Co-ordinating Climate Change Unit of the Department.

Chairman and Ministerial Co-ordinator of the National Tree Growing Agenda.

Secretary Wildlife



Name:

Dr. Shadrack Mumo Ngene

Academic/ Professional qualifications:

BSc Wildlife Management; MPhil wildlife Management; PhD GIS and Remote Sensing for Natural Resource Management

Designation:

Ag. Secretary Wildlife

Area of Responsibility:

Principal AIE Holder/Wildlife Conservation Department

5. Statement by the Cabinet Secretary



The State Department is one of the two State Departments in the Ministry of Tourism and Wildlife. State Department is responsible for Wildlife matters, the anchor of tourist attraction marketed by the sister State Department of Tourism. The State Department's mandate is guided by the National Wildlife Policy 2020, Wildlife Conservation Management Act 2013 (under review), Wildlife Strategy 2030 and Strategic Plan 2023-2027.

The State Department for Wildlife's mandate is within the purview of the broader mandate of the Environment, Climate Change and Natural Resources sector. The priorities of this sector include: natural resource governance, conservation, restoration and management, livelihoods and job creation not forgetting that for the youth, women and persons with disabilities who form a vulnerable segment of the community; sustainability of the natural resource revenue and tax base; sustainable waste management; mitigation of the effects of climate change. Towards addressing these priorities, the Wildlife sub-sector together with the broader environment, climate change and natural resources sector players have embraced a collaborative approach bringing together stakeholders including development partners to implement the sector priorities and address common challenges without duplication of efforts to realise envisaged sector and national development goals.

I am pleased to report the establishment of the Coordination Mechanism for the Wildlife Sector (ComWild) in FY 2024/25 which brings together Wildlife sector development partners with clear Terms of Reference (ToR) and a schedule of structured quarterly meetings.

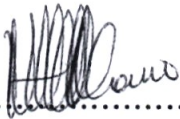
Major challenges in the Wildlife sector include the inadequate financial resources to settle the existing backlog of Human-Wildlife Conflict (HWC) compensation claims. The Government has now developed a digital system of capturing and collecting real-time reporting, processing and payment of HWC claims which started with pilot implementation in FY 2024/25 covering six (6) HWC hot-spot areas (Meru, Laikipia, Narok, Kajiado, Baringo and Taita Taveta). The system will soon be rolled out to cover the entire country having achieved great success during the pilot phase.

In order to consolidate the efforts of all players with a view to delivering as one in the Tourism and Wildlife sector, I have established a Whole-of-Ministry-Approach framework of scheduled meetings, regular reporting and feedback between Chief Executive Officers of all SAGAs and Heads of

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Departments under the Ministry to help in addressing emerging issues and challenges expeditiously and in a timely manner.



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Ms. Rebecca Miano, EGH
Cabinet Secretary
Ministry of Tourism and Wildlife

6. Statement by the Accounting Officer



The mandate of the State Department for Wildlife is implemented through the Wildlife Conservation and Management Programme and three sub-Programmes, namely: Wildlife Security, Conservation and Management by Kenya Wildlife Service (KWS); Wildlife Research and Development by Wildlife Research Training Institute (WRTI); and Administrative Services by the State Department Headquarters. The National Wildlife Policy 2020 anchored in the Wildlife Conservation Management Act 2013 (currently under review) guides

these programmes, projects and activities.

The State Department for Wildlife Strategic Plan (2023-2027), National Wildlife Strategy 2030, Annual Workplans including those in the Performance Contract give details of specific programme-, project-, and activity-costs and delivery timelines. During the FY2024/2025, implementation of various programmes, projects and activities was negatively affected by reduced the budget effected through Supplementary I, due to the austerity measures adopted by the Government.

In the FY 2024/2025, the Recurrent printed estimates Gross budget for the State Department of KShs 12,090 million and KShs 12,054 million in Supplementary Estimates I.

The Development printed estimates Gross budget was KShs 2,253 million and KShs 335 million in Supplementary I. Therefore, the total Recurrent plus Development budget was KShs 12,389 million. This shows that Recurrent budget was reduced by KShs 36 million and Development budget by KShs 1,918 million during Supplementary I. In other words, the State Department's Recurrent and Development budgets were reduced by 0.3% and 85% respectively during Supplementary I. The total budget (Recurrent and Development) for the State Department was KShs 12,414 million in Supplementary I. Bulk of this budget comprise of KWS's budget (KShs 7,922 million) in the form of AIA generated at source. Transfers to SAGAs were KShs 9,790 million, Compensation to employees, KShs 175 million, Rent KShs 58 million and Contracted Guards and Cleaners Services KShs 3 million. Therefore, the State Department's Operations and Maintenance (O&M) budget during the FY 2024/2025 was KShs 2,028 million {or: KShs (12,054-9,790-175-58-3=2,028) million}. A large portion of this budget appropriated for compensation of Human-Wildlife Conflict claims.

Budget allocation for KWS in FY 2024/2025 was KShs 9,083 million, comprising of: AIA, KShs 7,922 million and GoK, KShs 1,161 million. The budget allocation for WRTI was KShs 656 million,

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made up of: AIA, KShs 212 million and GoK, 444 million. The budget for WCK was KShs 51 million, consisting of: AIA KShs 22 million, and GoK, KShs 29 million. These budget components for SAGAs totals to KShs 9,790 million ($9,083+656+51=$ KShs 9,790 million) as stated above. The State Department for Wildlife, as a result of utilization of these budgets allocated in the FY 2024/2025, achieved major milestones under the Wildlife Conservation and Management Programme, Wildlife Security, Conservation and Management (KWS) sub-programme, Wildlife Research and Development (WRTD) sub-programme, and Administrative Services (Headquarters) sub-programme. The milestones achieved are instrumental and geared towards attaining the envisaged Programme outcome of “A healthy and valued Wildlife population, resilient to threats”.

The broad milestones achieved during the FY 2024/2025 included: increased response rate to HWC cases, newly constructed and maintained national park fences, rehabilitated and maintained park roads and airstrips, wildlife conservation education and awareness programmes conducted, water for wildlife and nearby communities provided (through construction of water pans and boreholes), illegal wildlife trafficking and poaching controlled, technology adopted in HWC data collection, processing and payment, wildlife research and training undertaken, wildlife Census conducted, field research centers constructed. Specific measured performance outputs and indicators are as detailed in Table 1. Major challenges faced by the State Department included uncertainties in disbursement of allocated funds, high number of HWC cases dating back to earlier years, habitat loss, poaching and illegal wildlife trade, outbreaks of zoonotic and epizoonotic diseases.

In a nutshell, the State Department utilized 99.74% of the FY 2024/2025 GoK budget, absorbed 70.33% of the externally mobilized funds and overall, improved the State Department’s metrics-based productivity Index from 3.241 attained in the FY 2023/2024 to 3.810 in FY 2024/2025 rated at ‘Very High Productivity’. The State Department has targeted and is committed to improving the State Department’s Productivity Index further to 4.0 (‘Excellent Productivity’) during the FY 2025/26.



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Ms. Silvia Museiya, CBS
Principal Secretary
State Department for Wildlife

7. Statement of Performance Against Predetermined Objectives for FY 2024/25

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the MDA.

The key strategic objectives as per the State Department for Wildlife Strategic Plan (2023-2027) are to:

- (a) Strengthen wildlife sector coordination and governance;
- (b) Promote partnerships and collaborations;
- (c) Mobilize financial resources for the wildlife subsector;
- (d) Secure, protect and restore wildlife habitats and ecosystems;
- (e) Enhance the conservation of endangered and threatened species;
- (f) Promote human-wildlife co-existence;
- (g) Develop wildlife climate change adaptation strategies and actions;
- (b) Promote research and innovation on sustainable wildlife development;
- (c) Build institutional capacity for sustainable wildlife management;
- (d) Promote conservation education, awareness and participation in wildlife conservation and management; and
- (e) Develop frameworks for access, equitable benefits-sharing and sustainable use of wildlife resources.

Table 1: Programme Performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
<i>P.1: Wildlife Conservation and Management</i>	<i>To conserve and provide security for wildlife resources</i>	<i>Sustainable conservation and management of wildlife resources</i>	<i>Wildlife Conserved</i>	<i>% Rate of veterinary response to wildlife clinical interventions</i>	100	100	None	100	100	None	<i>1,074 veterinary interventions cases of sick and injured animals conducted</i>
				<i>No. of Park visitors (Millions)</i>	3.3	3.35	+0.05	3.3	3.35	+0.05	<i>Target surpassed by 1.5%</i>
				<i>Amount of revenue generated (Kshs millions)</i>	7,922	7,964	+42	7,922	7,964	+42	<i>Target surpassed by 0.5% attributable to increase in foreign visitors to parks</i>
				<i>Capacity of WCK enhanced</i>	51,000,000	51,000,000	None	51,000,000	51,000,000	None	<i>Target achieved. Approved Budget in FY 2024/2025</i>
				<i>Kms of fence in HWC prone areas maintained</i>	2,072	2,038	(34)	2,072	2,038	(34)	<i>Fence attendants deployed to maintain existing fences annually</i>
				<i>Acreage of habitats and</i>	375 Ha	567 Ha	+192 Ha	375 Ha	567 Ha	+192 Ha	<i>Restoration through</i>

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				<i>ecosystems identified and mapped for restoration</i>							<i>planting of trees and removal of invasive species</i>
				<i>No. of Conservation awareness programmes</i>	30	195	+165	30	195	+165	<i>Target surpassed through collaborations</i>
				<i>% Reduction in HWC cases</i>	15	+11	26	15	+11	(26)	<i>Unfortunately, the number of HWC cases increased from 13,024 in FY2023/2024 to 14,463 in FY2024/2025</i>
			<i>Combating Wildlife Crime in Kenya Project</i>	<i>No. of protected areas Titles acquired</i>	1	0	(1)	1	0	(1)	<i>Target not achieved attributable to termination of USAID funded Projects in strategy policy stance of the U.S. Government</i>
				<i>Categories of specialized security</i>	3	0	(3)	3	0	(3)	

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				<i>equipment acquired</i>							
				<i>No. of Wildlife Protected areas' management plans developed</i>	6	0	(6)	6	0	(6)	"
			<i>Habitats restored</i>	<i>Ha of Wildlife habitats restored</i>	2,000	543	(1,457) Ha	2,000	543	(1,457)	<i>123,410 tree seedlings planted in various conservation areas and removal of invasive species</i>
			<i>Training on wildlife crime related issues for KWS, KRA, NPS and judges in the project areas conducted</i>	<i>No. of officers trained</i>	100	100	None	100	100	None	<i>Target Achieved</i>
	<i>To educate and create awareness on Wildlife Conservation</i>		<i>Wildlife learning resource centers constructed</i>	<i>% completion of learning resource centers</i>	73	73	None	73	73	None	<i>Target achieved</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Wildlife conservation education and education enhanced	No. of schools reached	4,250	4,233	(17)	4,250	4,233	(17)	Compressed School calendar in Term 3 due to national exams affected outreach to schools
				No. of institutional of higher learning reached	250	204	(49)	250	204	(49)	Limited tailored resources for institutions of higher learning
S.P.2: Wildlife Research and Development	To undertake Wildlife research and training		No. of Wildlife population count reports	No. of Wildlife population reports	10	8	(2)	10	8	(2)	Naivasha, Nairobi, Tsavo, Amboseli, Ruma, Nakuru
			National Wildlife Census undertaken	No. of national Wildlife research reports	1	1	None	1	1	None	13 technical reports generated from various ecosystems
			Wildlife research reports published	No. of Wildlife research reports	10	11	+1	10	11	+1	Target achieved
			Climate change conducted	No. of Climate studies conducted	2	3	+1	2	3	+1	A study on propagation and growing

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											<i>of indigenous trees in northern and southern savanna, mountain and inland waters and marine ecosystems undertaken</i>
			<i>New technologies adopted</i>	<i>No. of new technologies adopted</i>	2	4	+2	2	4	+2	<i>Earth ranger, dicta phones, GPS's and Citizen Science adopted in monitoring and surveillance</i>
			<i>Wildlife fires vulnerability assessment undertaken</i>	<i>No. of vulnerability assessment reports</i>	3	2	(1)	3	2	(1)	<i>Mapping of fire incidents in Aberdares and Mount Kenya undertaken</i>
			<i>Habitat degradation mitigated</i>	<i>No. of technical reports</i>	1	3	+2	1	3	+2	<ul style="list-style-type: none"> • <i>Areas controlled using biological control has been established</i> • <i>Protocol for</i>

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											<i>biological control has been developed</i> <ul style="list-style-type: none"> • <i>One research on the suitability Modelling for the invasive species using remote sensing and Maxent published</i>
			<i>Invasive species areas mapped</i>	<i>No. of maps produced</i>	2	3	+1	2	3	+1	<i>Assessment status of invasive species Opuntia Stricta, Prosopis Juli flora and methods of control and prevention in Tsavo conservation areas undertaken</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Zoonotic disease control and forensic DNA analysis conducted	% exhibit DNA samples submitted and analysed	100	98	(2)	100	98	(2)	721 samples were submitted and 704 were analysed
				No. of zoonotic diseases surveillance and outbreaks reports	3	2	(1)	3	2	(1)	Reports on Rhino Filiarisis survey in Nairobi National Park and Avian Influenza in wild birds in Lake Victoria and Rift Valley regions during migratory period
			Training undertaken	No. of graduands	400	286	(114)	400	286	(114)	Variance due to lack of student financial support
				% transition rate of enrolled trainees	56	71.5	+15.5	56	71.5	+15.5	Overachievement compared to last FY which was at 56%

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			<i>Training curricula reviewed</i>	<i>No. of training curricula reviewed</i>	4	4	<i>None</i>	4	4	<i>None</i>	<p><i>i. Stakeholders validated the four (4) drafts on occupation standards and curricula on 26th and 27th May 2025. Submitted curricula documents to TVETA for approval and accreditation on 27th June 2025.</i></p> <p><i>ii. Awaiting approval from TVETA</i></p>
			<i>Market driven short courses developed</i>	<i>No. of specialized short courses developed</i>	2	2	<i>None</i>	2	2	<i>None</i>	<i>Developed curricula for two new short courses (Wetlands Management and Professional Field or Tour</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											Guiding)
			Infrastructure, research & training facilities rehabilitated	% completion	64	64	None	64	64	None	Opening up of access roads at the Sanctuary for surveillance and monitoring of wildlife
			Habitat restored	No. of seedlings grown (Millions)	1	0	(1)	1	0	(1)	8 nurseries established, propagated 199,382 indigenous seedlings and 89,128 seedlings grown in different degraded conservation areas.
S.P.3: Administrative Services			Wildlife conservation, protection and management secured, protected and restored	Wildlife conservation and management act reviewed	50	85	+35	50	85	+35	-Public Participation done -Draft Bill in place
				Regulations developed	WCM Act Regulation	None	WCM Act	None	None	WCM Act	The reviewed WCM Act is

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					<i>ns and guidelines</i>		<i>Regulations</i>			<i>Regulations</i>	<i>yet to be completed and gazetted to pave way for development and review of associated regulations.</i>
				<i>No. of key migratory corridors secured and protected per ecosystem</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>Target Achieved Nairobi National Park (Athi-Kapiti) Migratory corridor mapped</i>
			<i>Wildlife sector governance and coordination strengthened</i>	<i>No. of MoUs</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>Target achieved. The following Conservation and Governance MoUs were signed with Kenya:</i> <ul style="list-style-type: none"> <i>• Ethiopia</i> <i>• Angola</i> <i>• India</i> <i>• Uganda</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				Coordination frameworks developed	Establish a Coordination Mechanism of the Wildlife (ComWild) sector	Coordination Mechanism of the Wildlife (ComWild) sector established	None	Coordination Mechanism of the Wildlife (ComWild) sector established	Coordination Mechanism of the Wildlife (ComWild) sector established	None	ComWild Meetings held quarterly: <ul style="list-style-type: none"> • 15th Aug., 2024 • 21st Nov., 2024 • 20th Feb., 2025 • 15th May, 2025 The Comwild members include development partners and stakeholders in Wildlife conservation field
			Wildlife multilateral, environmental agreements and related processes domesticated and implemented	Register and calendar of events updated	100	100	None	100	100	None	Target achieved
				Resolutions of the East African	1	0	1	1	0	(1)	The East African

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				<i>Community sectoral council meeting implemented</i>							<i>Community Sectoral Council Meeting of Tourism and Wildlife did not take place</i>
				<i>5th meeting of signatories for CMS-Sharks Memorandum of understanding (meeting on signatories) hosted</i>	<i>1</i>	<i>0</i>	<i>(1)</i>	<i>1</i>	<i>0</i>	<i>(1)</i>	<i>One (1) Meeting (the 5th meeting of Signatories of the CMS-MoU on Sharks) was moved to FY 2025/26</i>
				<i>3 Country position papers and interventions developed</i>	<i>3</i>	<i>3</i>	<i>None</i>	<i>3</i>	<i>3</i>	<i>None</i>	<i>Target achieved position papers developed</i>
				<i>Project proposal for GEF 8 and GBFF developed</i>	<i>1</i>	<i>1</i>	<i>None</i>	<i>1</i>	<i>1</i>	<i>None</i>	<i>Target achieved Project proposals developed</i>
			<i>Human-Wildlife conflict mitigation and claims compensated</i>	<i>Human Wildlife conflict compensation claims verified and paid</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>585 million paid to victims in Q4. A total of Kshs 950 million paid to 416 victims</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											<i>in FY2024/2025</i>
				<i>Capacity building on county wildlife conservation committees (CWCCs) on HWC undertaken</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>100</i>	<i>100</i>	<i>None</i>	<i>Target achieved County-level compensation committees reconstituted and trained</i>
				<i>HWC beneficiary database developed on the pilot areas</i>	<i>6</i>	<i>6</i>	<i>None</i>	<i>6</i>	<i>6</i>	<i>None</i>	<i>List of approved HWC beneficiary database covering 6 pilot areas Meru, Laikipia, Narok, Kajiado, Baringo and Taita captured and processed for payment</i>
			<i>Poaching and illegal wildlife trafficking combated</i>	<i>No. of newly recruited KWS rangers trained</i>	<i>1500</i>	<i>1500</i>	<i>None</i>	<i>1500</i>	<i>1500</i>	<i>None</i>	<i>Target achieved</i>
				<i>Kenya's national strategy to combat poaching and</i>	<i>1</i>	<i>1</i>	<i>None</i>	<i>1</i>	<i>1</i>	<i>None</i>	<i>Target Achieved (Tsavo)</i>

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				<i>illegal wildlife trade developed</i>							<i>Strategy developed and validation done</i>
			<i>Wildlife conservation education and awareness promotion</i>	<i>International environment and wildlife days commemorated</i>	6	6	None	6	6	None	<i>World wildlife Day held successfully at Baringo in Q3, World wetlands day celebrated at Ondiri in Q2, World Elephant Day in Q3, World Rhino Day in Q3 and World Rangers Day in Q3</i>
				<i>No of WCK supported</i>	40	293	+ 253	40	293	+ 253	<i>293 school clubs were offered financial and wildlife conservation training</i>
				<i>No. of TOT trained</i>	500	500	None	500	500	None	<i>Target achieved in Q3 500 TOTs trained on</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											conservation promotion
				No. of community members around conservation areas sensitized	1000	+1000	+	1000	+1000	+	Target surpassed Over 1000 community members around protected areas were sensitized on wildlife conservation and management
			Productivity improvement	Productivity index improved	3.00	3.810	(0.810)	3.00	3.810	(0.810)	The index improved from 3.24 to 3.810 (graded as very high productivity)
			Financial and non-financial reports developed	No. of financial and non-financial reports	8	8	None	8	8	None	Target achieved
			Staff establishment implemented	No. of officers recruited	22	6	(14)	22	6	(14)	Target not achieved
			Optimal staffing level	No. of staff	166	138	(28)	166	138	(28)	Measures to bridge the gap (28)

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											<i>developed and is progressively implemented</i>
			<i>Capacity building undertaken</i>	<i>% of staff trained</i>	83	35	(48)	83	35	(48)	<i>Target not achieved due to budget cuts</i>
			<i>Performance contracts developed, negotiated, cascaded and implemented</i>	<i>No. PCs developed and negotiated</i>	5	5	None	5	5	None	<i>Target achieved</i>
				<i>No. quarterly performance reports</i>	4	4	None	4	4	None	<i>Target Achieved</i>
				<i>No. cascaded PCs</i>	2	2	None	2	2	None	<i>Target Achieved</i>
				<i>No. of water pans constructed</i>	12	7	(5)	12	7	(5)	<i>Financial Limitation</i>
			<i>Ban on single-use plastics in protected areas implemented</i>	<i>No. of re-usable/biodegradable alternatives in use</i>	1	1	None	1	1	None	<i>Target achieved</i>
				<i>No. of sensitization sessions done</i>	5	10	+5	5	10	+5	<i>Target Surpassed</i>

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Habitats restored	No. of seedlings grown (Millions)	1	0.72	(28)	1	0.72	(28)	Financial Constraints
			Wildlife policy and regulations disseminated	No. of stakeholders reached	500	2700	+2200	500	2700	+2200	2700 persons reached in 27 Counties
			Wildlife climate change mitigation and adaptation strategy implemented	No. of adaptation/mitigation activities undertaken	5	5	None	5	5	None	-Water Provision -Tree Planting Campaign -Fire breaks created -Control of Invasive Species -Education awareness
			IWT Project - Ecosystem management plans for Tsavo and Mara wildlife conservation landscapes developed	No. of ecosystem management plans developed	2	2	None	2	2	None	Target Achieved
			Interagency community	No. of community wildlife security hubs	1	1	None	1	1	None	Target Achieved

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			wildlife security hub constructed								
				Ecosystem management plans developed and implemented	4	4	None	4	4	None	Mbokishi, Mara Ripoi Mbale and Dawida Ecosystem Management Plans developed and gazetted

8. Governance Statement

(a) A brief on the key leadership/governance structure

The State Department for Wildlife, under the Ministry of Tourism and Wildlife, is led by the Principal Secretary, who provides strategic leadership, formulates and coordinates policies, oversees implementation, and manages daily operations. Reporting to the PS are Secretary Wildlife, Secretary Conservation and Secretary Administration responsible for wildlife conservation, policy, research, community engagement and administration services.

SDW comprises of technical and administrative services. The technical services consist of the Wildlife Policy, Research & Innovation Directorate that handles policy development, research, innovation, and resource mobilization, and the Partnership and Wildlife Coexistence Directorate that manages stakeholder engagement, partnerships, human-wildlife conflict, conservation awareness, and wildlife corridors. Administrative services comprise of General Administration, Human Resource Management and Development, Supply Chain Management, Legal, ICT, Public Communication, Accounts, Finance and Central Planning and Project Monitoring Department.

The SDW also oversees specialized agencies: WCK, WCTF, WRTI, and KWS.

(b) The audit committee and any other management committees

State Department for Wildlife had no Audit Committee in place during the FY 2024/2025, as the three-year term of the previous committee ended in July 2024. A new committee has been recruited and is awaiting gazettelement by the National Treasury, in line with Section 73(5) of the Public Finance Management Act. The functions of the Audit Committee include reviewing the State Department's governance mechanisms and ensuring transparency and accountability in the management of finances and assets.

The Budget Implementation Committee (BIC), is established in line with Treasury Circular No. 07/2025, Ref. No. ES/1/03 'Y' (37) to oversees and supports effective budget execution. The committee comprises of senior management responsible for planning, budgeting, finance, and programme delivery.

The State Department for Wildlife works with Parliamentary Liaison Officers, rather than a dedicated Parliamentary Committee, to manage its engagement with Parliament. These officers coordinate the legislative agenda, address parliamentary queries, arrange meetings, and ensure effective communication and follow-up on legislative issues.

The Human Resource Management Advisory Committee (HRMAC) is established by Authorised Officers in line with the Human Resource Policies and Procedures Manual, 2016 and the Public

Service Commission Circular on the Exercise of Human Resource Powers and Functions in the Public Service (Ref. No. PSC/SEC/93/37/Vol.VI (140) of 19th January 2023). The committee comprising senior HR officers responsible for various HR functions, meets monthly to address HR management and development issues, making recommendations for approval by the Authorised Officer or referral to the Public Service Commission, in line with HR policies and relevant PSC guidelines.

The Performance Contract Steering Committee was established under Section 10(1) of the Public Service Commission (Performance Management) Regulations, 2021 to oversee the implementation of the State Departments Financial Performance contract. The Committee is chaired by the Principal Secretary and includes the Head of Administration, three technical department heads, and the Head of the Planning Unit as Secretary.

The Productivity Mainstreaming Committee, established following the Introduction of ‘Productivity Mainstreaming’ as a Performance Contracting Target in the 2024/2025 (21st Cycle) Performance Contracting (PC) Guidelines, oversees the development and execution of the Workplace Productivity Improvement Strategy, validates productivity data, tracks the Productivity Index, and reports quarterly to the NPCC. The State Department’s Productivity Index has improved significantly, rising from 2.063 (“Low Productivity”) in 2022/2023 to 3.241 (“Fair Productivity”) in 2023/2024, and reaching 3.81 (“High Productivity”) in 2024/2025.

The Resolution of Public Complaints Committee handles public complaints and information requests for the State Department, in line with Performance Contracting Guidelines. It also ensures compliance with the Commission for Administrative Justice’s requirement for MDAs to report on actions taken to address such complaints.

(c) Risk management policies

The State Department for Wildlife integrates risk management into its daily operations by applying the Wildlife Conservation and Management Act, 2013, alongside environmental, conservation, financial, governance and Ethics and procurement policies to address operational, financial, environmental, governance, and strategic risks. Key threats include environmental degradation, poaching, human–wildlife conflict, limited ranger capacity, funding constraints, and potential reputational damage from unmet conservation targets.

(d) Report on recent training and development on governance for those in key leadership

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In FY 2024/2025, the State Department for Wildlife, in partnership with the Kenya School of Government, facilitated governance training in which three officers attended the Senior Management Course and one officer participated in the Strategic Leadership Development Program. An induction course was conducted for 27 newly appointed and transferred officers, while four officers were sponsored for master's studies one locally and three internationally. Additionally, officers in the State Department undertook various short courses.

(e) Public participation activities

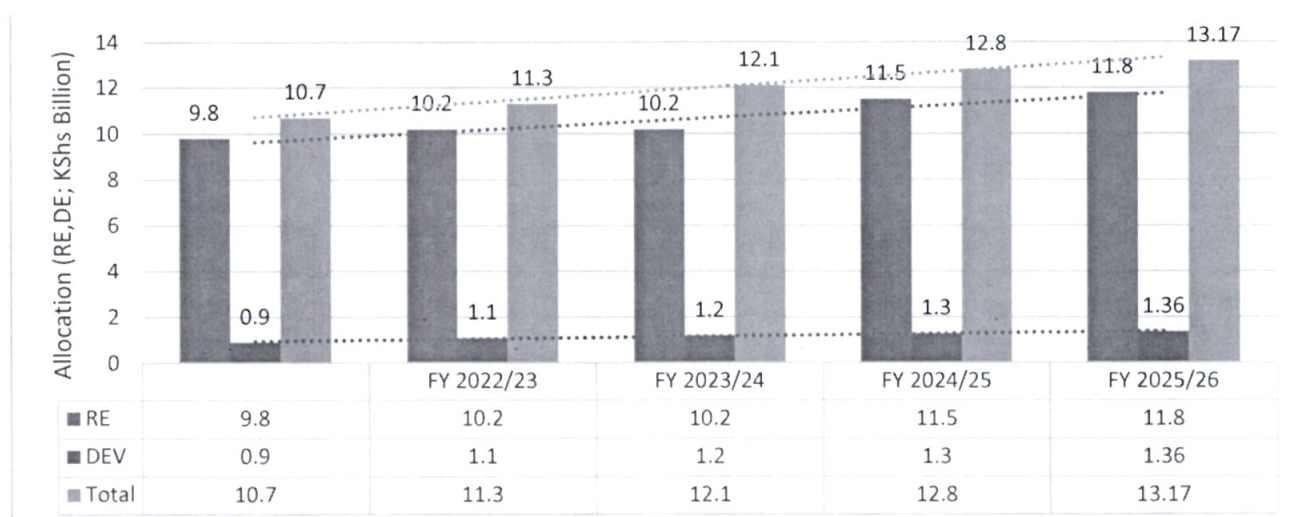
In line with the Constitution of Kenya 2010, the State Department for Wildlife's public participation is grounded in the Constitution and implemented through sector-specific legislation, particularly the Wildlife Conservation and Management Act, 2013 (WCMA). The State Department for Wildlife involves the public in policy development, strategic planning, and project execution through stakeholder forums, community barazas, and online consultations. Gaps in the Wildlife Conservation and Management Act, 2013 led to its review, with public participation conducted in all 47 counties and a Draft Bill prepared.

(f) Compliance with laws and regulations

The State Department for Wildlife operates in compliance with the Wildlife Conservation and Management Act (2013), Environmental Management and Coordination Act (EMCA) (1999), Public Service Commission Act, the Public Finance Management Act (2012), Public Procurement and Asset Disposal Act (2015) and other relevant laws, aligning with the Constitution, Vision 2030, and government performance frameworks. The State Department complies through legislative public participation, conservation enforcement, implementation of the presidential tree-growing directive, use of the Electronic Government Procurement System, adherence to labor and public service guidelines, and promotion of good governance, risk management, and anti-corruption measures.

9. Management Discussion and Analysis

Over the past five years, the State Department for Wildlife has recorded steady budget growth, reflecting sustained investment in conservation and management. In FY 2021/22, the total allocation stood at KSh 10.7 billion, comprising KSh 9.8 billion for recurrent expenditure (RE) and KSh 0.9 billion for development (DEV). The budget rose to KSh 11.3 billion in FY 2022/23, with recurrent at KSh 10.2 billion and development at KSh 1.1 billion. FY 2023/24 saw an increase to KSh 12.1 billion (KSh 10.9 billion recurrent, KSh 1.2 billion development). The budget increased further to KSh 12.8 billion in FY 2024/25 (KSh 11.5 billion recurrent, KSh 1.3 billion development). During FY 2025/26 the allocation to the State Department improved to KSh 13.17 billion (with KSh 11.8 billion for recurrent and KSh 1.36 billion for capital investment).



These funds are focused on upgrading park infrastructure, protecting species, mitigating human-wildlife conflict, supporting research, and conducting awareness campaigns to promote sustainable conservation practices. This reflects a consistent annual growth rate of approximately 4–6%, supporting both operational sustainability and strategic project implementation. Over the same period, the State Department for Wildlife has implemented a series of key programmes and investment initiatives aimed at strengthening conservation and management. The State Department advanced and prioritized human-wildlife conflict mitigation through fencing projects, compensation schemes, and community engagement, as outlined in the State Department’s 2023–2027 Strategic Plan. Between 2021 and 2024, wildlife protection and conservation measures saw increased ranger deployment and the adoption of technologies such as drones and surveillance systems, achieving over 90% coverage in

targeted parks. The period, there was also on climate change adaptation in protected areas through the development of water pans, habitat restoration, and drought relief interventions.

During the period 2022 to 2025, the community wildlife conservancies support programme has provided grants, training, and joint revenue-sharing agreements to enhance local participation in conservation. Starting from FY 2023/24 and running through 2027, the wildlife governance and coordination reform initiative is geared towards strengthening institutions, improving data management, and building capacity across the sector.

The State Department for Wildlife operates under the Wildlife Conservation and Management Act (2013)-currently under review. The Environmental Management and Coordination Act (EMCA), and international treaties such as CITES and the Convention on Biological Diversity (CBD). Its mandate aligns with the Constitution of Kenya 2010, Vision 2030, and BETA priorities. It ensures accountability through annual reporting to the Auditor-General, compliance with the Public Finance Management Act, and adherence to performance contracting as well as monitoring and evaluation frameworks.

The State Department for Wildlife faces key risks that impact its conservation mandate: Climate and environmental hazards such as droughts, floods, and wildfires threaten habitats and force wildlife into human settlements; mitigation includes water infrastructure, habitat restoration, and climate adaptation measures. Human-wildlife conflict, driven by encroachment into wildlife corridors, results in crop loss, livestock predation, and safety risks, addressed through fencing, rapid response units, and community awareness campaigns. Poaching and illegal trade endanger high-value species like elephants and rhinos, countered by surveillance technology, strengthened law enforcement, and cross-border collaboration. Funding shortfalls from budget cuts or delays risk stalling projects, mitigated through donor engagement, Public-Private Partnerships (PPP), and alternative revenue sources such as eco-tourism concessions. Governance risks—including coordination gaps and corruption—are managed through policy reforms, process digitization for transparency, and regular audits. These measures collectively enhance resilience, protect biodiversity, and support sustainable conservation outcomes.

The State Department for Wildlife has no explicit arrears in the latest budget, though it continues to manage liabilities from human-wildlife conflict compensation claims, which depend on available

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funds and may be disbursed in phases. While not classified as formal arrears, unresolved claims risk straining community relations and the Department's reputation.

Tourism and wildlife contribute significantly to Kenya's economy, historically accounting for about 10% of GDP pre-pandemic, with steady recovery driven by global travel resumption, domestic tourism, and strategic marketing. The sector remains sensitive to exchange rate shifts, security issues, and climate variability, and faces regional eco-tourism competition. However, Kenya still retains a strong edge through its iconic wild beast migration in Masai-Mara which is listed as one of the world-wonders, species, diverse landscapes, and conservation brand, while community conservancies are emerging as key drivers of rural development and conservation support.

Further, aligned with Kenya Vision 2030, strategic plans and national agenda, focus is on modernising park infrastructure, expanding community and private conservancies, and leveraging technology such as wildlife tracking, GIS mapping, and AI-based poaching detection. Climate resilience measures, including water infrastructure, habitat restoration, and early-warning systems, will be scaled up. Revenue diversification through eco-tourism, concessions, and sustainable wildlife-based products will strengthen financial sustainability and reduce reliance on government funding.

The FY 2025/26 budget shows a clear focus on operational expenditure, with 90% allocated to recurrent costs such as wages, daily operations, and maintenance. The remaining 10% is dedicated to development expenditure, funding infrastructure upgrades, habitat restoration, and other conservation projects aimed at strengthening the Department's long-term capacity to protect and conserve wildlife resources.

10. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

The State Department for Wildlife (SDW) remains committed to sustainable conservation, guided by the national policies, international best practices, and our 2023–2027 Strategic Plan. Our sustainability priorities are shaped by Kenya’s political and macroeconomic landscape, including climate change impacts, funding constraints, and the need for inclusive socio-economic growth.

In FY 2024/25, efforts focused on habitat restoration, community involvement, research and monitoring, public awareness, sustainable wildlife management, combating illegal trade, promoting sustainable tourism, supporting private conservancies, implementing the Sustainable Wildlife Management Programme, and fulfilling international biodiversity obligations.

Despite these achievements, challenges persist: inadequate funding, biodiversity initiatives, human–wildlife conflict cases and reliance on partner support remains high. Moving forward, we will deepen stakeholder engagement, align more closely with global biodiversity commitments, and pursue innovative financing to strengthen conservation outcomes and community benefits.

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

The State Department for Wildlife (SDW) follows an environmental policy anchored in the Constitution, Wildlife Conservation and Management Act (2013), Wildlife Policy (2020), and international biodiversity agreements, implemented through its 2023–2027 Strategic Plan. Key achievements include restoring 556 hectares of habitat, creating 4 new conservancies, conducting 4,437 conservation programs, providing water infrastructure to reduce human–wildlife conflict, and rehabilitating marine ecosystems. Challenges remain in funding gaps, rising conflict cases, and reliance on partners. Biodiversity management focuses on species protection, anti-poaching, habitat restoration, and corridor security.

Waste management actions practiced by KWS include enforcing the ban on single-use plastics and conducting clean-up drives. Environmental impact is reduced through embedding sustainability criteria in operations, using technology like satellite collars and drones for low-carbon monitoring, and implementing tree-planting programmes across diverse ecosystems.

c) Employee welfare

The State Department for Wildlife (SDW) recruits staff based on merit, transparency, and inclusivity, guided by the Public Service Commission Act, Wildlife Conservation and Management Act (2013),

and Wildlife Policy (2020), while upholding the two-thirds gender rule and promoting equal opportunities for women, youth, and marginalized groups.

The SDW fosters stakeholder engagement and policy improvement through collaboration with Wildlife Clubs of Kenya, community-based organizations, Kenya Wildlife Service, the Wildlife Research and Training Institute, UN agencies, and conservation NGOs. Its policies are regularly reviewed to address conservation challenges, integrate stakeholder feedback, and align with national development goals, with the 2023–2027 Strategic Plan emphasizing stakeholder participation and equitable benefit-sharing.

Employee growth is supported through training, research, conferences, career development, and performance appraisals, with recognition and incentives fostering continuous improvement.

SDW also prioritizes workplace safety, adhering to the Occupational Health and Safety Act OSHA (2007) and maintaining insurance coverage, including workers' compensation, to safeguard employee well-being.

d) Operational practices

The State Department for Wildlife upholds responsible supply chain practices by fully implementing the Public Procurement and Asset Disposal Act (2015) and its Regulations (2020). Procurement is guided by a transparent Service Charter that is publicly accessible, ensuring fairness and equal opportunity for all suppliers. The key responsible sourcing practices include:

- **Fair Allocation of Contracts:** At least 30% of the procurement budget is awarded to youth, women, and persons with disabilities, while a minimum of 40% of the budget is dedicated to locally produced goods and services.
- **Honouring Contractual Obligations:** The Department consistently works within the legal framework to honour supplier contracts and ensure timely payments.
- **Sustainability in Procurement:** Green procurement principles are integrated to support environmental conservation and efficient resource use.
- **Asset and Resource Management:** Strict adherence to legal requirements in managing, recording, and disposing of assets to safeguard public resources and maintain trust.

Through these measures, the Department ensures ethical, transparent, and mutually respectful relationships with suppliers, while promoting local economic growth and sustainability.

e) Community Engagements-

The State Department for Wildlife advanced conservation and community welfare by partnering with the Wildlife Clubs of Kenya to deliver school and community education, conducting 4,437 awareness programs, training Trainers-of-Trainers, and promoting stewardship through arts, drama, sports, and county events such as the Nyandarua Marathon. Youth empowerment was enhanced through the recruitment of 1,500 rangers, volunteer programmes, and community projects. Water and sanitation initiatives included constructing or rehabilitating seven water pans, distributing water tanks, and monitoring zoonotic diseases. Staff capacity was strengthened through training, professional development, and adherence to occupational safety standards. Social investments included distributing school materials, sanitary supplies, and emergency relief. Local economies benefited from project-based employment, and 30% of procurement awarded to youth, women, and PWDs, while 40% of procurement budget was allocated to locally produced goods and services.

In this regard, the State Department for Wildlife enhanced conservation awareness, improved water access for people and wildlife to reduce conflict, boosted local economies through jobs, procurement, and compensation, and strengthened the capacity of staff and communities for sustainable conservation.

11. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government State Department for Wildlife shall prepare financial statements in respect of that State Department for Wildlife. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Wildlife is responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state of affairs of the MDA for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Wildlife accepts responsibility for the financial statements, which have been prepared in accordance with Transitional International Public Sector Accounting Standards (IPSAS). International Public Sector Accounting Standard (IPSAS) 33 grants transitional exemptions to entities adopting accrual basis IPSASs for the first time. It allows first-time adopters three years to recognize specified assets and liabilities. This provision allows sufficient time to develop reliable models for recognizing and measuring assets and liabilities during the transition period. The Accounting Officer is of the opinion that the financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2025, and of the financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the financial statements as well as the adequacy of the system of internal controls.

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

Approval of the financial statements

The State Department for Wildlife financial statements were approved on 1/12/ 2025 and signed by:



.....
Silvia Museiya
Accounting Officer



.....
Rachel Muthoni Ndung`u
Head of Accounting Unit

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REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR WILDLIFE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of State Department for Wildlife set out on pages 1 to 53, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the State Department for Wildlife as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33, and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.12,255,569,572 and Kshs.12,118,929,861 respectively resulting to an under-funding of Kshs.136,639,711 or 1% of the budget. Similarly, the State Department spent Kshs.12,069,514,954 against actual receipts of Kshs.12,118,929,861 resulting to an under absorption of Kshs.49,414,907 of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

	Financial Year	Audit Issue
1	2023/2024	Un-surrendered Imprest
2	2023/2024	Delayed Outstanding Pending Bills Accounts Payables
3	2023/2024	Understaffing of Technical Staff
4	2023/2024	Lack of a Comprehensive Risk Management Policy

Other Information

The Management is responsible for the Other Information set out on pages iii to lvii which comprise of Key Entity Information and Management, Key Management Team, Profile of Cabinet Secretary, Profile of Accounting Officer and Key Management, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Prepare Quarterly Reports

During the year under review, Management did not prepare a report for the three quarters of the financial year containing information on the financial and non-financial performance of the entity. This is contrary to Section 83(1) of the Public Finance Management Act, 2012 that states that an accounting officer for a national government entity shall prepare a report for each quarter of the financial year in respect of the entity.

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

2. Long Outstanding Trade and Other Payables

The statement of financial position and as disclosed in Note 16 to the financial statements, reflects trade and other payables balance of Kshs.1,830,568,912. Included in the balance are trade payables amounting to Kshs.11,249,215 relating to the financial year 2023/2024 and remained outstanding. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015, which provides that 'An Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contracts are reflected in approved budget estimates.

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

3. Long Outstanding Payables - Human Wildlife Conflict Compensation

The statement of financial position and as disclosed in Note 16 to the financial statements, reflects trade and other payables balance of Kshs.1,830,568,912. Out of the amount, Kshs.1,624,691,514 relates to Human Wildlife Conflict Compensation verified claims but have remained outstanding for several years without settlement. Such long outstanding compensations impact negatively on the achievement of the objectives of the Human Wildlife Conflict Compensation Scheme.

In the circumstances, the achievement of the objectives of the Human Wildlife Conflict Compensation Scheme could not be confirmed.

4. Inconsistencies in Procurement of Media Facilitation and Public Address System During Tree Planting

Review of the award of a tender under Quotation Ref. 1798247 for media facilitation and PA system services during tree planting in various schools revealed that the supplier's quotation indicated a price of Kshs.150,000, comprising two-line items of Kshs.100,000 and Kshs.50,000, with a target quantity of one unit each as per the quotation form resulting in a total of Kshs.150,000 for the activity. However, during evaluation by the inspection and acceptance committee, the amount was adjusted to Kshs. 500,000 and Kshs.250,000 respectively amounting to Kshs.750,000 on the basis that the quoted price was to be applied to each of five schools. The quotation document did not indicate that services were to cover five (5) schools, nor did it clarify whether the quoted Kshs.150,000 was intended as a lump sum for the entire assignment or as a unit rate per school. The absence of these details in the quotation document created room for misinterpretation, resulting in inconsistencies between the supplier's submitted price and the price adopted during evaluation. This is contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which states specific requirements relating to goods, works, services shall that are clear and give correct description of what is to be procured.

In the circumstances, the Management was in breach of the procurement laws and regulations.

5. Inconsistencies in Supply and Delivery of Water and Snacks during Tree Planting Exercise

Review of the award of a tender under quotation Ref. 1784898 for the supply of water, soda, and snacks showed that the supplier's quotation gave a unit price of Kshs.310 per item, with the quantity stated only as "each." However, the quotation did not specify how many items were required contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which states specific requirements relating to goods, works, services shall that are clear and give correct description of what is to be procured. However, during evaluation, the committee adjusted the quoted price to Kshs.300 per item and applied it to 1,500 units, resulting in a total cost of Kshs.450,000 that was not supported by the supplier's original quotation. The lack of clarity on quantities, together with the unexplained change from Kshs.310 to Kshs.300 and the assumption of 1,500 units, created room for misinterpretation and possible abuse, leading to inconsistencies between the supplier's quotation and the evaluation outcome.

In the circumstances, Management was in breach of the procurement laws and regulations.

6. Inconsistencies in Supply and Delivery of Dustcoats

Review of procurement records under Quotation Reference No. 1886688 revealed inconsistencies in the procurement process for the supply and delivery of dust coats valued at Kshs. 243,000. Specifically, the quotation document described the requirement as "Supply and Delivery of Staff Dust Coats," while the corresponding line-item information in the same document indicated unrelated items described as "Tree Planting." This discrepancy raises concerns regarding the authenticity, accuracy, and appropriateness of the document used in the evaluation and award of the quotation. This is contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which states specific requirements relating to goods, works, services shall that are clear and give correct description of what is to be procured.

Further, payment vouchers revealed inconsistencies that a total of Kshs.243,000 was paid to the supplier while the inspection and acceptance documents indicated that the quotation was awarded at a value of Kshs. 280,000.

In the circumstances, Management was in breach of the procurement laws and regulations.

7. Inconsistencies in Supply and Delivery of Stationery

Review of procurement records under Quotation Reference No. 1893476 revealed inconsistencies in the procurement process for the supply and delivery of stationery valued at Kshs.630,000 while the quotation document described the requirement as "Supply of stationery," the corresponding line-item details in the same document indicated unrelated items described as "conference facility "contrary to of Section 60(1) and 106(2)(a) of Public Procurement and Asset Disposal Act ,2015 which states specific requirements relating to goods, works, services shall that are clear and give correct description of what is to be procured..

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Overpayment on Rentals of Produced Assets

Note 10 to the financial statements reflects use of goods and services amount of Kshs.3,001,675,518 which includes rental of produced assets amount of Kshs.56,497,104. Rent amounting to Kshs.42,327,828 was paid to National Social Security Fund (NSSF) for the first three quarters. The lease agreement dated 13th March, 2023 stipulates an amount of Kshs.5,826,168 to be paid per quarter. However, an amount of Kshs.14,124,276 was paid per quarter leading to an overpayment amounting to Kshs.24,849,324 for three quarters contrary to lease agreement entered between the Board of Trustees-National Social Security Fund (NSSF) and State Department ref. 209/13920, dated 13th March, 2023.

In the circumstances, the effectiveness of management of rentals of produced assets could not be confirmed.

2. Delayed Construction of Water Pan at Noolarami Conservancy in Amboseli Land Owners Conservancies Association (ALOCA)

The State Department entered into a contract with a local contractor for construction of a water pan in Amboseli Ecosystem Trust Area (ALOCA) at a contract sum of Kshs.19,835,350. However, during field inspection conducted in July, 2025 it was noted that the construction of the water pan had not commenced due to the refusal of the ALOCA conservancy to allow the construction since they already had enough water sources available. Additionally, the State Department in the financial year 2023-24 had in the same conservancy entered into contract with another local contractor for construction of a water pan at a contract sum of Kshs.15,384,300 in which the contractor failed to execute the project. Although both contracts were not executed and no amount was paid, the Contractors may sue for damages due to contract termination.

In the circumstances, accuracy of site identification and adequacy of monitoring and evaluation and supervision of projects could not be confirmed.

3. Lack of an Audit Committee

During the year under review, the State department did not have an audit committee in place contrary to Regulation 174(1) of the Public Finance Management (National Government) Regulations, 2015 that requires that each national government entity shall establish an audit committee.

In the circumstances, existence of an effective risk management and control systems and governance mechanisms could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

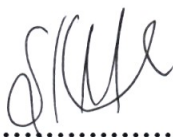
Nairobi

15 December, 2025

13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	Period Ended 30th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	3,963,087,561
Transfers from Other Government entities	7	832,521,733
Total		4,795,609,294
Revenue from exchange transactions		
Miscellaneous income	8	8,155,842,300
Total		8,155,842,300
Total revenue		12,951,451,594
Expenses		
Employee costs	9	186,005,221
Use of goods and services	10	3,001,675,518
Transfers to other Government Entities	11	9,815,114,699
Depreciation and amortization expense	12	170,730
Total expenses		13,002,966,167
Surplus/Deficit for the year		- 51,514,574
Net Surplus/Deficit		- 51,514,574

The Financial Statements set out on pages 1 to 66 were signed by:



.....
Silvia Museiya
Accounting Officer



.....
Rachel Muthoni Ndung'u
Head of Accounting Unit
ICPAK M/No.5393

14 Statement of Financial Position as at 30 June 2025

	Notes	Period Ended 30th June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	555,444,567	137,993,116
Receivables from Non- Exchange Transactions	14	54,439,949	4,178,917
Total Current Assets		609,884,516	142,172,033
Non-Current Assets			
Property, Plant, and Equipment	15	398,370	-
Total Non-Current Assets		398,370	-
Total Assets (A)		610,282,886	142,172,033
Liabilities			
Current Liabilities			
Trade and Other Payables	16	1,830,568,912	1,755,357,945
Refundable Deposits	17	29,357,120	22,733,346
Current Provision	18	4,683,900	-
Total Current Liabilities		1,864,609,933	1,778,091,292
Non-Current Liabilities			
Deferred Income	19	522,021,010	17,956,211
Total Non-Current Liabilities		522,021,010	17,956,211
Total Liabilities (B)		2,386,630,943	1,796,047,503
Net Assets (A-B)		-	-
		1,776,348,057	1,653,875,470
Represented By:			
Reserves		-	-

State Department for Wildlife

Annual Report and Financial Statements for the year ended June 30, 2025.

Accumulated Surplus		- 1,776,348,057	- 1,653,875,470
Capital Fund		-	-
Net Assets		- 1,776,348,057	- 1,653,875,470

The Financial Statements set out on pages 1 to 66 were signed by:



.....
Silvia Museiya
Accounting Officer



.....
Rachel Muthoni Ndung`u
Head of Accounting Unit
ICPAK M/No.5393

15 Statement of Changes in Net Assets for the year ended 30 June 2025

Statement of First Financial Position

	Accumulated Surplus	Reserves	Capital Fund	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	-	-	-	-
Pending bills-Payables	-	-	-	-
Deferred income	-	-	-	-
As at July 1, 2024	1,653,875,468	-	-	1,653,875,468
Surplus/ deficit for the period				
Returns to exchequer				
As at 30th June, 2024	1,653,875,468	-	-	1,653,875,468

	Accumulated Surplus	Reserves	Capital Fund	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	119,438,688	-	-	119,438,688
Pending bills-Payables	- 1,755,357,945			- 1,755,357,945
Deferred income	- 17,956,211			- 17,956,211
As at July 1, 2024	- 1,653,875,468	-	-	- 1,653,875,468
Surplus/ deficit for the period	- 51,514,574			- 51,514,574
Returns to exchequer	- 70,958,013			- 70,958,013
As at 30th June, 2025	- 1,776,348,055	-	-	- 1,776,348,055

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

		<i>Period Ended 30th June 2025</i>
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequer	6	3,963,087,561
Transfers from other government entities	7	832,521,733
Other income	8	8,155,842,300
Total receipts		12,951,451,594
Payments		
Employee costs	9	181,311,000
Use of goods and services	10	2,466,047,331
Transfers to other Government Entities	11	9,815,114,699
Total payments		12,462,473,030
Net cash flows from/(used in) operating activities	20	488,978,564
Cash flows from investing activities		
Purchase of PPE		- 569,100
Net cash flows from/(used in) investing activities		- 569,100
Cash flows from financing activities		
Return to Exchequer		- 70,958,013
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		- 70,958,013
Net increase/(decrease) in cash & Cash equivalents		417,451,450
Cash and cash equivalents at the start of the period	13	137,993,116
Cash and cash equivalents at the end of the period	13	555,444,566

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

Recurrent and Development Combined

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
Revenue						
Transfers from exchequer	5,952,194,935	- 1,938,125,363	4,014,069,572	3,963,087,561	50,982,011	99%
Proceeds from Domestic and Foreign Grants	235,000,000	- 149,500,000	85,500,000	-	85,500,000	0%
Other income	8,156,000,000	-	8,156,000,000	8,155,842,300	157,700	99%
Total revenue	14,343,194,935	- 2,087,625,363	12,255,569,572	12,118,929,861	136,639,711	99%
Expenses						
Employees Costs	188,200,000	- 9,005,800	179,194,200	181,311,000	- 2,116,800	101%
Use of goods and services	2,693,330,382	- 545,654,509	2,147,675,873	2,051,382,763	96,293,110	96%
Transfers to other government units	11,131,272,400	- 1,230,500,000	9,900,772,400	9,815,114,699	85,657,701	96%
Social benefits	5,000,000	-	5,000,000	-	5,000,000	0%
Total recurrent expenses	14,017,802,782	- 1,785,160,309	12,232,642,473	12,047,808,462	184,834,011	98%
Capital items						
Acquisition of PPE	325,392,153	- 302,465,054	22,927,099	21,706,492	1,220,607	95%
Total expenses Development	325,392,153	- 302,465,054	22,927,099	21,706,492	1,220,607	95%
Total expenses	14,343,194,935	- 2,087,625,363	12,255,569,572	12,069,514,954	186,054,618	98%
Surplus/ deficit	-	-	-	49,414,907		

Budget Reconciliation to the Statement of Cash Flows

	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	49,414,906.70
Cash and cash equivalents at the start of the period	137,993,116.10
Return to Exchequer	- 70,958,013.35
Transfers from other government entities	832,521,733.00
Changes in Receivables and Payables	- 414,664,568.10
Tsavo Project-Assets	21,137,392.00
Closing Cash and Cash Equivalent as per the statement of Cash flows	555,444,566.35

The entity financial statements were approved on 1/12/2025 and signed by:



Silvia Museiya
Accounting Officer



Rachel Muthoni Ndung'u
Head of Accounting Unit
ICPAK M/No.5393

Budget Execution by Programmes and Sub-Programmes for FY2024/2025

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Sub-programme 1	11,356,141,796.00		11,356,141,796.00	11,179,158,344.05	176,983,451.95
Sub-programme 2	681,272,400.00		681,272,400.00	681,272,400.00	0
Sub-programme 3	218,155,376.00		218,155,376.00	209,084,210.00	9,071,166.00
Total	12,255,569,572		12,255,569,572	12,069,514,954.05	186,054,617.95

18. Notes to the Financial Statements

1. Establishment

The State Department for Wildlife is established by and derives its authority and accountability from *Executive Order No.1 of October 2022* and revised under *Executive Order No. 2 of November 2023*. *The State Department for Wildlife* is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS 33) granting transitional exemptions to entities adopting accrual basis IPSASs for the first time. It allows first-time adopters three years to recognize specified assets and liabilities. This provision allows sufficient time to develop reliable models for recognizing and measuring assets and liabilities during the transition period.

For the purpose of these financial statements, the *State Department for Wildlife* has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 2024/2025.

Reporting period

The reporting period for these financial statements is for the period ended 2024/2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise

specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of *State Department for Wildlife* for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *State Department for Wildlife* pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *State Department for Wildlife* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *State Department for Wildlife* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *State Department for Wildlife*'s future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq.s commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the *State Department for Wildlife* as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

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

There were no new and amended standards issued in the financial year.

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of the <i>State Department for Wildlife</i>.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets,</p>

Standard	Effective date and impact:
	under- maintenance of assets and distinguishing significant parts of infrastructure assets.
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

Annual Report and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

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

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *State Department for Wildlife* and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

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

Interest income

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

Rental income

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY 2024/2025 was approved by the National Assembly on 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the *State Department for Wildlife* upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *State Department for Wildlife* recorded additional appropriations of 2024 on the 2024/2025 budget following the governing body's approval. The *State Department for Wildlife*'s budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section xxx of these financial statements.

c) Investment property

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

d) Property, plant and equipment

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

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the *State Department for Wildlife* incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the *State Department for Wildlife* expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

Notes to the Financial Statements (Continued)

f) Tangible Natural Resources

The MDA recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the *State Department for Wildlife*; the *State Department for Wildlife* controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the *State Department for Wildlife* discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. The *State Department for Wildlife* shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

g) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *State Department for Wildlife*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *State Department for Wildlife* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *State Department for Wildlife* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

h) Intangible assets

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

i) Research and development costs

The State Department expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the *State Department for Wildlife* can demonstrate:

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

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

j) Financial instruments

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

a) Financial assets

Classification of financial assets

The *State Department for Wildlife* classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the *State Department for Wildlife's* management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an MDA has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The *State Department for Wildlife* assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The *State Department for Wildlife* recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *the Notes*.

b) Financial liabilities

Classification

The *State Department for Wildlife* classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

Notes to the Financial Statements (Continued)

k) Inventories

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

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

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

l) Provisions

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

Notes to the Financial Statements (Continued)

m) Social Benefits

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

n) Contingent liabilities

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

o) Contingent assets

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

p) Nature and purpose of reserves

The *State Department for Wildlife* creates and maintains reserves in terms of specific requirements.

q) Changes in accounting policies and estimates

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

r) Employee benefits

Retirement benefit plans

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

s) Foreign currency transactions

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

t) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u) Related parties

The *State Department for Wildlife* regards a related party as a person or with the ability to exert control individually or jointly, or to exercise significant influence over the *State Department for Wildlife*, or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior managers*.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Service concession arrangements

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

w) Cash and cash equivalents

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

x) Comparative figures

In preparing these financial statements, the *State Department for Wildlife* has elected to apply paragraph 79 of IPSAS 33, which allows for the election by *State Department for Wildlife* to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

y) Subsequent events

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions

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

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers
			<i>Period Ended 30th June 2025</i>
	Kshs	Kshs	Kshs
Recurrent	3,885,456,561	522,021,010	4,407,477,571
Development	77,631,000		77,631,000
Total	3,963,087,561	522,021,010	4,485,108,671

7. Transfers from Other Government entities

Name of the Entity sending the grant/transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers
	Kshs	Kshs	<i>Period Ended 30th June 2025</i>
Tourism Promotion Fund	832,521,733		832,521,733
Total Transfers from Other Government entities	832,521,733		832,521,733

8. Other Incomes

Description	Period ended 30th June 2025
	Kshs
Kenya Wildlife Club	21,842,300
Kenya Wildlife Service	7,922,000,000
Wildlife Research and Training Institute	212,000,000
Total Miscellaneous Incomes	8,155,842,300

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Notes to the Financial Statements (Continued)

9. Employee Costs

Description	Period ended 30th June 2025
	Kshs
Basic salaries of permanent employees	104,993,263
Basic wages of temporary employees	12,459,680
Personal allowances – part of salary	58,958,058
Employer contributions to compulsory national social security schemes	4,900,000
Sub-total Employee costs-IFMIS	181,311,000
Add Gratuity provision	4,683,900
Add Salaries incurred and not paid	10,320
Total Employee costs	186,005,221

10. Use of Goods and Services

Description	Period ended 30th June 2025
	Kshs
Communication, supplies and services	454,422
Domestic travel and subsistence	32,643,002
Foreign travel and subsistence	1,177,234
Printing, advertising, and information supplies & services	88,800
Rentals of produced assets	56,497,104
Training expenses	829,240
Hospitality supplies and services	7,604,267
Insurance costs	799,999,000
Specialized materials and services	1,437,920
Office and general supplies and services	2,269,052
Fuel Oil and Lubricants	5,490,217
Routine maintenance – vehicles and other transport equipment	2,431,782
Routine maintenance – other assets	286,900
Other operating expenses	1,140,173,823
Sub-total Use of Goods and Services-IFMIS	2,051,382,763
Add Expense items posted under acquisition of assets-IFMIS (Schedule Attached)	21,137,392
Add Expense items-TSAVO- (Schedule Attached)	853,954,716
Total Use of Goods and Services-IFMIS	2,926,474,871
Less Pending bills relating to prior year that were paid during the year- Schedule Attached	- 167,242,736
Add pending bills incurred during the year-Schedule Attached	242,443,383
Grand Total Use of Goods and Services	3,001,675,518

11. Transfers to Other Government Entities

Description	Period ended 30th June 2025
	Kshs
Transfers to national govt entities- SAGAs & SC	1,659,272,400
Transfer to other Central Government entities	8,155,842,299
Total Transfers to Other Government Entities	9,815,114,699

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

Description	Recurrent	Development	2024- 2025
Transfers to SAGAs and SCs	Kshs	Kshs	Kshs
Kenya Wildlife Service	1,161,000,000	-	1,161,000,000
Wildlife Clubs of Kenya	29,000,000	-	54,000,000
Wildlife Research and Training Institute	444,272,400	25,000,000	444,272,400
TOTAL	1,634,272,400	25,000,000	1,659,272,400

12. Depreciation and Amortization Expense

Description	Period ended 30th June 2025
	Kshs
Property, plant and equipment	170,730
Total Depreciation and Amortization Expense	170,730

13. Cash and Cash Equivalents

Description	Period ended 30th June 2025	Opening statement 1st July 2024
	Kshs	Kshs
Recurrent Account	1,346,062	68,124,648
Development Account	1,088,000	1,338,088
Deposits Account	29,357,120	22,733,346
Tsavo Wildlife Water Project 1000547243	106,714	20,419,802
UNDP IWT PROJECT 1000506539	1,525,660	7,421,020
Human Wildlife Compensation Claim (Equity)	522,021,010	17,956,211
Total	555,444,567	137,993,116

Notes to the Financial Statements (Continued)

13 (a) Detailed Analysis of the Cash and Cash Equivalents

		Period ended 30th June 2025	Opening statement 1st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Account	1000395559	1,346,062	68,124,648
Development Accounts	1000395648	1,088,000	1,338,088
Deposits Accounts	1000395702	29,357,120	22,733,346
Tsavo Wildlife Water Project	1000547243	106,714	20,419,802
UNDP IWT PROJECT	1000506539	1,525,660	7,421,020
HWCC Equity Bank Account	0150284162818	522,021,010	17,956,211
Grand Total		555,444,567	137,993,116

14. Receivables from Exchange Transactions

Description	Period ended 30th June 2025	Opening statement 1st July 2024
	Kshs	Kshs
Outstanding Imprests	3,969,949	4,178,917
AIE to Kenya Wildlife Service	50,470,000	
Total Receivables	54,439,949	4,178,917
a) Current receivables	54,439,949	4,178,917
Total receivables (a+b)	54,439,949	4,178,917

14 (a) Ageing analysis for Receivables

Description	Insert Current FY		Opening statement 1st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	1st July	% of the total
Less than 1 year	52,914,409	97%	4,178,917	100%
Between 1- 2 years	1,525,540	3%	0	0%
Total (a+b)	54,439,949	100%	4,178,917	100%

Notes to the Financial Statements (Continued)

15. Property, Plant, and Equipment

Description	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets	Capital Work in progress	Total
Depreciation Rate		2.00%	12.50%	12.50%	30.00%	12.50%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024								-
Additions					569,100	-	-	569,100
As At 30th June 2025	-	-	-	-	569,100	-	-	569,100
Depreciation And Impairment								-
Opening Bal as 1st July 2024			-	-	-			-
Depreciation			-	-	170,730	-	-	170,730
As At 30th June 2025	-	-	-	-	170,730	-	-	170,730
Net Book Values								-
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	398,370	-	-	398,370

15 (b)

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Computers And Related Equipment	569,100	170,730	398,370
Total	569,100	170,730	398,370

Property plant and Equipment include the following assets that are fully depreciated

	Cost or valuation	Normal annual depreciation charge
Computers and Related Equipment	569,100	170,730
Total	569,100	170,730

Notes to the Financial Statements (Continued)

Valuation

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at, PPE has been valued at the current operational value which is the amount the State Department for Wildlife would pay for the remaining service potential of an asset at the measurement date.

16. Trade and Other Payables

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	1,830,558,592	1,755,357,945
Employee Costs payables-Salaries	10,320	
Total trade and other payables	1,830,568,912	1,755,357,945

17. Refundable Deposits and Prepayments

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Customer deposits	5,635,300	5,635,300
Contractor Retention	23,721,820	17,098,046
Total deposits	29,357,120	22,733,346

18. Provisions

Description	Bonus provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Opening bal 1st July				-
Additional provisions		4,683,900		4,683,900
Total provisions period end	-	4,683,900	-	4,683,900
Current Provisions		4,683,900		4,683,900
Total provisions period end	-	4,683,900	-	4,683,900

Notes to the Financial Statements (Continued)

19. Deferred Income

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Human Wildlife Compensation Claim (Equity)	522,021,010	17,956,211
Total Deferred Income	522,021,010	17,956,211

20. Cash Generated from Operations

	Period ended 30th June 2025
Surplus for the period before tax	- 51,514,574
Adjusted for:	
Depreciation	170,730
Less: Non-cash grants received	-
Additional assets	
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	4,683,900
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	- 50,261,032
Increase in deferred income	504,064,799
Decrease in payables	75,210,967
Increase in payments received in advance	6,623,774
Net cash flow from operating activities	488,978,564

21. Contingent Liabilities

	Insert Current FY
	Kshs
Contingent Liabilities	
Court Case against the State Department for Wildlife	48,825,520
Total	48,825,520

22. Events after the Reporting Period

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

23. Ultimate And Holding MDA

The State Department for Wildlife ultimate parent is the Government of Kenya.

24. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

24. Appendix

Appendix 1: Implementation Status of Auditor-General’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1778. Outstanding Pending Accounts Payables	<p>Note 17.2 to the financial statements reflects pending accounts payables of Kshs.2,708,390,651 relating to human wildlife conflict which were carried forward from 2021-2022 financial year that were not settled during the year under review.</p> <p>Failure to settle bills during the year to which they relate to, distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge</p>	<p>There were pending claims relating to Human-Wildlife conflict amounting to Kshs. 2,708,390,651 carried forward from 2021-2022 financial year due to non-release of exchequer by the National Treasury.</p> <p>However, during financial year 2023/2024 claims amounting to Kshs.600,648,271.59 were settled</p> <p>Further, the State Department launched a human wildlife insurance scheme. Operationalization of the scheme by incorporating technology, will go a long way to assist in processing claims real time and reduce the time lag between the period a claim is launched and when its paid.</p>	Not Resolved	
1780. Variances Between Budgeted	<p>During the year under review, the State Department had a budget of Kshs.12,200,000 for eight (8) activities approved in the work plan. During the year, the State</p>	<p>The variance between the budget and the work plan does not amount to any over expenditure whatsoever. There</p>	Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>and Actual Amount on Work Plan</p>	<p>Department spent Kshs.20,121,700 resulting to an over-expenditure of Kshs.7,921,700 or 65% of the approved work plan. However, Management did not provide authority for the over-expenditure over the approved budget and the source of funds used to finance the excess expenditure of Kshs.7,921,700. This is contrary to Regulation 44(2) of Public Finance Management (National Government) Regulations, 2015, which states that National Government entities shall execute their approved budgets based in the annual appropriations, and the approved annual cash flow plan with exception of unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates. In the circumstances, Management was in breach of the law.</p>	<p>was absolutely no over expenditure on these items for the period under review between the budget and the actual expenditure for these items. It should be noted that the work plan is a flexible projection of the costed activities and are subject to adjustments and may be in variance with the budget</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
<p align="center">1781.1 Unprocedural Procurement Process of ICT Equipment</p>	<p>Note 5 to the financial statements reflects other operating expenses of Kshs.1,068,547,873. This amount includes Kshs.10,878,000 for purchase of ICT equipment and computers. Six (6) firms were invited through a request for quotation and the award to supply was distributed among the six firms. However, three out of the six firms invited were not registered suppliers by the Department.</p> <p>In addition, the request for quotation was done outside the Integrated Financial Management Information System (IFMIS) and professional opinion approving the procurement process was done without carrying out a market survey. It was not possible to confirm that the procurement process complied with regulations. Further, appointment letters for members by the accounting officer</p>	<p>The three firms invited through the request for quotation are actually registered under the Access to Government Opportunities (AGPO) and the Department does not require to register AGPO firms in the list of pre-qualification because already these firms have been registered by the National Treasury as per Section 157(17) of the Public Procurement and Asset Disposal act and section 146 of the Public Procurement and Asset Disposal regulations. Additionally, the Supplies Chain Management unit is mandated to carry out market survey for goods, works and services by law, in this regard the department did the market survey and compared the prices with the contracted suppliers with the ICT Ministry for the supply of the ICT Equipment and found that the prices were within the market rate. Further, the accounting officer appointed the tender opening committee vide memo no. SDW/5/1</p>	<p align="center">Not Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>to tender evaluation committee and inspection and acceptance committee were not provided for review.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>VOL. II (80) dated 27th July 2022 tender evaluation committee and inspection and acceptance committee for the year 2022/2023 referenced SDW/5/1 VOL. II (73- 81) dated 12th July 2022.</p>		
<p>1782. Avoidable Expenditure</p>	<p>During the year under review, Management spent Kshs.2,109,200 to facilitate members of the financial reporting committee for a working retreat from the 14 to 20 August, 2022.</p> <p>The Committee consisted of twenty-six (26) members and was therefore in violation of circular number MSPS.2/1AVOL.XLV111/ (119) issued by the Presidency on 2/8/2013 limiting members of committees to fifteen (15) and two (2) support staff. In addition, financial reporting tools are available at the headquarters hence</p>	<p>The Committee consisted of twenty-six (26) members in order to carry out the activity expeditiously bearing in mind that Submissions of Financial and non-financial reports which have strict deadlines. The extra officers included in the committee were providing expertise input in order to speed up the completion of the work for the purpose of meeting the deadlines. In addition, the State Department chose to undertake the activity outside the headquarters in an environment that was free from interruption and disruptions. The cost incurred to facilitate the Committee did not constitute Task Force allowances which is restricted by</p>	<p>Not Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>the choice of hosting the event in Nakuru was not the most economical option. Further, nomination letters to the committee members were not provided for review.</p> <p>In the circumstances, efficiency, effectiveness and value for money of Kshs.2,109,200 could not be confirmed.</p>	<p>the Circular but they were Per Diem paid to officers working outside the work station. Moreover, the activity took place during the period when the country was just coming from the effect of corona virus pandemic and the early part of the Financial Year had been affected by low output resulting to some backlog which needed to be completed within a stipulated timeframe. The committee was dully appointed by the PS.</p>		
<p>1783. Anomalies in Purchase of Seedlings</p>	<p>The statement of receipts and payments reflects acquisition of assets amount of Kshs.106,003,743 as disclosed in Note 8 to the financial statements which includes purchase of certified seeds, breeding stock and live animals amounting to Kshs.14,998,100. The amount of Kshs.14,998,100 includes Kshs.7,385,000 being supply, delivery, stacking and pitting of indigenous seedlings in Laikipia, Naivasha at Wildlife Research Training Institute and</p>	<p>The State Department planned to implement the National Tree Growing Campaign in line with the Presidential Directive on growing 15 Billion trees by 2032 and Circular Ref. OP/CAB.1/17A dated 30th January 2023. Besides, the National Tree Growing Campaign, the State Department for Wildlife also plants trees in order to protect, conserve and increase forest cover in the wildlife protected areas in line with its mandate.</p> <p>The supply and planting of indigenous seedlings in Laikipia, Naivasha</p>	<p>Not Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Tsavo East National Park incurred in the month of June, 2023. However, procurement and work plans for the supply planting of indigenous seedlings were not provided for audit. Further, the rationale for planting trees in June 2023 instead of March-April when there were no rains and the survival rate of the indigenous seedlings planted was not provided for audit. In the circumstances, the effective utilization of funds amounting to Kshs.14,998,100 and value for money on the activities undertaken could not be confirmed.</p>	<p>Wildlife Research Training Institute and Tsavo East National Park was fully captured in the procurement and work plan for the year.</p> <p>The planting of the Seedlings in Laikipia and Naivasha at WRTI in June 2023 were done during the short rainy season experienced in those regions at this period of the year. There was an understanding between the state department and the management of WRTI that the planted seedlings be watered by the students to increase their survival rate. Seedlings schedule for planting in Tsavo East National Park were changed due to insufficient rainfall in the region between April and June 2023.</p>		
<p>1784. Anomalies in Other Operating Expenses</p>	<p>The statement of receipts and payments reflects use of goods and services amount of Kshs.1,284,061,113 as disclosed in Note 5 to the financial statements which includes other operating expenses of Kshs.1,068,547,873.</p>	<p>Other Operating expenses is a principle item under which there are sub-items and the expenditure in question affects the sub-item of Legal Dues/fees, Arbitration and Compensation Payments and Temporary Committee Expenses put under budget head of</p>	<p>Not Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Included in this amount is Kshs.7,231,395 spent on a human wildlife conflict conference held at Nakuru, to execute activities for compensation of conflicts, such as mobilization of members and public consultative meetings. However, annex 1 to the financial statements, pending accounts payables reflects opening and closing amount of Kshs.2,708,390,651 being human wildlife conflict compensation claims that were not paid in the year under review.</p> <p>Further, the amount of Kshs.1,068,547,873 includes claims paid to officers amounting to Kshs.4,870,000 for working over long hours on various activities that were incurred on retreats for budget preparation and meetings with parliament departmental committee on tourism and wildlife. However, work plans and the rationale of</p>	<p>Wildlife Compensation Claims – Strategic Intervention. The purpose of this is to compensate the victims of the damages, injuries or loses caused by wildlife to the public and to facilitate collection of data, collating of the information and analysis of the same and the approval process hence the inclusion of an item of Temporary committee.</p> <p>The expenses of Kshs7,231,395 spent on a human wildlife conference held in Nakuru is therefore very much in order and in line with the purpose for which the funds were appropriated.</p> <p>The department did not have any payment for staff working for long hours in the office as this is not provided or allowed by the existing financial laws and procedures. In addition, working for long hour does not need to be supported by work ticket as it does not involve any movement. Expenditure of Kshs. 4,870,000 for various activities incurred on retreats for budget</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>payment for working for long hours and work tickets were not provided for audit.</p> <p>In the circumstances, effectiveness, efficiency and value for money on the expenditure of Kshs.7,231,395 and Kshs.4,870,000 both totalling to Kshs.12,101,395 could not be confirmed.</p>	<p>preparation and for meeting Parliament departmental Committee on Tourism and Wildlife were done to facilitate the compensation secretariat, the technical and finance staff to organize the budget and to present the justification of the budget before the committee. This activity for departmental is not organized by the State Department but by the Parliament and it is a must attend activity.</p> <p>As for failure to avail the document, this question is new to the department. It was not there in the management letter neither was it there in the draft audit report; so, no document was requested by the auditors in this regard and was not availed</p>		
<p>1785. Understaffing in Technical Staff</p>	<p>The State Department's approved staff establishment allows for employment of a total of one hundred and sixteen (116) members of staff for State Department to effectively carry out its duties and obligations. The approved staff established authorises for fifty (50)</p>	<p>The State Department for Wildlife has an Authorized Establishment comprising of fifty (50) technical staff and sixty-six (66) staff in support services.</p> <p>The State Department for Wildlife declared and submitted thirty-eight (38) indents for vacant positions in the</p>	<p>Not Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>technical staff and sixty-six (66) support services staff. However, review of the documents presented revealed that the State Department has only eleven (11) technical staff in post thus the technical department was under staffed. Further, the department has a total of eighty-five (85) support services staff against the authorised number of 66 as in the approved staff establishment</p> <p>In the circumstances, failure to employ and fill the approved establishment may negatively affect the service delivery of the State Department.</p> <p>The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management</p>	<p>Directorate of Wildlife Conservation to the Public Service Commission for filling.</p> <p>Twenty-Seven (27) positions in the Directorate of Wildlife Conservation have substantively been filled.</p> <p>On the remaining vacant positions in the State Department, the Public Service Commission communicated as follows:</p> <p>-</p> <ol style="list-style-type: none"> 1. Through letter No. PSC/336/9/1/III; dated 11th April, 2024, the remaining two (2) posts in the grade of Deputy Director, Partnership & Wildlife Co-Existence (CSG 6/Job Group R) will be re-advertised in due course. 2. Through letter No. PSC/336/16/1/I; dated 11th April, 2024, the remaining four (4) vacancies in the grade of Assistant Director, Wildlife 		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.</p>	<p>Policy and Strategy (CSG 7/Job Group P) will be re-advertised in due course.</p> <p>3. Through letter No. PSC/336/14/1/I; PSC/336/14/(6) dated 13th March, 2024, the remaining two (2) advertised vacancies in the grade of Assistant Director, Wildlife Services (CSG 7/Job Group P) will be re-advertised in due course.</p> <p>However, two (2) officers who were appointed to the grade of Assistant Director, Wildlife Services (CSG 7/Job Group P) declined to take their offers. The PSC advised that the indents be revised. The State Department is in the process of advertising the positions. Therefore, the current staff establishment in the Directorate of Wildlife Conservation are twenty-seven (27) officers in-post. Currently, there are eighty-three (83) support services staff in-post against</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		the sixty-six (66) as per the approved staff establishment. Despite the over establishment as per the Approved Staff Establishment, the officers are not enough to give adequate support to the Directorate of Wildlife		
1885. Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual receipts on comparable basis of Kshs.14,971,397,318 and Kshs.11,811,307,740 respectively resulting to an under-funding of Kshs.3,160,089,578 or 21% of the budget. Similarly, the State Department spent Kshs.11,716,351,746 against actual receipts of Kshs.11,811,307,740 resulting to an under-expenditure of Kshs.94,955,994 of the actual receipts. The under-funding and under-performance affected the planned activities of the State	These differences in budget, actual receipt and actual expenditure as observed by the auditor were due to non-receipt of exchequer from the National Treasury. In addition, the under-expenditure of Kshs.94,955,994 was occasioned by late funding from the exchequer and the amounts could not be utilized due to timeframes required in procurement processes to be undertaken. Further, the invoicing and procurement IFMIS functions were disabled by the National Treasury before the transactions were captured in the system.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Department and may have impacted negatively on service delivery to the public.			
1886. Unresolved Prior Year Matters	In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024	The State Department had issues raised by the Auditor-General in the prior year's audit report. The department has addressed judiciously the issues cited by auditors in the report of the previous years. The issues raised have been brought to the attention of the auditors and the department is waiting for the convening of the Parliamentary Accounts Committee to table the progress as relates to implementation of prior years' Auditor-General's recommendations. It's anticipated that all the matters on the prior year's audit will be resolved and dropped appropriately once they are tabled before the Parliamentary accounts committee.	Not Resolved	
1887. Un-Surrendered Imprest	The statement of financial assets and financial liabilities reflects imprests and advances	The State Department for wildlife reported outstanding imprest in the financial statements amounting to Kshs.4,178,917 relating to funds that	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>amount of Kshs.4,178,917 as disclosed in Note 10 to the financial statements out of which Kshs.3,059,022 relates to outstanding imprests issued to staff which had not been surrendered by 30 June, 2024. This was contrary to Regulation 93(5) of the Public Finance Management Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station. In the circumstances, Management was in breach of the law</p>	<p>were issued to staff. Before the close of the financial year the head of accounting issued a memo to the officers requesting the officers to account for the funds issued to them. Later a reminder memo was sent to the officers on the need to surrender the imprests. These officers had not surrendered the imprests by the time of preparing the financial statements. The management submits that some officers have since surrendered the imprest. For officers who are yet to surrender the imprest, the recovery of the imprests from their salaries has been initiated accordingly.</p>		
<p>1888. Delayed Outstanding Pending Accounts Payables</p>	<p>Note 17.2 to the financial statements reflects pending accounts payables balance of Kshs.2,935,454,477. Included in the amount is Kshs.2,757,429,458 (2023 -</p>	<p>The financial statements disclosed accounts payable in the amounts of Kshs.2, 935,454,477 relating to Human wildlife Conflict compensation for the period under review. The management submits that the amount had not been paid to the respective beneficiaries because the State Department did not</p>	<p>Not Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.2,708,390,651) relating to human wildlife conflict compensation balance as at 30 June, 2024. The National Treasury had approved an amount of Kshs.960,000,000 for compensation but only Kshs.481,900,624 was received by the State Department. Further, the State Department had requested Salaries and Remuneration Commission (SRC) for approval of allowances for the Committee Wildlife Conservation Committee (CWCC) domiciled in the Counties to deliberate on the compensation claims after revocation of applicable sitting allowances. This initiative paralyzed the activities at the county level as there has not been any sittings for the verification of the claims since December, 2021.</p>	<p>have enough budget in the year under review. In addition, the department did not receive all the exchequer funding towards Human wildlife Conflict compensation from the National Treasury by the time of preparing the financial statements. However, the State Department was able to pay the beneficiaries Kshs. 581million during the year under review (Appendix 2).</p> <p>In addition, the State Department for Wildlife has rolled out an insurance compensation scheme that is fully digitalized. This will once fully operational maintain human wildlife conflict data that is free from errors and prevent loss of data and ensure confidentiality.</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>The CWCC members were not full-time employees of the Government or Kenya Wildlife Service and therefore denying them the allowances affected their morale and renders their office irrelevant. Further, the human wildlife conflict data was maintained manually hence the risk of errors, fraud and loss of data, confidentiality, integrity and availability was possible.</p> <p>In the circumstances, failure to settle bills to the human wildlife victims may have adversely affected wildlife conservancy efforts and effectiveness, and integrity of data on compensation of victims could not be confirmed.</p>			
1889. Understaffing of Technical Staff	The State Department's approved staff establishment allows for employment of a total	The State Department was created by Executive order No. 1 of 2018 and has been experiencing shortage of Wildlife	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>number of one hundred and sixteen (116) members of staff to efficiently carry out its duties and obligation as envisioned in the Constitution of Kenya. The approved staff establishment authorizes for fifty (50) technical staff and sixty-six (66) support service staff. However, review of staffing documents presented for audit, revealed that the State Department had only thirty (30) technical staff in post instead of fifty (50) staff thus occasioning a short fall of twenty (20) officers as at 30 June, 2024. Further the State Department had a total of eighty-three (83) support staff against authorized number of sixty-six (66) as per the approved staff establishment. In the circumstances, failure to employ and fill the approved establishment may have</p>	<p>Conservation Officers. Until 2020, there was only one technical officer and the number grew to 11 in 2021 and to the current 30 officers in 2024. One of the challenges the State Department faces is to attract senior officers with a Wildlife training background. In 2022/2023 the PSC advertised these positions and some of the positions were non-responsive as per the PSC letter enclosed. The State Department has revised the indent and has resubmitted the indent to PSC to recruit and fill these positions as per the attached letter. The State Department currently has more support services staff than the authorized number, and the management submits that the State Department does not have control over the number of officers posted since the posting is done by the administrators of the respective schemes of service</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>negatively affected service delivery to the public.</p> <p>1890. Lack of a Comprehensive Risk Management Policy Review of the risk management policies documents revealed that the State Department did not have a comprehensive risk policy document that provides a framework for minimizing risks by enhancing mitigative and corrective measures thereby maximizing potential opportunities. Further, risk assessment was not conducted during the year under review. As a result, there was no identification, assessment and rating of risks or development of strategies to deal with identified risks, so as to provide reasonable assurance that the State Department's objectives would be achieved.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	In the circumstances, the existence of effective measures on risk management could not be confirmed.			



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Accounting Officer

Date

Appendix II: Projects implemented by (The State Department for Wildlife)

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Modernisation of the antipoaching Technology- HQ	Acquire Categories of Specialized equipment	Principal Secretary	Yes
2	Human wildlife mitigation programme- HQ	Construct and rehabilitate fence rehabilitated construct boreholes and water pans	Principal Secretary	Yes
3	Ranger Housing Programme- HQ	Construct and rehabilitate Ranger houses	Principal Secretary	Yes
4	Wildlife resource centres- HQ	Construct and renovate wildlife resource centres Conduct wildlife awareness programs in schools and institutions of higher learning	Principal Secretary	Yes
5	Refurbishment of NSSF Building - HQ	Refurbish floors at NSSF building	Principal Secretary	Yes
6	Maintenance of Access Roads and Airstrips in Parks	Maintain and rehabilitate roads in parks. Maintain and rehabilitate air strips	Principal Secretary	Yes
7	Combating Wildlife Crime in Kenya Program (CWCKP) Project - USAID	Acquire titles for protected areas Register community conservancies Acquire Categories of Specialized equipment Train Staff	Principal Secretary	Yes
8	Combating Poaching & Illegal Wildlife Trafficking Int. Approach (IWT)	Construction of Water Pans and Small Dams Stability of baseline values of key wildlife species in the Tsavo and Maasai Mara ecosystem	Principal Secretary	Yes

Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Deferred Income	Receivables	Others - must be specific	
Tourism Promotion Fund			832,521,733						832,521,733

Appendix IV: Contingent Liability Register

S/NO	Details of award	Date of award	Amount	Payment to date
1.	National Environmental Tribunal at Nairobi Tribunal No. 12 of 2021 Penina Muthoni Mithamo and Emaculate Mawia Ivai -Vs- The Attorney General.	26 th January,2022	5,000,000	-
2.	National Environmental Tribunal at Nairobi Tribunal No. 21 of 2023 Amina Mohamed Yunis and Amina Ibrahim Duale -Vs- The Attorney General.	1 st December,2023	5,000,000	-
3.	National Environmental Tribunal at Nyahururu CMCC No. 189 of 2021 Magdalene Wanjiru Mugwe-Vs-The Attorney General	25 th August,2023	5,000,000	1,000,000
4.	National Environmental Tribunal at Nairobi Appeal No. 6 of 2022 Julia Njeri Irungu-Vs-The Attorney General	14 th December,2023	5,000,000	-
5.	Environmental Tribunal at Nairobi Appeal No. 32of 2020 Jacinta Kavisa Ndambuki -Vs-The Attorney General	20 th March,2023	5,000,000	-
6.	Environmental Tribunal at Nairobi Appeal No. 11 of 2022 Lawrence Kithome Mutua – VS - MWCCC	15 th September,2022	615,120	0

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7.	Environmental Tribunal at Nairobi Appeal No. 25 of 2022 Hellen Njambi Githae -Vs-The Attorney General	4 th December,2023	5,000,000	0
8.	Environmental Tribunal at Nairobi Appeal No. 53 of 2020 Catherine Njoki Muchiri -VS - MWCCC	28 th September,2022	30,400	0
9.	Environmental Tribunal at Nairobi Appeal No. 52 of 2020 Lucy Muthoni Muchiri- VS- MWCCC	27 th September,2023	180,000	0
10.	HCC Kwale MISC JR E009 of 2024 Mlongo Tsuma Mrisa - VS – State Law Office, KWS, CS Tourism and AG	4 th June,2025	5,000,000	0
11.	HCC Kwale MISC JR E009 of 2024 Mlongo Tsuma Mrisa - VS – State Law Office, KWS, CS Tourism and AG	4 th June,2025	3,000,000	0
12.	In the Magistrate Court at Homabay Law court MCCC/E126/2024 Silano Okello Nundu -vs - KWS	27th February, 2025	5,000,000	0
13.	Environmental Tribunal at Nairobi Appeal No. 9 of 2024 Ibrahim Ali Yusuf – Vs- KWS	22 nd April, 2025	5,000,000	0
TOTAL			48,825,520	

Appendix V: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment		569,100	-	-	398,370
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total					

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners
				Q1	Q2	Q3	Q4	
			SUPPLY AND DELIVERY OF INDIGENOUS TREE SEEDLINGS TO BE PLANTED IN NYANDARUA COUNTY				745,000	
			PROVISION OF TREE PLANTING SEEDLINGS, PITTING AND STAKING FOR FACILITATION FOR THE CABINET SECRETARY VISIT TO NYERI				848,250	
			SUPPLY AND DELIVERY OF INDIGENOUS SEEDLINGS				346,375	
			SUPPLY AND DELIVERY OF INDEGINOUS SEEDLINGS, PROVISION OF PITTING AND STAKING AT MUKOGODO FOREST, LAIKIPIA COUNTY				2,231,750	
			SUPPLY AND DELIVERY OF INDIGENOUS SEEDLINGS AND PROVISION OF PITTING DURING TREE PLANTING EXERCISE AT MUMONI HILLS, KITUI COUNTY ON				250,000	
			SUPPLY AND DELIVERY OF INDEGINOUS SEEDLINGS, PITTING & STAKING				1,325,000	
			SUPPLY AND DELIVERY OF INDEGINOUS SEEDLINGS, PITTING AND SATKING				1,325,000	
			PROVISION OF SEEDLINGS, PITTING AND STAKING DURING TREE GROWING IN VARIOUS SCHOOLS				750,000	
			SUPPLY AND DELIVERY OF INDEGINOUS SEEDLINGS, PROVISION OF PITTING AND STAKING IN VARIOUS SCHOOLS					

State Department for Wildlife

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			SUPPLY AND DELIVERY OF INDIGENOUS SEEDLING, PITTING AND STAKING AT MUMONI, KITUI COOUNTY				500,000		
			PROVISION OF PITTING, STAKING AND SEEDLING PLANTING AT OLBOLOSAT, NYANDARUA COUNTY				690,000		
							9,011,375		